

Returning to Work after retirement

Understanding the return-to-work laws and how they apply to you

Louisiana's return-to-work (RTW) laws have changed significantly in recent years. This booklet outlines how the laws work and their impact on retirees who become reemployed in positions eligible for TRSL membership.

If you're thinking about returning to work, please read this information carefully so you'll know what to expect during your reemployment.

Retirees receiving a disability benefit can review information on returning to work in TRSL's *Disability Retirement* publication available at www.TRSL.org.

The information in this booklet is subject to change and is not a substitute for Louisiana law concerning TRSL.

Contents

Do RTW laws apply to me? 4

How will reemployment affect my TRSL benefit? 5

Which RTW law do I fall under? 5

2010 RTW LAW (*La. R.S. 11:710*)

Who is in the 2010 RTW Group? 6

2010 RTW Group provisions 7

What can I expect as a “Retired Teacher” or if employed under Core Subject or Special Leave provisions? 8

What can I expect as a “Retired Member?” 10

Frequently asked questions 11

2020 RTW LAW (*La. R.S. 11:710.1*)

Who is in the 2020 RTW Group? 13

2020 RTW Group provisions 14

Frequently asked questions 16

2022 RTW LAW (*La. R.S. 11:710.2*) — *Higher Ed ONLY*

Who is in the 2022 RTW Group? 18

Frequently asked questions 19

Other information

Reemployment by contract or corporate contract 20

Regaining active TRSL membership 21

TRSL disability retirement 22

RTW forms 22

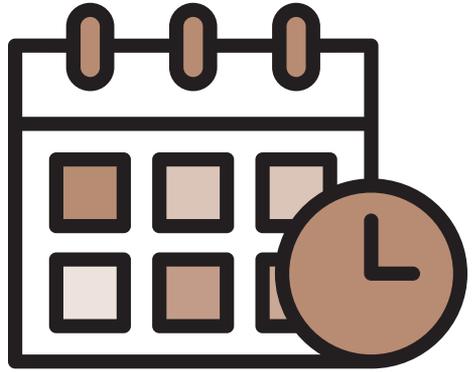
Do RTW laws apply to me?

Once you cash or deposit (includes direct deposit) your first TRSL retirement check, you are officially retired and subject to the state's RTW laws. RTW laws affect TRSL retirees who are reemployed directly or by contract/corporate contract in positions eligible for TRSL membership.

Break in service:

To be considered retired, you must have a break in service of at least one weekday (Monday through Friday).

EXAMPLE: If your last day of work is Friday, your retirement date would be a Saturday. You could return to work on Tuesday. Monday would be the one weekday break in service.



Waiting period:

Retirees who return to work in positions eligible for TRSL membership are subject to a mandatory 12-month waiting period during which their TRSL benefits will be suspended. The waiting period begins on the date of retirement and is applicable to all retirees with no exemptions.

! TRSL retirees who return to work in positions that are *not* eligible for TRSL membership are *not* subject to the RTW laws.

How will reemployment affect my TRSL benefit?

As of June 17, 2022, there are three different RTW laws (see chart below). The law that applies to you is determined by when you retired. Furthermore, that law also stipulates how your TRSL benefit will be affected if you return to work.

Which RTW law do I fall under?

2010 RTW Group (La. R.S. 11:710)

- Retired before July 1, 2020, including those considered part of the grandfathered group (retired before July 1, 2010)

NOTE: Individuals who retired before July 1, 2020, but whose first reemployment fell under the 2020 RTW Law, can make an election to be covered through July 1, 2027 by the 2010 RTW Law. Those eligible to make this election would have received notification from TRSL.

2020 RTW Group (La. R.S. 11:710.1)

- Retired on or after July 1, 2020
- Meet criteria for the 2010 RTW Group, but make an irrevocable decision to be in the 2020 RTW Group

2022 RTW Group (La. R.S. 11:710.2) Higher Ed ONLY

- Retired before July 1, 2020; and
- Are at least age 62; and
- Have at least 30 years of creditable service; and
- Are directly employed as an adjunct professor, as defined in La. R.S. 11:710(A)(1), in a nursing program at a public post-secondary education institution where a critical shortage exists



For RTW information relevant to retirees who receive a disability benefit, please see Page 22.

2010 RTW Law (*La. R.S. 11:710*)

Who is in the 2010 RTW Group?

- Retired before July 1, 2020

Retirees who retired prior to July 1, 2020, but whose first reemployment fell under the 2020 RTW Law, can make an election to be covered through July 1, 2027 by the 2010 RTW Law (*La. R.S. 11:710*). They can do so by completing Form 15TR.

Under *La. R.S. 11:710*, the category to which a RTW retiree belongs will determine whether a retiree's benefit will be subject to a suspension and whether retirement contributions must be paid. Generally, the position in which they are hired or the certification they hold will determine the category to which they belong.

“Retired TEACHERS” and those employed under Core Subject or Special Leave provisions

Receipt of benefits	<ul style="list-style-type: none">• Eligible to continue receiving TRSL retirement benefits during reemployment after fulfilling a 12-month waiting period, which begins on the date of retirement.
Payment of contributions	<ul style="list-style-type: none">• Employee and employer contributions required during reemployment

“Retired MEMBERS”

Receipt of benefits	<ul style="list-style-type: none">• TRSL benefits suspended during reemployment
Payment of contributions	<ul style="list-style-type: none">• Employee and employer contributions not required during reemployment

2010 RTW Law (La. R.S. 11:710)

If you do not meet any of the criteria below, you are considered a **RETIRED MEMBER**. (See Page 10.)

Core Subject (effective until 07/01/2027)

- Certified in Math, English Language Arts, Science, Special Education (excluding gifted/talented) and employed to fill a position in the area of certification

Special Leave (effective until 07/01/2027)

- Certified, at least age 62, with at least 30 years of creditable service, **AND** employed to fill a vacancy due to one of the following types of leave: Maternity (La. R.S. 17:1211), Military (La. R.S. 17:1215), Sabbatical (La. R.S. 17:1171), or Extended Sick (La. R.S. 17:1202)

RETIRED TEACHER CRITERIA:

Reemployment eligible retirees

- Retired before July 1, 2010 (*Grandfathered group*)
- Holds advanced degree in speech therapy, speech pathology, or audiology

Reemployment eligible positions - 25% EARNINGS LIMIT

- Substitute PreK-12 “classroom teacher”
- Adult education or literacy instructor (*Education/literacy program must be administered through a public institution of elementary/secondary education, and retiree must hold a valid La. teaching certificate.*)
- Adjunct professor (*as defined in La. R.S. 11:710*)
- School nurse (*as defined in La. R.S. 17:28*)
- Presenter of professional development training
- Tutor for any PreK-12 student
- “Classroom teacher” employed in a temporary capacity to proctor tests

Reemployment eligible positions - CRITICAL SHORTAGE

- Full- or part-time PreK-12 “classroom teacher” in a declared critical shortage area. Retiree must be certified in the subject area of the critical shortage.
- Full-time certified speech therapist, speech pathologist, audiologist, educational diagnostician, school social worker, school counselor, school psychologist, interpreter, educational transliterator, or educator of the deaf or hard of hearing in a school district where a shortage exists. The position of employment must require a valid Louisiana ancillary certificate approved and issued by the La. Dept. of Education.

2010 RTW Law (*La. R.S. 11:710*)

What can I expect as a “Retired Teacher” or if employed under Core Subject or Special Leave provisions?

You continue receiving your retirement benefit after a waiting period.

“Retired teachers” and those employed under Core Subjects and Special Leave provisions can receive their TRSL retirement benefits after fulfilling a 12-month waiting period, though you may be subject to an earnings limit. See the next page for more on the earnings limit.

IMPORTANT: *Reemployment within the applicable waiting period will result in the suspension of TRSL benefits until completion of the waiting period or the end of reemployment, whichever occurs first.*

Both you and your employer make retirement contributions during reemployment.

Employee and employer contributions are required on compensation received as a reemployed “retired teacher” or when employed under Core Subject or Special Leave provisions, even if such service is by contract or corporate contract. Upon terminating your reemployment, you can apply for a refund of employee contributions that you made.

2010 RTW Law (*La. R.S. 11:710*)

Certain “retired teacher” positions are subject to an earnings limit.

In any fiscal year (July 1 - June 30), the earnings limit restricts earnings from the positions listed below to no more than 25% of the retiree’s gross annual retirement benefit.

If earnings exceed 25% of the annual retirement benefit, the retiree’s benefit will be reduced, or if necessary, suspended to recover the excess amount.

If a retiree returns to active service in more than one position that is subject to the 25% earnings limit in any fiscal year, the limit applies to the total earnings for all such positions in that fiscal year.

Positions subject to the 25% earnings limit

- Substitute PreK-12 “classroom teachers”
- Adult education or literacy instructors
- Adjunct professors (*as defined in La. R.S. 11:710*)
- School nurses (*as defined in La. R.S. 17:28*)
- Presenters of professional development training
- Tutors for any PreK-12 student
- “Classroom teachers” employed in a temporary capacity to proctor tests

Earnings limit sample calculation

Calculation: Monthly gross benefit × 12 × 25%

Example: \$3,000 × 12 × 25% = \$9,000 per fiscal year

Certain positions must meet critical shortage criteria in order for a TRSL retiree to be reemployed in them as a “retired teacher.”

Qualified retirees can be hired as “retired teachers” under the critical shortage provision only after employers declare a critical shortage and if fewer than three qualified individuals apply.

2010 RTW Law (*La. R.S. 11:710*)

To declare a critical shortage, employers must certify both full- and part-time critical shortage areas to TRSL and the Board of Elementary and Secondary Education (BESE). Additionally, employers must complete certain advertisement requirements before declaring a critical shortage.

Eligible critical shortage positions

Full-time or part-time positions	<ul style="list-style-type: none">• PreK-12 “classroom teachers”
Full-time positions only	<ul style="list-style-type: none">• Certified speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing

What can I expect as a “Retired Member?”

Retirees who do not meet the definition of “retired teacher” are categorized as “retired members.” Generally this includes, but is not limited to, retirees returning to work as teachers in non-critical shortage areas, administrators, secretaries, and certain employees in higher education or vocational schools.

Your retirement benefits will be suspended during reemployment.

“Retired members” will have their TRSL benefits suspended for the duration of their reemployment in a position eligible for TRSL membership, even if reemployment is by contract or corporate contract.

Retirement contributions are not required.

No employee or employer contributions are required during the period of reemployment.

2010 RTW Law (*La. R.S. 11:710*)

Frequently asked questions

What is a “classroom teacher?”

Any employee (1) whose position of employment requires a valid Louisiana teaching certificate, and (2) who is assigned the professional activities of instructing pupils in courses in classroom situations for which daily pupil attendance figures for the school system are kept; or is assigned to proctor admissions, evaluation, or assessment testing.

What is an adjunct professor?

Any part-time faculty, including any instructor, assistant professor, associate professor, or professor, assigned the professional activities of instructing pupils or conducting research at a public institution of postsecondary education.

What is a critical shortage?

A critical shortage area can exist (1) for teaching positions in any subject area where a shortage of certified teachers exists, and/or (2) for full-time certified speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing. The school superintendent and/or personnel director must complete certain actions to declare a critical shortage before reemploying a retiree.

What if I am reemployed in a charter school?

If you are in the 2010 RTW Group and reemployed in a position normally eligible for TRSL membership at a charter school that participates in TRSL, you are subject to the 2010 RTW Law. Reemployment directly or by contract/corporate contract must also be considered.

2010 RTW Law (*La. R.S. 11:710*)

Frequently asked questions (cont'd)

If I am in the grandfathered group within the 2010 RTW Law, does the 2020 RTW Law change my status?

If you are a TRSL retiree who retired before July 1, 2010 (*grandfathered group*), the 2020 RTW Law has no effect on your status. You will continue to be subject to the 2010 RTW Law unless you make an **irrevocable election** to join the 2020 RTW Group and become subject to the 2020 RTW Law.

How do I transfer from the 2010 RTW Group to the 2020 RTW Group, and how will transferring impact my future reemployment?

Retirees in the 2010 RTW Group can make an **irrevocable election** to join the 2020 RTW Group and be subject to the 2020 RTW Law by completing the *Return-to-Work (RTW) of TRSL Retiree – La. R.S. 11:710.1* (Form 15ELEC). Additionally, the employer must update the retiree's option status with TRSL. All future reemployment for retirees making this **irrevocable election** will be subject to the provisions in the 2020 RTW Law (*La. R.S. 11:710.1*).

Will my DROP/ILSB withdrawals be impacted if I return to work under the 2010 RTW Law?

Reemployment under the 2010 RTW Law will have no impact on your DROP/ILSB account withdrawals. You will be able to continue receiving withdrawals without interruption.

2010 RTW Group: Have questions about reemployment by contract or corporate contract? (See Page 20.)



2020 RTW Law (La. R.S. 11:710.1)

Who is in the 2020 RTW Group?

The provisions in this section are applicable to the following retirees:

- Retirees who retired on or after July 1, 2020
- Retirees who meet criteria for the 2010 RTW Group, but who make an ***irrevocable election*** to be in the 2020 RTW Group

Retirees, who meet the criteria above and return to work in positions eligible for TRSL membership as direct hires and not by contract or corporate contract, must choose one of the following options that will either limit their earnings during reemployment or suspend their retirement benefit while they accrue a supplemental benefit during reemployment.



RTW Options for the 2020 RTW Group

The options from which 2020 RTW Group retirees can choose are determined by whether their position in reemployment is part-time or full-time.

Use the tables on the following pages to determine what options are available to you.

2020 RTW Law (La. R.S. 11:710.1)

RTW Option 1

Available to all part-time and full-time *direct* employment positions

Contributions:	Employee and employer retirement contributions to TRSL are required during reemployment. Upon termination of reemployment, employee contributions are refundable.
Earnings limit:	Retiree earnings are limited to 25% per fiscal year (July 1 - June 30) of their final average compensation (FAC) from their original retirement. The benefit is reduced when the earnings limit is reached, and if necessary, suspended to recover amounts over earnings limit.
Waiting period:	Retirees returning to active service on or after July 1, 2020, and within 12 months after retirement will have their retirement benefits suspended for the duration of such active service or the lapse of 12 months from the retiree's effective date of retirement, whichever occurs first.
Additional information:	<p>Retirees returning to work under RTW Option 1 can convert to RTW Option 2 any time before or after reaching the 25% earnings limit (per fiscal year) provided the RTW Option 2 position is full-time.</p> <p>The retiree must complete a new <i>Return-to-Work (RTW) of TRSL Retiree – La. R.S. 11:710.1</i> (Form 15ELEC) and all reemployment in positions eligible for TRSL membership must be under RTW Option 2 going forward. A retiree cannot be in RTW Option 1 and RTW Option 2 simultaneously.</p>

2020 RTW Law (La. R.S. 11:710.1)

RTW Option 2

Available to all full-time direct employment positions

Contributions:	Employee and employer retirement contributions to TRSL are required during reemployment.
Benefit suspension:	Retiree benefit is suspended for the duration of reemployment and retiree regains active membership in TRSL.
Supplemental benefit:	<p>Service credit is earned during reemployment and retiree accrues a supplemental benefit. The supplemental benefit is calculated with the same formula used to determine the retiree's original benefit, using service credit earned during reemployment under RTW Option 2. The final average compensation (FAC) used will depend on the length of reemployment.</p> <ul style="list-style-type: none">• If reemployment lasts at least 36 months: The supplemental benefit will be calculated based on the higher of the retiree's original FAC or the FAC since reemployment.• If reemployment lasts less than 36 months: The supplemental benefit will be calculated based on the retiree's original FAC.

Frequently asked questions

Can I earn more than one supplemental benefit under RTW Option 2?

Yes, if you have multiple periods of entering and leaving reemployment in positions eligible for TRSL membership, a supplemental benefit will be paid for each period for which you earned service credit. However, no supplemental benefit shall be payable until 90 days after your date of termination; and no supplemental benefit, when combined with your original benefit, shall exceed 100% of your highest final average compensation (FAC)—either the FAC used to compute your supplemental benefit or the FAC used to compute your original benefit.

If I am reemployed in positions eligible for TRSL membership with multiple employers, can I switch from RTW Option 1 to RTW Option 2?

Yes, retirees initially choosing RTW Option 1 can switch to RTW Option 2, if filling a full-time position. This switch can occur any time before or after reaching the 25% earnings limit. A retiree must complete a new *Return-to-Work (RTW) of TRSL Retiree – La. R.S. 11:710.1* (Form 15ELEC) and all reemployment in positions eligible for TRSL membership must be under RTW Option 2 going forward. ***A retiree cannot be in RTW Option 1 and RTW Option 2 simultaneously.***

If I switch from RTW Option 1 to RTW Option 2, when can I receive my RTW Option 1 refund of employee contributions?

When a retiree switches from RTW Option 1 to RTW Option 2, the election of RTW Option 2 is prospective. RTW Option 1 employee contributions are refundable, but only after termination of all reemployment. Thus, in a scenario where a retiree switches from RTW Option 1 to RTW Option 2, the retiree cannot receive RTW Option 1 employee contributions until their RTW Option 2 reemployment is terminated.

2020 RTW Law (*La. R.S. 11:710.1*)

Frequently asked questions (*cont'd*)

Can adjunct professors choose RTW Option 2?

Since RTW Option 2 is only available to full-time positions, adjunct professors would need to work at least 50% of what their employer considers full-time in order to choose RTW Option 2.

If I am a DROP retiree, will my FAC before or after DROP be used for RTW purposes?

A retiree's final average compensation (FAC) is used when determining the earnings limit for RTW Option 1 and for purposes of determining the calculation components for a supplemental benefit for RTW Option 2. The pre-DROP FAC (also called the original FAC) is used in both instances. For RTW Option 1, the pre-DROP FAC is used to determine the retiree's 25% earnings limit. For RTW Option 2, the pre-DROP FAC is used in the retiree's supplemental benefit calculation if the retiree's reemployment lasts less than 36 months. If the retiree's reemployment lasts 36 months or longer, the supplemental benefit will be calculated on the higher of the pre-DROP FAC or the FAC since reemployment.

Will my DROP/ILSB withdrawals be impacted if I return to work under the 2020 RTW Law?

Reemployment under the 2020 RTW Law will have no impact on your DROP/ILSB account withdrawals. You will be able to continue receiving without interruption.

What if I am reemployed in a charter school?

Retirees in the 2020 RTW Group who return to work in positions normally eligible for TRSL membership at a charter school that participates in TRSL are subject to the 2020 RTW Law. Reemployment directly or by contract/corporate contract must also be considered.

2020 RTW Group: Have questions about reemployment by contract or corporate contract? (*See Page 20.*)



2022 RTW Law (La. R.S. 11:710.2) *Higher Ed ONLY*

Who is in the 2022 RTW Group?

- Retired before July 1, 2020; and
- Are at least age 62; and
- Have at least 30 years of creditable service; and
- Are directly employed as an adjunct professor, as defined in La. R.S. 11:710(A)(1), in a nursing program at a public post-secondary education institution where a critical shortage exists

TRSL retirees eligible for the 2022 RTW Group, who return to work in positions eligible for TRSL membership as direct hires and not by contract or corporate contract, are eligible to receive their monthly TRSL benefit during reemployment.

- Employee and employer contributions are required on compensation received.
- Upon terminating reemployment, retirees can apply for a refund of the employee contributions they made.

The 2022 RTW Law is optional, and is only applicable when the retiree's reemployment scenario meets the above eligibility criteria.

Otherwise, the retiree's reemployment would be subject to the 2010 RTW Law or the 2020 RTW Law.

2022 RTW Law (La. R.S. 11:710.2) *Higher Ed ONLY*

Frequently asked questions

What is an adjunct professor?

An adjunct professor is any part-time faculty, including any instructor, assistant professor, associate professor, or professor, assigned the professional activities of instructing pupils or conducting research at a public institution of postsecondary education.

Can I return to work under the 2022 RTW Group and also be employed under another RTW law?

Yes, you can have concurrent employment under the 2022 RTW Group and one of either the 2010 RTW Group or the 2020 RTW Group.

I am in the grandfathered group within the 2010 RTW Group, does being enrolled in the 2022 RTW Group change my grandfathered status?

If you are a TRSL retiree who retired before July 1, 2010 (grandfathered group), enrollment in the 2022 RTW Group has no effect on your status. You can be concurrently enrolled under the 2010 RTW Group and the 2022 RTW Group with no effect on your grandfathered return-to-work status.

Other information

Reemployment by contract or corporate contract

In general, individuals hired through contract are independent contractors who are providing services for an employer who participates in TRSL. Compensation paid is typically reported to the IRS on a 1099 Form—not a W-2 Form which is used by employers to report employee wages.

Employment by corporate contract is when an individual is performing services for a company pursuant to its contract with an employer who participates in TRSL.

Key reminders: Contract or corporate contract reemployment (by RTW law)

2010 RTW Group	<ul style="list-style-type: none">• Retirees reemployed by contract or corporate contract can be classified as “retired teachers” or “retired members.”• Retirees reemployed by contract or corporate contract cannot be enrolled under the Core Subject or Special Leave provisions.
2020 RTW Group	<ul style="list-style-type: none">• Retirees who return to work through any employment by contract or corporate contract will have their benefits suspended for the duration of reemployment, and do not earn a supplemental benefit. <i>NOTE: Contributions are not required, and no service credit is earned.</i>
2022 RTW Group	<ul style="list-style-type: none">• Retirees reemployment through contract or corporate contract cannot be enrolled under this provision. Retiree must be directly employed to be eligible for La. R.S. 11:710.2.

Regaining active TRSL membership

With the enactment of the 2020 RTW Law, there are now two means by which a retiree can regain active membership in TRSL. However, the requirements and benefits resulting from regaining membership differ greatly for each.

Regaining membership for the purpose of original benefit recomputation – La. R.S. 11:738

La. R.S. 11:738 allows a retiree to regain membership for the purpose of benefit recomputation by doing the following:

- Return all retirement benefits paid plus interest;
- Pay employee and employer contributions that would have been paid to TRSL during the period of reemployment, if applicable;
- Remain in active service for at least six years to receive a retirement benefit recomputation.

Regaining membership for the purpose of accruing a supplemental benefit – La. R.S. 11:710.1

Under RTW Option 2 of the 2020 RTW Law, a retiree regains active membership while reemployed and accrues a supplemental benefit that is based on service earned during reemployment. There is no minimum length of reemployment necessary to receive a supplemental benefit.

The supplemental benefit is calculated with the same formula used to determine the retiree's original benefit, using service credit earned during reemployment under RTW Option 2. The final average compensation (FAC) used depends upon the length of reemployment. See page 15 for information on the FAC used to calculate a supplemental benefit.

Retirees regaining membership under the 2020 RTW Law do not receive a recomputation of their original retirement benefit. These retirees only regain membership for the purpose of accruing a RTW supplemental benefit.

Employers do not have the authority to waive any part of the RTW laws under any circumstances.

TRSL disability retirement

A retiree receiving a TRSL disability benefit cannot return to work in the field of public or private education. Those who do so will have their disability benefits terminated. Once the retiree is eligible for service conversion (or if eligible at time of disability retirement), the RTW laws become applicable. Contact TRSL before accepting any type of employment to make sure you are in compliance with all disability retirement laws.

Find more information on TRSL's disability retirement laws in our publication *Disability Retirement* available at www.TRSL.org.

RTW forms

The following RTW forms are available at www.TRSL.org/forms.

Form #	Form name	Completed by:	
		Retiree	Employer
Form 7A	Retiree Refund Application — Used to request a refund of contributions made as a RTW retiree	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Form 15CS	Retiree RTW Critical Shortage Certification — Used by employer to certify a critical shortage		<input checked="" type="checkbox"/>
Form 15ELEC	RTW of TRSL Retiree — Used to elect either Option 1 or Option 2 under the 2020 RTW Law and to transfer from the 2010 RTW Group to the 2020 RTW Group	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Form 11RTW	Application for RTW Supplement — Used to apply for RTW Supplemental benefit	<input checked="" type="checkbox"/>	
Form 15TR NEW	RTW of TRSL Retiree - Special Transfer Group Election of 2010 Group Coverage — Used to transfer from the 2020 RTW Group to the 2010 RTW Group by retirees retired before July 1, 2020 but who first returned to work on or after July 1, 2020, but before June 17, 2022	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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This is an electronic document. The Teachers' Retirement System of Louisiana did not incur any printing costs.

Questions about returning to work after retirement?

We're here to help!

Physical address:

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Baton Rouge LA 70804-9123

Telephone: 225-925-6446

Toll free (outside Baton Rouge area):
1-877-ASK-TRSL (1-877-275-8775)

Email: www.AskTRSL.org

Web: www.TRSL.org

Facebook: facebook.com/TRSLonline

Twitter: [@TRSLonline](https://twitter.com/TRSLonline)

YouTube: youtube.com/TRSLonline

