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TRSL members' unused leave may be eligible for conversion to additional service credit at the time of their retirement. In order to calculate the leave conversion, TRSL requests all reporting agencies certify their employees' sick leave usage, number of sick leave days paid at retirement, and (if applicable) annual leave balances.

This index provides employer information and instructions for certifying a TRSL-covered employee's sick and annual leave information.

Sick leave

Employers certify the following sick leave information for each fiscal year (July 1 – June 30):

1. Certification of sick leave used

   - Months of contract (9, 10, 11, or 12)
   - Number of sick leave days used and (if applicable) number of summer school days worked with summer school percent effort

2. Number of sick leave days paid at retirement

At the time of retirement, TRSL will compute and convert the member's unused sick leave in accordance with LSA R.S. 11:752 by using the sick leave information certified by the employer. Information on how TRSL calculates a member's unused sick leave and the conversion tables used are provided in our member brochure, *Sick Leave & Conversion to Service Credit*.

One year limit for sick leave earned on or after July 1, 1990

Only one additional year of service credit can be converted at no cost to the member for unused sick leave earned on or after July 1, 1990.

Any excess converted service credit over one year may only be added to the member's service credit if purchased at retirement.

- When the retirement benefit is finalized, the member will receive a letter indicating how much excess service credit remains and the cost to purchase.
- The cost will be an amount which, on an actuarial basis, totally offsets the increase in the accrued liability of TRSL resulting from the receipt of the credit.

   NOTE: This is an in-house calculation. The member does not pay an actuarial fee for this calculation.

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- Purchased sick leave credit cannot be used to attain eligibility for any retirement benefits and cannot be used in the computation of the final average compensation.

- The employer, at its discretion, may pay no more than 50% of the purchase price. If the employer makes such a payment, it shall then treat all employees in the same manner.

Certification of sick leave used

Employers can certify a member's sick leave information throughout the member's employment and at the time of retirement. We encourage employers to report sick leave information on an annual basis after the close of each fiscal year. Annual reporting will result in less time spent researching old records to retrieve data when a member applies for retirement and also provides a disaster recovery tool for both the employer and TRSL.

There are three ways for employers to certify sick leave days used:

- Use Sick Leave Add and/or Update process on EMIS (manual entry)

- Submit a sick leave data file via direct upload in EMIS, or

- Submit a sick leave data file by File Transfer Protocol (FTP)

Sick Leave Add and/or Update

This online update program in EMIS allows employers to add new sick leave records or update an existing sick leave record. Only one record at a time can be added or updated by this method.

Designated employer personnel must be specifically authorized with sick/annual leave update corrections access on *Authorized Contacts* (Form 1). Personnel who have this access will have "Sick Leave Add and/or Update" access under the Updates menu in EMIS.

> **Employer personnel cannot certify their own sick leave information. Certification should be completed by another authorized signer with the agency.**

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Sick Leave Add and/or Update

The Sick Leave Add and/or Update allows employers and TRSL to provide and maintain sick leave information for each fiscal year a member was employed.

Query Record

System

Employer ID

SSN

☑ *Use Employment History*
- OR -
Enter employment dates

Beginning Date (mm/dd/yyyy)

Ending Date (mm/dd/yyyy)

-- Optional --
Select months of contract for adding records

Display Records
○ *All*
● *Adds only*
● *Updates only*

[Select]   [Clear]

Process

1. Log into EMIS.

2. Select *Sick Leave Add/or Update* from the *Updates* menu.

3. Under "Query Record," enter

    a. **"System"**: 4- Regular; 3 – Plan B; 2 – Plan A.

    b. **"SSN"**: Enter member's Social Security number.

    c. **"Use Employment History"**: This block is defaulted to use TRSL's employment history unless the beginning and ending dates of employment are entered. This is an either/or option. By choosing to use the employment history found in EMIS, each fiscal year the member worked for the employer will be brought up for data entry.

        NOTE: Cannot be used for time periods in which the member was in DROP for entire fiscal year(s). Use Beginning Date and Ending Date fields as noted in the following steps.

    d. **"Beginning Date (Optional)"**: Enter the member's beginning date of employment if the "Use Employment History" option is not selected.

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e. **"Ending Date (Optional)"**: Enter the member's ending date of employment if the "Use Employment History" option is not selected and the "Beginning Date" field is completed.

f. **"Contract Months (Optional)"**: The valid contract months are 9, 10, 11, or 12. If the Contract Months are selected, the program will preload the Months of Contract in the input form. The preloaded data can be overwritten.

   NOTE: This feature is not recommended if the member worked many different months of contracts throughout his employment history.

g. **"Display Record"**: Allows employers to choose the data to add or edit:

   i. **All:** All fiscal years will pull up, which allows employers to add sick leave for all uncertified years and/or update previously certified years.

   ii. **Add Only:** This function will pull up years not previously certified.

   - ° Add sick leave data only.
   - ° Add sick leave and summer school data (if applicable).

   iii. **Updates Only:** This selection will pull up previously certified years to update information previously submitted.

   - ° Update or delete previously certified sick leave and summer school data.
   - ° Add summer school data when the sick leave days have already been added.

4. Click *Select*.

5. For each fiscal year, add or update the following data:

   - **Months of Contract:** Use drop down menu to select 09, 10, 11, or 12
      - ° Contract months must be entered as whole numbers
      - ° If applicable, round the months of contract to the nearest whole number:
         - » *A 9.25 months of contract should be rounded down to 9 (report as 09)*
         - » *A 10.50 months of contract should be rounded up to 11*

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° If the member worked multiple months of contracts throughout the fiscal year, enter the months of contract with the higher percent of service credit. If the percent of service credit is the same (ex. 50/50) for each month of contract, then enter the largest number as the months of contract.

EXAMPLE: If a member worked three months as a 12-month employee then switched to a 10-month employee for the remaining 9 months of the fiscal year, enter 10 as the months of contract since the member worked more as a 10-month employee than a 12-month employee during the fiscal year.

- **Days Used:** Enter the number of sick leave days used (not hours) by the member for the fiscal year (July 1 – June 30), even if 0.

- **Summer School Days Worked and Summer School Percent Effort**: Only if employee's contract was 9 or 10 months and if employee had any summer work

Use the Online Reporting Error Messages chart for descriptions of all error messages, causes of the error, and corrective actions when using the Sick Leave Add/or Update program in EMIS.

All option:

	Fiscal Year Ending	Months of Contract	Days Used	Summer School Days Worked	Summer School % Effort	Eligibility Indicator	Data Unavailable	Error Code	
Edit	2002	12	0.00	0.00	0	Y			Delete
Edit	2003	12	4.81	0.00	0	Y			Delete
Edit	2004	12	3.01	0.00	0	Y			Delete
Edit	2005	12	2.55	0.00	0	Y			Delete
Edit	2006	12	10.10	0.00	0	Y			Delete
Edit	2007	12	6.38	0.00	0	Y			Delete
Edit	2008	12	4.21	0.00	0	Y			Delete
Edit	2009	12	5.18	0.00	0	Y			Delete
Edit	2010	12	62.56	0.00	0	Y			Delete
Edit	2011	12	2.71	0.00	0	Y			Delete
Edit	2012	12	3.38	0.00	0	Y			Delete
Edit	2013	12	5.55	0.00	0	Y			Delete
Edit	2014	12	8.19	0.00	0	Y			Delete
Edit	2015	12	37.36	0.00	0	Y			Delete
Edit	2016	12	9.24	0.00	0	Y			Delete
Add	2017		0.00	0.00	0				

Query Record

System

Employer ID

SSN

☑ Use Employment History
- OR -
Enter employment dates

Beginning Date (mm/dd/yyyy)

Ending Date (mm/dd/yyyy)

-- Optional --
Select months of contract for adding records

Display Records
○ All
○ Adds only
○ Updates only

Select   Clear

Searches

Member Search

Beneficiary Search

Members

Sick Leave Add and/or Update

SSN: System: 4
Name: Employer:

Procedures for using Sick Leave Add and/or Update:
1. Click 'Edit' or 'Add' in the first column to open the line for editing.
2. Enter the appropriate data and click 'Update'.
3. Click 'Cancel' to undo changes entered or to return to the initial display.
4. Click 'Delete' to remove data permanently.

NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

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Add Only option:

Query Record

System 4
Employer ID
SSN

☑ Use Employment History
- OR -
Enter employment dates

Beginning Date (mm/dd/yyyy)

Ending Date (mm/dd/yyyy)

-- Optional --
Select months of contract for adding records

Display Records
○ All
◉ Adds only
○ Updates only

[Select] [Clear]

Sick Leave Add and/or Update

| SSN: | | System: 4 |
| Name: | | Employer: |

Procedures for using Sick Leave Add and/or Update:
1. Click 'Edit' or 'Add' in the first column to open the line for editing.
2. Enter the appropriate data and click 'Update'.
3. Click 'Cancel' to undo changes entered or to return to the initial display.
4. Click 'Delete' to remove data permanently.

NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

	Fiscal Year Ending	Months of Contract	Days Used	Summer School Days Worked	Summer School % Effort	Eligibility Indicator	Data Unavailable	Error Code	
Add	2017		0.00	0.00	0				

Update Only option:

Query Record

System 4
Employer ID
SSN

☑ Use Employment History
- OR -
Enter employment dates

Beginning Date (mm/dd/yyyy)

Ending Date (mm/dd/yyyy)

-- Optional --
Select months of contract for adding records

Display Records
○ All
○ Adds only
◉ Updates only

[Select] [Clear]

Searches
Member Search
Beneficiary Search

Members

Sick Leave Add and/or Update

| SSN: | | System: 4 |
| Name: | | Employer: |

Procedures for using Sick Leave Add and/or Update:
1. Click 'Edit' or 'Add' in the first column to open the line for editing.
2. Enter the appropriate data and click 'Update'.
3. Click 'Cancel' to undo changes entered or to return to the initial display.
4. Click 'Delete' to remove data permanently.

NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

	Fiscal Year Ending	Months of Contract	Days Used	Summer School Days Worked	Summer School % Effort	Eligibility Indicator	Data Unavailable	Error Code	
Edit	2002	12	0.00	0.00	0	Y			Delete
Edit	2003	12	4.81	0.00	0	Y			Delete
Edit	2004	12	3.01	0.00	0	Y			Delete
Edit	2005	12	2.55	0.00	0	Y			Delete
Edit	2006	12	10.10	0.00	0	Y			Delete
Edit	2007	12	6.38	0.00	0	Y			Delete
Edit	2008	12	4.21	0.00	0	Y			Delete
Edit	2009	12	5.18	0.00	0	Y			Delete
Edit	2010	12	62.56	0.00	0	Y			Delete
Edit	2011	12	2.71	0.00	0	Y			Delete
Edit	2012	12	3.38	0.00	0	Y			Delete
Edit	2013	12	5.55	0.00	0	Y			Delete
Edit	2014	12	8.19	0.00	0	Y			Delete
Edit	2015	12	37.36	0.00	0	Y			Delete
Edit	2016	12	9.24	0.00	0	Y			Delete

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Direct upload in EMIS

TRSL recommends reporting agencies submit sick leave days used information for its TRSL-covered employees by uploading an **unencrypted** sick leave data file directly in EMIS. See Index 18.0 for the Sick leave data (SL) input file – transaction layout.

Designated employer personnel must be specifically authorized with file submission access on *Authorized Contacts* (Form 1). Those with file submissions access will see a "Submit Files" menu after logging into EMIS.

1. Log into EMIS.

2. Under *Submit Files* menu, select "*Sick Leave*."

3. Select "Browse" button to find and select the correct file path and file name for the sick leave file saved on your software system.

4. Select "Upload and Post File."

5. A message will display to either confirm successful processing or if there was a file upload error.

6. Upon successful processing, records will update immediately in EMIS.

    • A summary report, containing information on any rejected sick leave records from the file, will be created for employers.

Employer Sick Leave Posting

This process allows you to submit Sick Leave file for posting to TRSL. Posting will occur immediately and summary information will be displayed. If an errors occurs while reading the file that prevents the file from being posted, a report will be displayed in a separate window with error details. In addition, after posting, this report will be used to display any sick leave records for members who are not found on our system.

Please note that sick leave updates for retired members and active deceased members are not accepted via file submission and must be entered manually online.

Employer ID

Click "Browse" button to select file, then press "Upload and Post File".

Browse...

Upload File

Cancel

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File Transfer Protocol (FTP)

As an alternative to the direct upload submission via EMIS, employers may choose to submit an **encrypted** sick leave data file by FTP. Refer to Index 18.0 for more information and instructions for sending files to TRSL via FTP method.

1. Create file using the correct file name convention (SLnnnn_mmddyyyy.pgp) to ensure correct processing. (More information about file name convention available in Index 18.)

2. Transmit file via encryption software.

   • Encryption software must be compatible with PGP encryption.

3. File will transfer overnight.

4. Upon successful processing, the records will update in EMIS on the next business day.

Rejected sick leave records

A *Sick Leave Summary Report* will be created for the employer that lists sick leave records rejected from the uploaded sick leave data file.

| | | | | Contract | | Sum Pct | Sum Days | |
SSN	Empr ID	Fiscal Year	Month	Days Used	Effort	Worked	Error Message
Name Not Found - 1							
		2016	09	0	000	0	Name Not Found
Rejected Duplicate - 3							
		2016	09	96	000	0	Rejected Duplicate
		2016	10	5	000	0	Rejected Duplicate
		2016	09	9	000	0	Rejected Duplicate
Rejected Retired - 124							
		2016	09	10	000	0	Rejected Retired
		2016	12	6	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	09	6	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	09	30	000	0	Rejected Retired
		2016	09	10	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	10	7	000	0	Rejected Retired
		2016	09	7.5	000	0	Rejected Retired
		2016	09	7.25	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	09	10	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	09	9	000	0	Rejected Retired
		2016	09	10	000	0	Rejected Retired
		2016	09	8	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	12	0	000	0	Rejected Retired
		2016	12	14	000	0	Rejected Retired
		2016	10	2	000	0	Rejected Retired
		2016	09	7	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired
		2016	09	0	000	0	Rejected Retired

Date: 08/29/2016 Time: 1:18:29PM
Teachers' Retirement System of Louisiana
Sick Leave Post
Posting Errors/Summary Report
Page: 1

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Date: 08/29/2016 Time: 1:18:29PM	Teachers' Retirement System of Louisiana Sick Leave Post Posting Errors/Summary Report	Page:

Sick Leave Post Transaction Summary

	Records Read	Reject RTW	Reject SSN Unknown	Reject Invalid Status	Reject Duplicate	Reject Retired	Posted With Error	Posted No Error
Totals:	1,269	0	1	0	3	124	0	1,141

Rejected records will not update in EMIS from the Sick Leave Data File and will not appear on the employer's Sick Leave Error Report. These records will only appear on the *Sick Leave Summary Report*.

Reasons for rejections:

1. **Return-to-Work (RTW) Retirees:** Rehired retirees are not eligible to accrue TRSL sick leave credit.

2. **Invalid SSN:** SSN does not exist on TRSL's records.

3. **Duplicate Sick Leave Record:** Exact duplicate data was previously reported.

4. **Retired Status:** Sick leave data for retirees (Service, DROP, ILSB, or Disability) cannot be reported via data file.

5. **Active Deceased Status:** Sick leave data for deceased members cannot be reported by data file.

To report sick leave previously rejected (if still needed), use the "Sick Leave Add and/or Update" program in EMIS. These updates must be processed one record at a time; employers will not be able to use data file method to report the information.

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Summer school days and percent effort

9-month and 10-month employees who work summer school may receive extra sick leave days for conversion purposes at the time of retirement. To determine if the member is eligible for these days from TRSL, report the number of summer school days worked and the summer school percent effort.

Summer school days

To report summer school days worked, report the number of summer school days the member worked during the correct fiscal year.

For most members working summer school, the period usually covers June through August.

- June is reported in one fiscal year
- July and August are reported in the next fiscal year

Summer school percent effort

To determine the percent of effort, divide the number of hours worked during summer school by the number of hours considered a full day for summer school.

EXAMPLE: A member works 2 hours per day; a full day of summer school is 4 hours.

> *2 / 4 = 50%*
>
> *Enter 50 for the summer school percent effort field.*

There may be times when the member works two different percent efforts during summer school. To determine the percentage to certify, convert the percents of effort and enter the total number of summer school days worked as 100% effort.

EXAMPLE: A member works 45 days in July and August 2016 at 75% effort and 20 days in June 2017 at 50% effort.

> *45 x .75 = 33.75 days (July, Aug of 2016)*
>
> *20 x .50 = 10.00 days (June of 2017)*
>
> *43.75 days at 100% effort*

Enter 43.75 for Summer School days worked and 100 for Summer School percent of effort for the member's FY 2017 data.

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Reporting special cases

Employers will occasionally encounter certain scenarios when certifying members' sick leave data. Use the information below as a reference guide on how to correctly report sick leave usage for these special cases.

Members on extended sick leave

If the member is on extended sick leave (ESL), the employer only needs to report sick days that were used at full pay. Do not report any days on extended sick leave at 65% pay as sick leave days used.

Members who participated in DROP

In order to properly report sick leave for members who participated in DROP, use the *Sick Leave Add and/or Update* process in EMIS.

- For before and after DROP, enter the days used for all fiscal years prior to and following the years the member participates in DROP. Make sure to check the "Use Employment History" box to add and/or update the fiscal years prior to and after DROP participation.

- While the member is in DROP, no salary and contributions are reported. Therefore, these years will not appear on the Employment History for the member. Use the "Beginning Date" and "Ending Date" feature and insert the member's beginning date and ending date of DROP participation to report the sick leave usage during DROP.

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Members who do not accrue sick leave

If the member was employed in a position in which sick leave days were not accrued (such as substitute or WAE/temporary employment), the employer's assigned Retirement Analyst liaison should be notified in writing for the specific fiscal year(s) that the employee did not accrue any sick leave and the reason why.

Written notification should include the following:

- Employee name and last 4 digits of SSN
- FY (s) in which the employee did not accrue sick leave
- Reason why sick leave not was not accrued (EX: worked as a substitute; temporary employee, etc.)
- Signature of an authorized signer for the employer

Upon receipt of proper notification, TRSL will update the member's records to denote no sick leave was accrued for the specified fiscal years. Once TRSL has updated its records, TRSL will not request any further sick leave data for the member's applicable fiscal years.

Members who accrue Paid Time Off (PTO)

Some agencies, such as charter schools, provide Paid Time Off (PTO) to their employees in lieu of sick leave days. Sick leave credit cannot be given for years when a member earns PTO days instead of sick leave days. Employers who grant PTO should not report any sick leave days used information to TRSL.

Instead, we recommend these employers send a letter (on the agency's letterhead and signed by an authorized signer) stating the agency's employee leave policy for paid time off and the effective dates of their PTO policy. Upon receipt and approval of the agency's letter, TRSL staff will update member records to denote employees for the agency do not accrue any sick leave for the specified fiscal years. Once TRSL has updated applicable member records, TRSL will not request sick leave data from the employer for the applicable fiscal years.

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Sick leave records not available

If the employer cannot certify an employee's sick leave usage for any specific fiscal year due to unavailable records, the employer should update the "Data Unavailable" field to "Y" (for Yes) in the *Sick Leave Add and/or Update* program in EMIS.

NOTE: Only mark data as unavailable if the employee's sick leave records are lost or missing.

Reports

Employers can retrieve the following sick leave-related reports in EMIS:

- Sick Leave Report
- Sick Leave Errors Report

All employer personnel with authorized access to EMIS will have access to the *Sick Leave and Sick Leave Errors* reports, including those with Inquiry only access.

Sick Leave Report

The *Sick Leave Report* provides a list of member records for which sick leave data is needed, sorted by employee social security number and fiscal year. New records are added to this report at the close of each fiscal year.

How to retrieve your agency's Sick Leave report

1. Log onto EMIS

2. Under Reports menu, select "Sick Leave"

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NOTE: A new screen will open with the report. You must disable pop-up blockers to view your agency's Sick Leave report.

How to clear records from your agency's Sick Leave report

In order to clear records from the Sick Leave report, employers must provide certification of sick leave days used for employee names and fiscal year records referenced on the report. TRSL encourages employers to submit a sick leave data file (by EMIS direct upload or by FTP transmission) after the close of each fiscal year as the most efficient way of updating TRSL-covered employees' sick leave usage and keeping its agency sick leave report up-to-date.

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Sick Leave Errors Report

The Sick Leave Errors report generates a listing of records reported via sick leave data file with invalid sick leave data.

- As the errors are cleared, the error records are removed from the report.
- If there were no errors, the employer will see a "No sick leave error records exist" message when attempting to retrieve the Sick Leave Error report.

How to retrieve your agency's Sick Leave Errors report

1. Log onto EMIS

2. Under Reports menu, select "Sick Leave Errors"
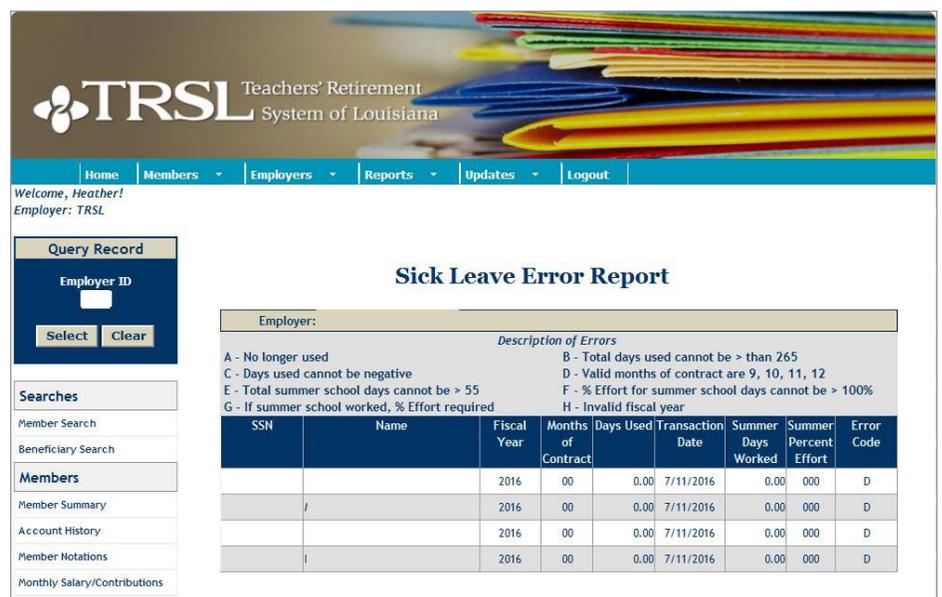
CONTENTS

Records will end up on the Sick Leave Error report for the following reasons:

A	No longer used
B	Total days used cannot be > 265
C	Days used cannot be negative
D	Valid months of contract are 9, 10, 11, 12
E	Total summer school days cannot be > 55
F	% effort for summer school days cannot be > 100%
G	If summer school worked, % effort required
H	Invalid fiscal year

How to clear records from your agency's Sick Leave Errors report

To clear errors from the Sick Leave Error report, employers can either

- Re-submit a new data file.
  - Exact duplicate records will be rejected and will not appear on the Sick Leave Error report.
  - The records containing the corrected information will be processed, or
- Use the Sick Leave Add and/or Update program under the Updates Menu in EMIS.
  - For code H, the data must be deleted first; then the correct data must be added.

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Sick leave days paid at retirement

In addition to sick leave usage, the amount of sick leave days paid (also known as severance pay) is another component of sick leave information that TRSL will use to compute the amount of unused leave available for the member which can convert to service credit at retirement.

The Sick Leave Days Paid Update program allows employers to report the number of **sick leave days paid at the time of retirement or DROP**. Employers must report the number of **days** paid, not hours.

Designated employer personnel must be specifically authorized with sick/annual leave update corrections access on *Authorized Contacts* (Form 1). Personnel who have this access will have "Sick Leave Days Paid Update" access under the Updates menu in EMIS.

Process:

1. Log onto EMIS.
2. Under the Updates menu, select "Sick Leave Days Paid Update."
3. Enter the member's Social Security number.
4. Click "Select."

5. Enter the amount of sick leave days paid at time of retirement or DROP participation, even if 0. (**Enter days paid, not hours**.)
6. Click "Add."

Designated employer personnel can ADD, UPDATE, or DELETE the number of sick leave days paid.

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Annual leave

Members who accrue annual leave during TRSL-covered employment while employed at a college, university, technical college, or state agency may be eligible to convert unused annual leave into additional service credit at retirement *if they meet certain conditions*.

The number of annual leave hours (or days) paid to the member at termination by the employer (usually up to 300 hours or 37.5 days) will be deducted from the available annual leave balance that can be converted into service credit.

Service credit awarded for unused annual leave shall not be used to determine eligibility for retirement benefits.

State employees eligible for retirement on or before June 30, 1990

Employees of state agencies, colleges, universities, and technical colleges who were eligible to retire on or before June 30, 1990 are eligible to have their unused annual leave for which the member is not paid converted into additional service credit at no cost to the member at retirement, with certain restrictions. For purposes of determining eligibility to retire on or before June 30, 1990, retirement eligibility under LSA-R.S. 11:272 will be included.

ANNUAL LEAVE CONVERSION FORMULA:

[(Unused Hours – # Hours Paid by Employer) / # Hours per Work Day] / Days in Contract = Service Credit

EXAMPLE: A state employee, who was eligible to retire on or before June 30, 1990, has a final annual leave balance of 900 hours at time of retirement. The employer pays the employee for 300 hours of unused annual leave at retirement. The employee's normal work contract is for 260 days per year (12-month employee) at 8 hours per day. This employee's annual leave credit will be converted as follows:

[(900 hours balance – 300 hours paid by employer) / 8 hours per day] / 260 day contract = ***.29 year service credit***

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State employees eligible for retirement after June 30, 1990

For employees of state agencies, colleges, universities, and technical colleges who were eligible to retire after June 30, 1990, the annual leave earned prior to July 1, 1990 will be converted to service credit at no cost to the member. **The annual leave earned after June 30, 1990 may be purchased at an actuarial cost** as per LSA-R.S. 11:754.

School board employees

Employees of K-12 agencies who accrue annual leave during TRSL-covered employment are eligible to receive credit for unused annual leave if it is **purchased at actuarial cost**. The employee must have earned and accrued annual leave under established leave regulations, and an employee attendance record must have been maintained by the employer.

Purchasing annual leave credit at actuarial cost

If a member (state employee or school board employee) chooses to purchase any remaining unused annual leave that was not converted to service credit at the time of retirement, the conversion rate is one day of service credit for each eight hours of annual leave purchased.

- At time of retirement, when the retirement benefit is finalized, the member will receive a letter indicating how much excess service credit from unused annual leave remains and the cost to purchase this credit.

- To purchase the service credit, the member shall pay TRSL an amount which, on an actuarial basis, totally offsets TRSL's increase in accrued liability resulting from the receipt of service credit.

  NOTE: This is an in-house calculation. The member does not pay an actuarial fee for this calculation.

- The number of annual leave hours (or days) paid to the member at termination by the employer (usually up to 300 hours or 37.5 days) will be deducted from the available annual leave balance that can be purchased for service credit.

- Purchased annual leave credit cannot be used to attain eligibility for any retirement benefits and cannot be used in the computation of the final average compensation.

- The employer may pay up to 50% of the purchase price. However, if the employer makes such a payment for one employee, it must do the same for all employees.

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Certification of annual leave

To determine what, if any, unused annual leave may convert to service credit, TRSL requests authorized employers to certify the following annual leave balances:

- Balance as of 06/30/1990 – employers should add this balance as soon as possible. Annual leave balances that need to be reported can be identified by retrieving the authorized employer's Annual Leave report.

- Balance as of day before DROP begin date – employers will report this balance when the member enters DROP, if applicable

- Balance as of date of retirement (before 300 hours paid) - employers will report this balance when the member retires/retires after DROP.

Designated personnel at authorized reporting agencies must be specifically authorized with sick/annual leave update corrections access on *Authorized Contacts* (Form 1). Personnel who have this access will have "Annual Leave Update" access under the Updates menu in EMIS.

> **Employer personnel cannot certify their own annual leave information. Certification should be completed by another authorized signer with the agency.**

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Annual Leave Update

The Annual Leave Update allows employers and TRSL to provide and maintain the balance of annual leave that a member has accrued for an applicable time period.

The time periods listed below will display based on the member's current status. The balance should be reported in hours and not days.

- Balance as of 06/30/1990
- Balance as of day before DROP begin date
- Balance as of date of retirement (before 300 hours paid)
- May include balances eligible for purchase, but not eligible for conversion at retirement

Authorized employers who can certify annual leave balances online include universities, colleges, technical colleges, and state agencies.

To report annual leave information online:

1. Log onto EMIS.

2. Select Annual Leave Update from the Updates menu.

3. Under "Query Record," enter the employee's Social Security number.

4. Click "Select."

5. The Annual Leave Update screen will display annual Leave balance information that needs to be reported.

   - Add or update annual leave balance information
   - If the member participated in DROP and/or has retired, the program will allow the authorized employer to report or update applicable annual leave balances at time of DROP participation and at date of retirement.

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K-12 agencies cannot certify annual leave online.

If a member who accrued annual leave at a K-12 employer wishes to purchase his/her unused annual leave at an actuarial cost, the K-12 employer must certify the following information on its agency letterhead and include an authorized signer's signature:

- Annual leave balance, in hours, at date of retirement before any hours were paid in a lump sum at retirement.

- The number of annual leave hours paid at termination, if any.

- A statement that the employee earned and accrued annual leave under established leave regulations and an attendance record was maintained on the employee throughout his service with the agency.
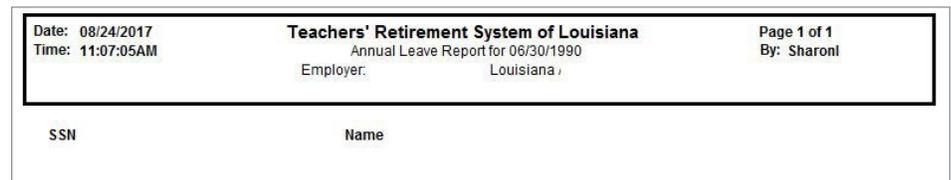
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Annual Leave report

The *Annual Leave* report provides a list of member records for which annual leave balances as of 06/30/1990 are needed for state employees. Only authorized employers will be able to retrieve this report.

How to retrieve your agency's Annual Leave report
(For universities, colleges, technical colleges, and state agencies only)

1. Log onto EMIS

2. Under Reports menu, select "Annual Leave"

3. Click "Select" on the left side of the screen

NOTE: A new screen will open with the report. You must disable pop-up blockers to view your agency's Annual Leave report.

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Frequently asked questions

1. **If I purchase service credit, will I receive credit for leave?**

   » *This depends on the type of service credit purchased.*

   » ***Sick leave is accrued for the following purchases:***

   - *Military purchases under USERRA*
     - *Computed by TRSL at the 9-, 10- 11-, or 12-month rate depending on the status of the member when he went on leave.*
   - *Service purchases under EEOC (Equal Employment Opportunity Commission) provisions*
   - *TRSL restored service credit*

   » ***Sick leave is not accrued for the following purchases:***

   - *All actuarial purchases after June 30, 1986*
   - *All transfers of service credit after September 1, 1987*

2. **Are there positions that might not accrue leave?**

   » *Yes, there are positions that might not allow a member to accrue leave. These include, but are not limited to the following positions:*

   - *Substitute teacher*
   - *Retirees who return to work*
   - *School Board members*
   - *Legislators*
   - *Part-time elected officials*
   - *Members who receive PTO (Paid Time-Off) in lieu of sick leave*

3. **Is it possible that a member may have unused leave that might not convert?**

   » *Yes. Members are capped at the amount of sick leave that is converted to service credit when it was earned on or after July 1, 1990. If the member does not choose to purchase the remaining time above the one year allowed by law, the remaining unused service credit will not be converted.*

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4. **How does the payment for unused sick leave (up to 25 days) and unused annual leave (up to 300 hours) reflect in the conversion process?**

  » *When a member is paid for unused leave, those totals are deducted from the remaining balance to determine what service credit the member will receive at conversion.*

5. **Why don't I receive converted leave credit if I reach 100% accrual?**

  » *When a member reaches 100% accrual, they reach the maximum limit of service credit their benefit can be calculated on; therefore, any additional service credit earned, available to convert, or purchase does not increase the member's benefit.*