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This index provides employer information and instructions if a TRSL-covered employee submits an application to purchase eligible service credit.

TRSL members can acquire additional service credit by purchasing eligible periods of service. All purchases of service credit are [actuarial cost calculations](#), except for the following:

- Repayment of refunded TRSL service credit
- Military Service under USERRA

Details on the types of service that can be purchased, how the costs are computed, as well as member eligibility and documentation requirements are discussed in our member brochure, [Purchases & Transfers of Service Credit](#).

Employer procedures

Actuarial costs

Service purchases that require actuarial cost calculations (see [Quick reference guide](#)) are initiated by the member with the submission of the appropriate TRSL application form.

TRSL will require certain information from the employer in order to process the member's service purchase application.

- 1. Provide the member's full-time earnings** for the current fiscal year where indicated on the member's service purchase application form or submit written verification on agency letterhead. Either method requires completion by your agency's authorized signer.
- 2. Certify the service time the member wishes to purchase** where indicated on the member's service purchase application form, **if the employment was with your agency**. [Refer to example provided in Section 3 of [Application for Purchase of In-state Service \(Form 9\)](#)].
- 3. Certify all of the member's questionable years** online through EMIS, TRSL's secure employer database. (See Index 6.0 for information on certifying questionable years).

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Refunded service

When a member submits a completed [Application for Purchase of Refunded Service](#) (Form 9D), TRSL will request the applicable employer to **certify all questionable years covering the period of refunded service the member wishes to purchase.**

- If available, refunded years can be certified online through EMIS OR
- Refunded years can be certified in writing by the agency's authorized signer

Military Service under the Uniformed Services Employment and Re-employment Rights Act of 1994 (USERRA)

After receipt of a member's [Application for Purchase of Military Service](#) (Form 9B) and Form DD-214 (military discharge documentation) confirming the member meets all eligibility requirements for USERRA, TRSL will require the employer to:

- **Certify the salary the member would have earned if not on military leave** for each applicable fiscal year (provide monthly breakdown and annual rate).

If the member elects to purchase the military-USERRA service after a cost notification letter is issued, TRSL must receive (by the due date indicated on the letter):

- Employee contributions that would have been payable if the member had continued in service (**paid by employee**) and
- Employer contributions that would have been payable if the member had continued in service (**paid by employer**).

Amounts for both employee and employer contributions will be included on the cost notification letter. The employer should coordinate with the member to ensure both employee and employer contributions are remitted to TRSL by the required deadline.

All payments for Military leave under USERRA provisions must be made within the greater of:

- Four years of re-employment or
- Three times the period of eligible uniformed service, not to exceed five years.

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Quick reference guide

ACTUARIAL COST PURCHASES		
<ul style="list-style-type: none"> The cost of the service purchase is calculated by TRSL's actuary. These purchases require a non-refundable actuarial calculation fee from the member. 		
Type of service	TRSL application (Form Number)	Employer requirements
Legal leaves of absence	Application for Purchase of In-state Service (Form 9)	<ol style="list-style-type: none"> Certification of member's full-time earnings (total expected salary + any additional earnings) for the current fiscal year Certification of service time to be purchased -- by applicable employer Certification of all questionable years
Sabbatical leave		
Substitute teaching		
Involuntary furlough		
Local/state public employment		
Other creditable service		
Non-TRSL participating charter school service*	Application for Purchase of In-state Private/Charter School Service (Form 9E)	
Non-public/private school service*	Application for Purchase of Out-of-State Public School Employment (Form 9A)	
Out-of-state public school service	Application for Purchase of Military Service (Form 9B)	
Military service (non-USERRA)	Application for Purchase of U.S. Dependent School Teaching Service (Form 9C)	
U.S. dependent school teaching service		

*in-state only

NON-ACTUARIAL COST PURCHASES		
<ul style="list-style-type: none"> The cost of the service purchase is calculated in-house by TRSL. No actuarial calculation fee is required. 		
Type of service	TRSL application (Form Number)	Employer requirements
Restoring TRSL refunded service	Application for Purchase of Refunded Service (Form 9D)	Certification of all questionable years covering the refunded service
Military service under USERRA** <i>**military service that interrupts TRSL-covered employment</i>	Application for Purchase of Military Service (Form 9B)	Certification of the salary the member would have earned if not on military leave If member elects to purchase the service: <i>Remit employer contributions that would have been payable (member must also remit employee contributions)</i>

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Frequently asked questions

- 1. One of our TRSL-covered employees has a Roth IRA and wants to know if she can roll those funds into TRSL. Is this allowed?**
 - » *Members are only allowed to rollover funds from an eligible outside account if those funds are used to purchase eligible service credit. The employee can find more information by reviewing our member brochure, [Purchases & Transfers of Service Credit](#), which is available on our website.*
- 2. Can members buy air time in TRSL?**
 - » *No. TRSL members can only purchase service credit for an eligible period of prior employment.*
- 3. Our employee, who is currently a TRSL member, has several years of service credit in an out-of-state public retirement system due to prior teaching service in that state's public schools. Can the member transfer his service credit from an out-of-state retirement system into TRSL?**
 - » *Members who wish to obtain service credit for out-of-state public school service must purchase the service at actuarial cost. The member will have to withdraw (refund) his contributions from the out-of-state retirement system. He can then use those funds to help pay for the actuarial service purchase into TRSL.*