The background features a close-up of an open book with its pages fanned out, resting on a stack of other books. In the lower right, a portion of a laptop is visible, showing its keyboard area. The overall scene is brightly lit, suggesting a study or office environment. A dark blue vertical bar is positioned on the right side of the image, with a horizontal blue bar intersecting it.

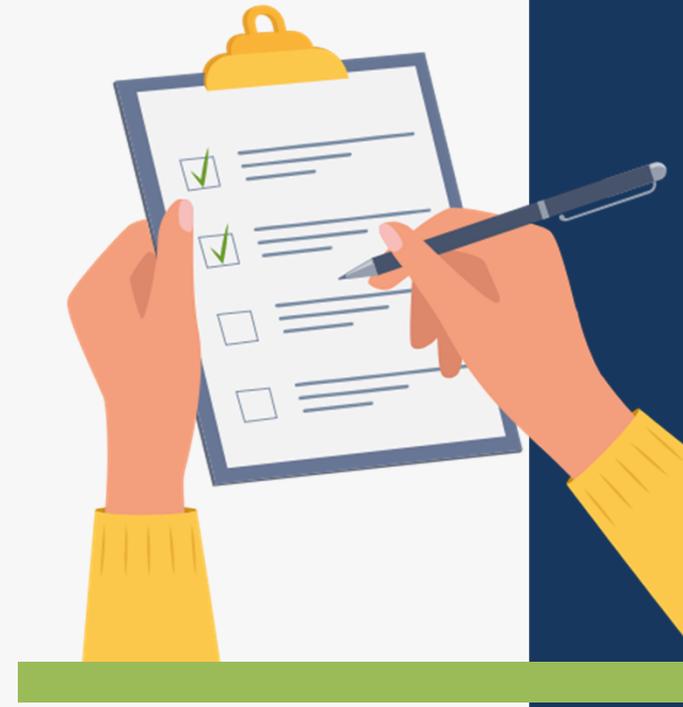
# ANNUAL EMPLOYER TRAINING

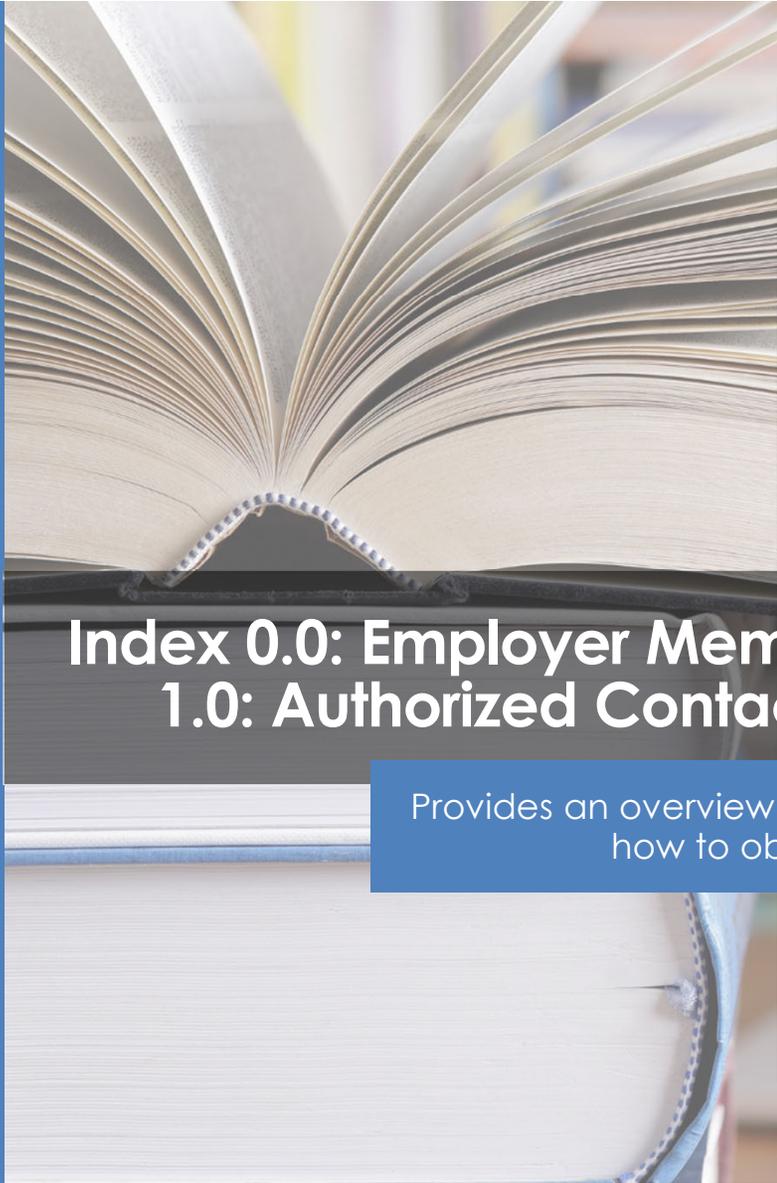
K-12, Charter, Lab & State-run Schools

**March 12, 2024**

# Agenda

- Employer Membership Information Site (EMIS)/Authorized Contacts
- TRSL Eligibility and Enrollments
- Monthly Contribution/Salary Reporting
- Service Credit Certifications/Corrections
- Retirement Processes/Issues
- Return-to-Work in TRSL-Covered Positions





CONTENT

- What is EMIS
- Getting started
- Navigating EMIS
- Members menu
  - Member summary screen
  - Account history
  - Monthly salary contributions
  - Annual salary screen
- Employers menu
  - Employer access
  - Employer contact
  - Salary and contribution
  - Updates menu
  - Updating
  - Salary/contribution correction



CONTENTS

Authorized Contacts (Form 1)

- What is an authorized signer?
- Authorized inquiry only access (EMIS)
- Updating Authorized Contacts (Form 1)
- Form 1 requirements

Employer Directory Contacts (Form 1EDC)

- Employer Directory Contacts (Form 1EDC)
- Employer Directory Contacts (Form 1EDC)
- Important reminders

Employers provide information necessary for TRSL to establish and maintain accurate membership accounts. Each TRSL reporting agency must authorize employer personnel who will report, correct, and certify employee data, either by paper forms or through the Employer/Member Information Site (EMIS) via the *Authorized Contacts* (Form 1). Additionally, employers can identify personnel who will serve as information contacts via the *Employer Directory Contacts* (Form 1EDC).

Authorized Contacts (Form 1)

This explains details how to designate personnel responsible for certifying data on TRSL documents and accessing/certifying data on EMIS. These personnel must be authorized by their Superintendent/Agency Head or Agency Head Designee on the *Authorized Contacts* (Form 1).

What is an authorized signer?

Employer personnel designated as authorized signers are responsible for reporting, correcting, or certifying employee data to TRSL. The line 11 of the Form 1EDC is for authorized signers only. Authorized signers must have certification from the reporting agency, such as refund applications, Form 11B, and other applications, and their signature certification cannot be updated online. Designated authorized signers must be identified in their contact information on the *Authorized Contacts* (Form 1). Authorized signers cannot certify their own personal retirement records; only authorized signers can certify their own records.

Employer personnel who are given Inquiry Only access do not have to be designated as authorized signers.

# Index 0.0: Employer Membership Information Site (EMIS) Index 1.0: Authorized Contacts & Employer Directory Contacts

Provides an overview of TRSL's employer access database and how to obtain employer access to EMIS

Frequently asked questions

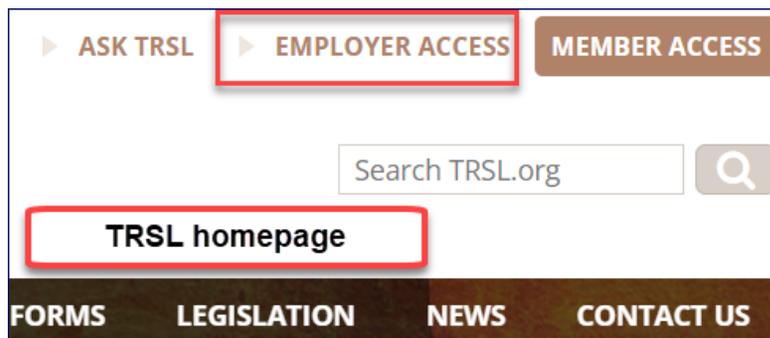
Employer Directory Contacts (Form 1EDC)

# Employer/Member Information System (EMIS)

## TRSL's employer database

Employers can

- Certify/correct employee data
- Upload required files/reports
- View various reports



Updates	Submit Files	Log
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
ORP Salary Entry (up to 100 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Retiree Voluntary/Insurance Deduction		
Salary Contribution Entry (up to 100 employees only)		
Sick Leave Days Paid Update		
Sick Leave Add and/or Update		
Terminations		

# EMIS system codes

<i>Status Information</i>				
Sys	Seq	Status	Code	Date
4		ACTIVE	(A)	07/19/2021

<b>System 2</b>	<b>School Lunch Plan A</b> – For school food service employees (closed plan; no new entrants)
<b>System 3</b>	<b>School Lunch Plan B</b> – For school food service employees in 20 parishes that also participate in Social Security
<b>System 4</b>	<b>TRSL Regular Plan</b> – Defined Benefit Plan for “teachers” in TRSL eligible positions
<b>System 6</b>	<b>ORP (Optional Retirement Plan)</b> – Defined Contribution Plan; for employees who chose ORP during employment at a Louisiana public institution of higher education; opted out of TRSL's Regular Plan (System 4), must remain in ORP

# Form 1: Authorized Contacts

Grants EMIS access rights to designated employer personnel

## Section 2 (Authorized signer):

- ✓ Check all access rights desired for each designated employer personnel
- Must include staff member's signature for access other than Inquiry
- Complete bottom of section 2 to delete previously designated personnel no longer needing TRSL database access for your agency

**Section 3** must be signed by employer's Agency Head or Agency Head Designee

Check desired access rights from the following (See back of form for descriptions):

<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave
<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certification
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (only
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report

**TRSL** Authorized Contacts (Form 1) — Multiple pages accepted: Page  of   
Teachers' Retirement System of Louisiana

**EO-1**  
rev. 01/22

OK to image

Employer ID (###)

**HOW TO SUBMIT:** **MAIL IN** 8401 United Plaza Blvd, Ste 300  
Baton Rouge LA 70809

**Submit ORIGINAL form ONLY.**  
No copies, faxes, electronic signatures, or scans accepted.

**Print in ink or type all entries except signatures.** Designate personnel who will be responsible for certifying and accessing data. The contact must provide an email address to access the TRSL database. **Personnel designated as authorized signers must sign the form in their respective sections.** Notify TRSL if a contact changes so that unauthorized personnel will not have access to TRSL records. Authorized signers should be familiar with the accuracy of the data as the employer will be responsible, under the provisions of LSA-R.S. 11:888(B)(C), for any errors that result from incorrect certifications. Personnel will receive communication such as email messages and employer eNews updates.

Access to TRSL member information is governed by the provisions of LSA-R.S. 44:1 et seq. Information on TRSL DROP participants and retirees is more specifically governed by LSA-R.S. 44:16 A and B. Any distribution or other use of this information in violation of these statutory provisions will be the sole responsibility of the employer. **This form is intended for changes/additions/deletions. You do not need to include all employees already on the list.**

**Section 1 — Agency information**

Employer name  Agency website

Street address / PO box  City, state, 9-digit zip code

Telephone number (include area code)  Fax number (include area code)

**Section 2 — Personnel information (Must be an authorized signer to have access rights in addition to INQUIRY)**

Name of designated personnel  Email address (REQUIRED)

Title  Telephone number (include area code)

Authorized signer?  YES  NO

Check desired access rights from the following (See back of form for descriptions):

<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave update corrections
<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certification (Form 118)
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (only employers with no more than 100 employees)
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report (only employers with no more than 100 employees)

NOTE: If "NO" is checked, Inquiry is the only access right allowed.

Authorized signer's signature (sign only if "YES" box checked above)

Date signed (mm/dd/yyyy)

Name of designated personnel

Email address (REQUIRED)

Title

Telephone number (include area code)

Authorized signer?  YES  NO

Check desired access rights from the following (See back of form for descriptions):

<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave update corrections
<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certification (Form 118)
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (only employers with no more than 100 employees)
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report (only employers with no more than 100 employees)

NOTE: If "NO" is checked, Inquiry is the only access right allowed.

Authorized signer's signature (sign only if "YES" box checked above)

Date signed (mm/dd/yyyy)

**To delete a previous designee, provide name(s) to be deleted below. Please complete a TRSL Employer Directory Contact (Form 1EDC) to designate a replaced directory contact.**

Name to be deleted  Name to be deleted  Name to be deleted

Name to be deleted  Name to be deleted  Name to be deleted

**Section 3 — Agency certification**

I certify that the above designated employee(s) is authorized to access and certify data maintained by the Teachers' Retirement System of Louisiana.

Name of superintendent/head of agency/agency head designee (PLEASE PRINT)

Signature of superintendent/head of agency/agency head designee (DO NOT PRINT OR TYPE)

Date signed (mm/dd/yyyy)

**For a description of online access rights, please see back of form.**

PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASK-TRSL (1-877-275-8775) • www.TRSL.org • web.master@trsl.org

# EMIS access rights

<b>Inquiry (INQ)</b>	Offers view-only access
<b>Enrollments (ENR)</b>	Use to enroll new hires and retirees returning to work in TRSL-covered positions
<b>Sick/Annual Leave Update/Corrections (SLU)</b>	<ul style="list-style-type: none"> <li>• <b>Sick Leave</b> – Use to update employers' sick leave usage</li> <li>• <b>Annual Leave</b> - (Higher ed and state agencies only) – Use to report annual leave balances</li> </ul>
<b>Prior Year Certifications/Corrections (PYC)</b>	Use to update Actual Earnings (gross earnable compensation), Full-Time Only Earnings, and Questionable Year Certifications for a closed out (or prior) fiscal year
<b>Terminations (TRM)</b>	Use to report employee's last day of work or last day of leave
<b>Agency Certification – Form 11B (AGC)</b>	Use to certify current year information for an employee who is retiring or entering DROP

**Description of access rights available on reverse side of TRSL's *Authorized Contacts* (Form 1)**

## EMIS access rights (cont'd)

<b>Retiree Insurance Deduction (INS)</b>	(For non-Office of Group Benefits employers) - Use to report or update insurance deductions from retiree's benefit check
<b>File Submission (FSM)</b>	Use to upload required files/reports securely without encryption
<b>Salary Report (SAL)</b>	(Only for employers with no more than 100 employees) - Use to report monthly salary and contributions during the current fiscal year
<b>Home Address Update (ADR)</b>	Use to update mailing address for active employee
<b>Contributions Corrections (CCR)</b>	Use to add, delete, or replace employee's monthly actual and/or full-time earnings during the current fiscal year
<b>ORP Salary Report (ORP)</b>	(Only for employers with no more than 100 employees in ORP) - Use to report monthly salary and contributions for ORP participants during the current fiscal year

**Description of access rights available on reverse side of TRSL's *Authorized Contacts* (Form 1)**

# Form 1EDC: Employer Directory Contacts

Updates or replaces agency contacts

- Ensure your agency has the following designated contacts:
  - **Agency Head (AH)** – Must sign Section 3 of Form 1 to authorize access rights
  - **Retirement Contact (RC)** – Employer request letters addressed to RC
- Include email addresses/phone numbers, including extension/position title for each contact

**NOTE: Not all categories require an employer contact.**



**Employer Directory  
Contacts (Form 1EDC)**

**Submit ORIGINAL form**  
**ONLY. No copies, faxes,**  
**electronic signatures,**  
**or scans are accepted.**

EO-1  
rev. 07/21

OK to image

Employer ID (####)

**HOW TO SUBMIT:** MAIL IN

8401 United Plaza Blvd, Ste 300  
Baton Rouge LA 70809

Print in ink or type all entries. Designate personnel who will serve as information contacts, not necessarily authorized signers, for the Teachers' Retirement System of Louisiana (TRSL). TRSL uses these contacts for mailed request letters and general questions. Please submit a completed *Authorized Contacts (Form 1)* to add/delete authorized signer(s).  
You only need to list contacts that change. (You do not have to list everyone.) **ONLY ONE contact per category.**

**Section 1 — Employer information**

Employer Name  Date (mm/dd/yyyy)

**Section 2 — Administrative personnel (include appropriate professional and/or courtesy title, e.g. Dr. / Mr. / Mrs. / Ms.)**

Category	Name (ONLY ONE per category)	Position	Phone number (include area code)	Ext. #	Email
Agency head					
Agency head designee					
Business manager					
Director of finance					
Director of personnel/ human resource mgr					
Director of food services					
President of school board					

**Section 3 — Support personnel (contact for) — ONLY ONE contact per category.**

Contribution Reports					
Data Processing					
Optional Retirement Plan (ORP)					
Payroll					
Personnel					
Retirement					

# Keep employer contacts up to date

Use *Employer Directory Contacts* (Form 1EDC) to update Employer Contacts.

Use *Authorized Contacts* (Form 1) to give and remove online access rights.

**Tip:** Review *Employer Contacts* screen twice a year



### Employer Contacts

t SCHOOL Phone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
Status: Active

LA 71 Employer Type: \_\_\_\_\_  
Charter School: No  
Revised: 10/07/2020

Web Address: \_\_\_\_\_

Code	Title	Name	Phone	Ext	E-Mail
AH	EXECUTIVE DIRECTOR				
DP	ADMINISTRATIVE ASSISTANT				
FS	MANAGER				
PS	PRESIDENT				
AS	BUSINESS MANAGER				

*Description of Contact Codes*

AH Agency Head	AD Agency Head Designee	AS Authorized Signer	BM Business Manager
CR Contribution Reporting	DF Director of Finance	DP Data Processing	FS Director of Food Service
OC ORP Contact	PC Personnel Contact	PH Personnel Head	PR Payroll Contact
PS President of School Board	RC Retirement Contact		

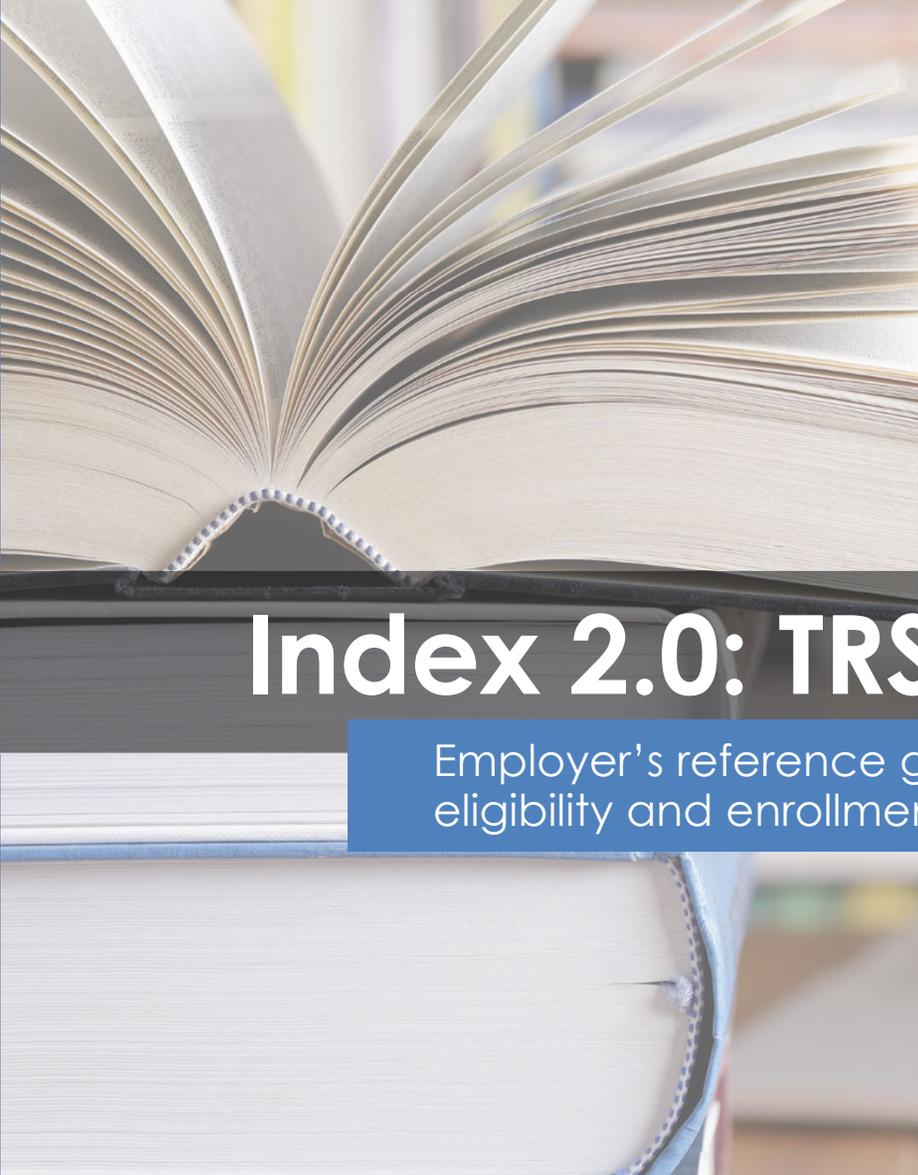
\* Authorized to sign retirement forms

### Update Permissions

*Description of Update Codes*

INQ Inquiry	ADR Address Change	ENR Enrollment	TRM Termination
CCR Contribution Correction	PYC PY Salary Correction	SLU Sick Leave Update	INS Insurance Deductions
SAL Salary Entry	ORP ORP Entry	AGC Agency Certification	FSM File Submission

Authorized User	INQ	ADR	ENR	TRM	CCR	PYC	SLU	INS	SAL	ORP	AGC	FSM
J	X	X	X	X	X	X	X			X	X	X
€	X	X	X	X	X	X	X				X	X
T	X	X	X	X	X	X	X			X	X	X



# Index 2.0: TRSL Membership

Employer's reference guide on TRSL membership eligibility and enrollments process for non-retirees



**EMPLOYER MANUAL** INDEX 2.0

**INDEX 2.0: TRSL Membership**
March 2022

**CONTENTS**

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B](#)
- [Retaining TRSL membership](#)
- [Retirees returning to work](#)
- [Enrollments](#)
- [Online enrollment](#)
- [EMIS enrollment](#)
- [Line enrollment](#)
- [DROP member enrollments](#)

The information in this section is provided to help you determine an employee's eligibility for membership and the steps needed to enroll the eligible employee in TRSL.

State laws govern the rules of TRSL membership eligibility and enrollment. Some of them are referenced below:

- Definition of Teacher (eligible for membership) – [LSA R.S. 11:701\(35\)](#)
- Part-time Employee Membership Eligibility – [LSA R.S. 11:162](#)
- Enrollment Timeline (60 days) – [LSA R.S. 11:722](#)
- Retain Membership provision (at least 5 years eligibility service credit) – [LSA R.S. 11:723](#)
- TRSL Secondary Employer Criteria – [Louisiana Administrative Code Title 58, Part III, §201](#).

This handbook summarizes these rules in less legalistic terms; however, it is not a complete description of the law. For a complete reference guide, refer to sections of Title 11 of the Louisiana Revised Statutes that pertain to TRSL.

Employers should keep the following responsibilities in mind when enrolling and reporting TRSL members:

1. You are responsible for making a report to TRSL when you hire an eligible employee.
2. You are responsible for reporting the termination of an employee's eligibility for membership. The following pages explain the membership rules that currently apply. Please review these pages regarding a termination you are reporting.
3. You are responsible for reporting the termination of an employee's eligibility for membership. The following pages explain the membership rules that currently apply. Please review these pages regarding a termination you are reporting.
4. You are responsible for reporting the termination of an employee's eligibility for membership. The following pages explain the membership rules that currently apply. Please review these pages regarding a termination you are reporting.
5. All employers are responsible for reporting eligible members and retirees returning to work from the first day of hire.

**REQUIRED FORMS**

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

1
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2.0 - TRSL Membership

# TRSL membership eligibility (Non-retirees)

## Eligible positions per definition of “Teacher” – R.S. 11:701(35)

All K-12 direct employees, excluding school bus positions, school custodians/janitors, and school maintenance employees

Visa holders other than F-series or J-series

- *Exception: J-1 visa holders are TRSL eligible*

### Employment status:

Work **more** than 20 hours per week (employees who work 20 hours or **less** are considered part-time) in a position that is **not** seasonal or temporary

- **Seasonal:** An employee who works on a full-time basis less than five months in a year
- **Temporary:** Any employee performing services under a **contractual arrangement** with the employer of **two years or less** in duration

# Membership Eligibility - SPECIAL CONDITIONS

## Part-time, seasonal, or temporary employment (cont'd) (Non-retirees)

Generally, employees who are part-time, seasonal, or temporary are not eligible for TRSL membership. However, there are exceptions that require mandatory enrollment & reporting:

### Five (5) year rule {Eff. 7/1/2003}

Five or more years of eligibility service credit

- Applies **ONLY** to members in PreK-12 “**classroom teacher**” who are paid with W-2 earnings
- Can work 20 hours or less per week

### Ten (10) year rule

Ten or more years of eligibility service credit

- Applies to positions other than “classroom teacher”
- W-2 employees only
- Can work 20 hours or less per week

# Membership Eligibility - SPECIAL CONDITIONS

## Part-time, seasonal, or temporary employment (cont'd) (Non-retirees)

Generally, employees who are part-time, seasonal, or temporary are not eligible for TRSL membership. However, there are exceptions that require mandatory enrollment & reporting:

### Secondary employment

Has **primary employment** at another TRSL-reporting agency, while also working part-time, seasonal, or temporary in a TRSL-eligible position at your agency

- ✓ W-2 earnings
- ✓ Form 1099 payments – *certain criteria*

### ORP participants in TRSL positions

ORP participants are 100% vested, continued participation is mandatory even if future employment in a TRSL eligible position is part-time, seasonal, or temporary.

- ✓ W2 earnings
- ✓ Form 1099 payments – *if secondary employment rule applies*

# Membership Eligibility - SPECIAL CONDITIONS

## Form 1099 payments – certain criteria (Non-Retirees)

- W-2 covered employee at another TRSL-eligible employer that meets Primary Employment criteria
- Concurrently working part-time/seasonal/temporary at another TRSL-covered employer in a TRSL-covered position and receives **Form 1099 payments** at the secondary agency

---

Enroll under “Secondary” employer type if any of the following occur:

- The individual 1099 contract is for **more than \$1,000**
- The cumulative amount of 1099 payments issued by a single employer to the employee **exceeds \$15,000 in a fiscal year**, then all payments **in excess of \$15,000** are considered earnable compensation

- *Do not report 1099 earnings ONLY for TRSL non-retirees.*
- *Non-retiree must be a current W-2 employee who meets Primary Employment criteria at another TRSL-eligible employer.*
- *1099 limitations do not apply to TRSL RTW retirees*

# Check employee's status

Prior to enrollment of an employee who will be temporary, seasonal, or part-time (working 20 hours or less per week), use *Member Summary* screen to check employee's TRSL membership status and number of years of service credit for eligibility

**Query Record**

SSN:

Select Clear

**1. Enter Employee SSN under Query Record**

**2. Click on Member Summary under Members Menu**

**Member Summary**

Address Date: 08/11/2009  
Address:

Birth Date:      Age:

**Status Information**

Sys	Seq	Status	Code	Date	DROP Record
4		ACTIVE	(A)	08/25/2008	

**TRSL Regular Plan Information**

Date of Service Accrual: 08/25/2008      Average Comp: \$1,649.94

Switch-Over Date:

Social Security Eligibility Date:      Original Retirement Plan

Service Credit for Benefit Computation		Member Contributions	
Regular Service	10.93	Tax-Sheltered Regular Savings	14,524.25
		Regular Salary Report as of 10/2019	374.28
Estimate as of 06/30/2019	10.93	Total Contributions	14,898.53

Service credit for eligibility as of 06/30/2019: 10.93

**Members**      **Employers**

Member Summary

Account History

# Enrollments process

## Documents to include in hiring packet

- 1. Enrollment Application/Employment Notification (Form 2) - optional**
  - Do not submit to TRSL. Use to process online enrollment.
- 2. Forfeiture of Retirement Benefits/Attestation of Understanding (Form 2FRB)**
  - Do not submit to TRSL. TRSL will request if needed.
- 3. Statement Concerning Your Employment in a Job Not Covered by Social Security (Form 2SS)**
  - Submit a copy of the form to TRSL; employer retains the original
- 4. Beneficiary Designation for Non-Retired Members (Form 3)**
  - Submit original to TRSL timely
  - Employee/member responsibility to submit form

# Form 2: Enrollment Application/Enrollment Notification - Optional

Use information provided in Sections 1 – 3 to complete online enrollment process

**NOTE:** Always double-check employee's SSN entered on Form 2 matches the number on the employee's Social Security card

**Do not** send Form 2 to TRSL!\*\*

- Keep original signed form in employees' personnel records

**\*\*Exception: Only send completed Form 2 to TRSL if unable to enroll online**

TRSL Teachers' Retirement System of Louisiana		Enrollment Application/Enrollment Notification (Form 2)		00-2 rev. 03/22
<b>HOW TO SUBMIT:</b>	<b>DROP OFF or MAIL IN</b> 8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	<b>EMAIL</b> web.master@trsl.org	<b>FAX</b> (225) 925-4779	
<p>If unable to enroll online, please print in ink or type all entries except signatures. For assistance on TRSL eligibility requirements, please refer to Index 2.0 of the Employer Procedures Manual.</p>				
<b>Section 1 — Member information (to be completed by applicant)</b>				
Name: Last, first, MI, suffix (jr., III, etc.)		Street address / PO box		City, state, zip
Daytime telephone (include area code)		Alternate telephone (include area code)	Date of birth (mm/dd/yyyy)	
Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No		If not, what type of visa do you possess?		Primary email address
Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female		Social Security number (Attach copy of card)		
<b>Section 2 — Previous employment (to be completed by applicant)</b>				
Have you ever contributed to a Louisiana public retirement system? <input type="checkbox"/> Yes <input type="checkbox"/> No Name of system _____				
Did you withdraw your contributions when you left previous employment? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Please indicate the position(s) you previously held:				
<input type="checkbox"/> Teacher, professor, instructor	From _____ to _____	Years employed _____ Employer _____		
<input type="checkbox"/> Custodian, school bus driver	From _____ to _____			
<input type="checkbox"/> School food service worker	From _____ to _____			
If you withdrew retirement contributions before 1978, provide TRSL membership number if known: _____				
If you contributed to another Louisiana public retirement system and you are interested in combining all of your service into TRSL, please complete Form 8 to establish a reciprocal recognition agreement or Form 6A for an actuarial transfer of service credit. These forms are available on our website at <a href="http://www.trsl.org">www.trsl.org</a> .				
Applicant's signature (DO NOT PRINT OR TYPE)				Date signed (mm/dd/yyyy)
<b>Section 3 — Employer information (to be completed by employer)</b>				
Name of employer		TRSL agency number (#####)		
Name of school		Title of position		
Employment status: <input type="checkbox"/> Full time <input type="checkbox"/> Part time <input type="checkbox"/> Unclassified (if applicable)		Full-time equals _____ hours per day		
Annual full-time earnings \$ _____		This employee will work _____ hours per week		
Applicant is being enrolled in:		Basis of employment		
<input type="checkbox"/> Regular Plan	<input type="checkbox"/> Plan B	<input type="checkbox"/> 9 months	<input type="checkbox"/> 10 months	<input type="checkbox"/> 11 months <input type="checkbox"/> 12 months
Check the appropriate box for each statement below:				
<input type="checkbox"/> YES <input type="checkbox"/> NO The applicant's first employment (making him/her eligible for membership in a Louisiana public retirement system) began on or after January 1, 2013.				
<input type="checkbox"/> YES <input type="checkbox"/> NO The applicant was employed in a position eligible for membership in a Louisiana public retirement system prior to January 1, 2013, but he/she terminated service prior to January 1, 2013. Through re-employment on or after January 1, 2013, the applicant is again eligible for membership in a Louisiana public retirement system.				
<input type="checkbox"/> YES <input type="checkbox"/> NO The applicant assumed an elective office on or after January 1, 2013, and by virtue of that service or previous public service, he/she is eligible for membership in a Louisiana public retirement system.				
** If the answer to any question in Section 3 is YES, you must complete Section 4 (Forfeiture of benefits) below. **				
<b>Section 4 — Forfeiture of benefits / Employee attestation (to be completed by employer) - Check the appropriate box below.</b>				
<input type="checkbox"/> YES, employee has signed Form 2FRB		I hereby certify that this employee has received and executed TRSL's Forfeiture of Retirement Benefits - Attestation of Understanding (Form 2FRB), and that this form will be permanently maintained in the personnel records of this employer.		
<input type="checkbox"/> NO, employee has not yet signed Form 2FRB		State law requires that this employee receive and execute TRSL's Forfeiture of Retirement Benefits - Attestation of Understanding (Form 2FRB), i.e. RS-11293 (The enrollment of this employee cannot be completed until Form 2FRB is properly executed in compliance with state law.)		
Signature of employer's authorized representative (DO NOT PRINT OR TYPE)				Date signed (mm/dd/yyyy)
Name of authorized representative (Print or type)		Title		
PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASK-TRSL (1-877-275-8775) • <a href="http://www.trsl.org">www.trsl.org</a> • <a href="mailto:web.master@trsl.org">web.master@trsl.org</a>				



# Form 2SS: Statement Concerning Employment in a Job Not Covered by Social Security

Except for School Lunch Plan B, TRSL members do not pay into Social Security and are subject to the following:

- Government Pension Offset (GPO)
- Windfall Elimination Provision (WEP)

All new hires (except School Lunch - Plan B members) are required to complete and sign the Form 2SS

- Forward a copy of the completed form to TRSL; the employer retains the original

**Employee's Acknowledgment That Employment  
Is NOT Covered By Social Security (Form 2SS)**

00-2SS  
rev. 02/21

HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-4779

Employee name: Last, first, MI, suffix (jr., III, etc.)	Employee Social Security number (###-##-####)
Employer name	TRSL agency number (####)

When you retire or become disabled, you may receive a TRSL retirement benefit (TRSL pension) based on earnings from this job. However, your earnings from this job are not covered under Social Security. That means if you do receive a TRSL pension and you are also entitled to a benefit from Social Security based on either your own work or the work of your spouse or former spouse, receipt of your TRSL pension may cause the amount of the Social Security benefit you receive to be reduced. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be reduced.

- **Windfall Elimination Provision (WEP)** - The WEP is a modified benefit formula usually used to reduce your own Social Security benefit if you receive a TRSL pension. The WEP is used to calculate the reduction for a retirement or disability benefit you earned from Social Security. However, your Social Security benefit cannot be completely eliminated. The WEP becomes effective when you reach age 62 or acquire a disability.  
*EXAMPLE: If you are age 62 in 2020, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$480. This amount is updated annually. For additional information, please refer to the Social Security publication, "Windfall Elimination Provision."*
- **Government Pension Offset (GPO)** - Normally, when your spouse retires on Social Security, you are eligible for 50% of their benefit if you are at least age 62. However, if you are eligible for a TRSL pension, the GPO may apply. The GPO is used to calculate the reduction for a spouse's or widower's benefit. The GPO formula reduces your Social Security spouse's or widower's benefit by two-thirds of your TRSL benefit. In some cases this offset could entirely eliminate your spousal Social Security benefit.  
*EXAMPLE: If you receive a monthly TRSL pension of \$1,500 based on earnings that are not covered under Social Security, two-thirds of that amount (\$1,000) is used to offset your Social Security spouse or widower benefit. If you are eligible for a \$1,500 widower benefit, under GPO you will instead receive \$500 per month from Social Security. \$1,500 - \$1,000 = \$500. Even if your pension is high enough to totally offset your spouse or widower Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to the Social Security publication, "Government Pension Offset."*

**More information:** Social Security publications and additional information, including information about exceptions to each provision, are available at [www.socialsecurity.gov](http://www.socialsecurity.gov). You can also call toll free 1-800-772-1213, or, for the deaf or hard of hearing, call the TTY number 1-800-325-0778, or contact your local Social Security office.

**I certify that I have received TRSL Form 2SS (Form SSA-1945) that contains information about the possible effects of the Windfall Elimination Provision (WEP) and the Government Pension Offset (GPO) on my potential future Social Security benefits.**

Signature of employee (DO NOT PRINT OR TYPE)	Date signed (mm/dd/yyyy)
--	--------------------------

**ABOUT THIS FORM:** The Social Security Protection Act of 2004 requires state and local government employers to provide a statement to employees hired January 1, 2005, or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

TRSL Form 2SS (Form SSA-1945), **Statement Concerning Your Employment in a Job Not Covered By Social Security**, is the document that employers with TRSL-covered employees should use to meet the requirements of the law. The form explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision (WEP) can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset (GPO) can affect any possible Social Security benefit entitlement as a spouse or an ex-spouse.

**Employers must take the following actions:** 1) Give the statement to the employee before the start of employment; 2) Obtain the employee's signature on the form; and 3) Submit a copy of the signed form to TRSL. Copies of TRSL Form 2SS (Form SSA-1945), **Employee's Acknowledgment That Employment is Not Covered By Social Security**, are available online at [www.TRSL.org](http://www.TRSL.org).

A similar form is also available from the Social Security Administration Form SSA-1945. Copies of the SSA-1945 are available online at the Social Security website at [www.socialsecurity.gov/form1945SSA-1945.pdf](http://www.socialsecurity.gov/form1945SSA-1945.pdf) and information about the form is available at [www.socialsecurity.gov/form1945](http://www.socialsecurity.gov/form1945).

**Please use TRSL Form 2SS for all TRSL-covered employees. For additional information, refer to Index 2.0 of the Employer Procedures Manual.**

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# Form 3: Beneficiary Designation for Non-Retired Members

Employee's responsibility to complete the form with original signatures and submit to TRSL

- TRSL only recognizes the Form 3 on file at time of a non-retiree's death
- Forms submitted after a member's death are not accepted



**Beneficiary Designation for Non-Retired Members**  
 (Form 3)

01-3  
rev. 12/20

**HOW TO SUBMIT:**  
DROP OFF or MAIL  
8401 United Pass Blvd, Ste 300  
Baton Rouge, LA 70809

**Submit ORIGINAL form ONLY.**  
No copies, faxes, or scans accepted.

Print in ink or type all entries except signatures. Incomplete or altered forms will be returned. The following beneficiary designation(s) will replace all previous choices. Designations of beneficiaries become effective when received in the TRSL office. Forms received by TRSL after the date of the member's death shall be null and void. This form is not to be used for retired members or members who have participated in DCR. Retirees who have returned to work should complete Form JC (Beneficiary Designation for Retire Return-to-Work Employee Contributions).

**Section 1 - Member Information**  

Name (Last, first, M., suffix (Jr., III, etc.))	Social Security number (999-99-9999)	Check here if multiple beneficiary forms submitted.
Street/PO box	LaPoste office/institution code	<input type="checkbox"/>
City, state, zip	E-mail address	

**Section 2 - Beneficiary designation**  

Please include ALL beneficiaries that you wish to designate. If percentages are not provided, any amounts payable will be divided equally among all beneficiaries. Primary and contingent beneficiaries must aggregate total 100%. The number of primary or contingent beneficiaries that you can name is not limited. If necessary, attach an additional form 3 and check the box in Section 1 for multiple beneficiary forms submitted. "Contingent" beneficiaries are eligible for payment only if all primary beneficiaries die before the member dies. A trust is not an acceptable designation; only human beings or succession can be named.

PRIMARY beneficiary's name <small>(Last, first, M.)</small>	Social Security number (999-99-9999)	Sex	Birth date <small>(month/year)</small>	Relation	Percentage <small>(not more than 100%)</small>
1.		<input type="checkbox"/> M <input type="checkbox"/> F			___ %
2.		<input type="checkbox"/> M <input type="checkbox"/> F			___ %
3.		<input type="checkbox"/> M <input type="checkbox"/> F			___ %
4.		<input type="checkbox"/> M <input type="checkbox"/> F			___ %

CONTINGENT beneficiary's name <small>(Last, first, M.)</small>	Social Security number (999-99-9999)	Sex	Birth date <small>(month/year)</small>	Relation	Percentage <small>(not more than 100%)</small>
1.		<input type="checkbox"/> M <input type="checkbox"/> F			___ %
2.		<input type="checkbox"/> M <input type="checkbox"/> F			___ %
3.		<input type="checkbox"/> M <input type="checkbox"/> F			___ %

**Section 3 - Member signature**  

I hereby request that my beneficiary(ies) be designated as above. I understand that the beneficiary(ies) designated on this form will receive my contributions to the retirement system, unless I have qualifying children (spouse, children) entitled to a monthly survivor's benefit.

I hereby authorize TRSL to make payment to the beneficiary(ies) whom I have designated and agree, on behalf of myself and heirs and assigns, that payment and acceptance of any such refund to my designated beneficiary(ies), if any, or my estate shall discharge all obligations of TRSL on account of any creditable service rendered prior to payment of the refund and shall constitute a release of all accrued rights of every kind and nature against TRSL. I hereby direct that should I survive the aforementioned beneficiary(ies), the amount that would otherwise have been payable to the beneficiary(ies) shall be paid to my estate or to such other beneficiary(ies) as I shall designate with TRSL in accordance with the rules and regulations prescribed by the Board of Trustees.

Before these undersigned witnesses, I have signed my name this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Member's name (do not print or type) \_\_\_\_\_ Member's name is often seen and is not required.

**Section 4 - Witness signatures (Must be witnessed by persons other than beneficiaries.)**  

Signature of witness (do not print or type)	Print name of witness
Signature of witness (do not print or type)	Print name of witness
Signature of witness (do not print or type)	Print name of witness

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# Enrollment process

## Online enrollments in EMIS

### Enrollment deadlines from date of hire:

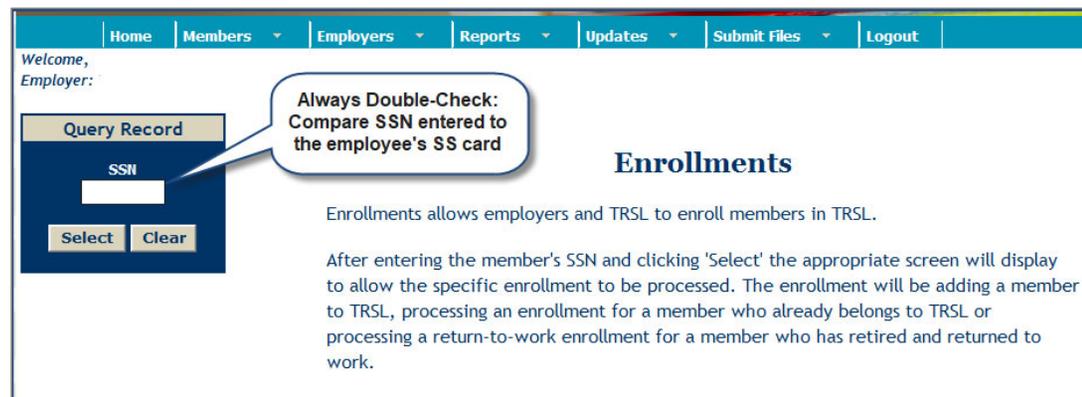
- 60 days for *active members*
- 30 days for *retirees*

When entering the employee's SSN into EMIS, ensure the SSN entered matches the number on the employee's Social Security card

**Tip: Do Not** enroll an employee using an invalid "dummy" SSN



A screenshot of a web application menu. The menu has two main sections: 'Updates' and 'Submit Files'. Under 'Updates', there are several options: 'Agency Certification (Form 11B)', 'Annual Leave Update', 'Contribution Correction', 'Enrollments', and 'Full-Time Only Corrections'. The 'Enrollments' option is circled in red.



A screenshot of the EMIS 'Enrollments' page. The page has a navigation bar with 'Home', 'Members', 'Employers', 'Reports', 'Updates', 'Submit Files', and 'Logout'. Below the navigation bar, there is a 'Query Record' section with an 'SSN' input field and 'Select' and 'Clear' buttons. A callout box points to the 'SSN' field with the text: 'Always Double-Check: Compare SSN entered to the employee's SS card'. To the right of the callout box, the heading 'Enrollments' is displayed. Below the heading, there is a paragraph of text: 'Enrollments allows employers and TRSL to enroll members in TRSL. After entering the member's SSN and clicking 'Select' the appropriate screen will display to allow the specific enrollment to be processed. The enrollment will be adding a member to TRSL, processing an enrollment for a member who already belongs to TRSL or processing a return-to-work enrollment for a member who has retired and returned to work.'

Must have Enrollments access right designated on Authorized Contacts (Form 1)

# Enrollments screen

Example entry screen if the employee has never contributed to TRSL before

## Tips:

- **Double-check SSN:** Compare SSN entered to employee's Social Security card
- **Do Not** enroll and term with the same date
- **Do Not** use an invalid "dummy" SSN when enrolling

If you enroll a member with any incorrect information, please contact your Retirement Benefits Analyst Liaison immediately to correct it before any further processing.

<b>Updates</b>	<b>Submit Files</b>
Agency Certification (Form 11B)	
Annual Leave Update	
Contribution Correction	
<b>Enrollments</b>	
Full-Time Only Corrections	

### Enrollments

**Instructions for Enrolling New Members:**

1. Complete all required fields and click 'Submit'.
2. NOTE: F visas are not eligible for membership with TRSL. J-1 visas are eligible as of 08/15/2009.
3. The street address should be on one line. However, if the entire address won't fit on one line because it contains an apartment, suite or building number, input the apartment, suite or building number on the Street Address line and the street address on the Address 2 line.
4. Punctuation, such as a period, comma, or semi-colon, is not allowed.

**Enter Enrollment Information Below**

System:	<input type="text" value="4"/>
Employer ID:	<input type="text"/>
Employer Type:	<input type="text" value="Primary"/>
<small><i>Primary - Employed on full-time or part-time basis. If part-time, member works everyday at partial pay.</i></small>	
<small><i>Secondary - Part-Time/Temporary employment. Member works full-time with another TRSL employer and will receive zero service credit.</i></small>	
First Name:	<input type="text"/>
Middle Initial:	<input type="text"/>
Last Name:	<input type="text"/>
Suffix:	<input type="text"/>
Date of Birth (mm/dd/yyyy):	<input type="text"/>
Enrollment Date (mm/dd/yyyy):	<input type="text"/>
Contract Months:	<input type="text" value="9"/>
Type:	<input type="text" value="Full Time"/>
Gender:	<input type="text" value="Male"/>
Address:	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
City:	<input type="text"/>
State:	<input type="text" value="LA"/>
Zip:	<input type="text"/>
Personal E-Mail Address (optional):	<input type="text"/>

# Online enrollment confirmation

Look for confirmation message to ensure successful online enrollment.

<b>Enrollments</b>			
<b>Enrollment processed successfully.</b>			
SSN: Name:		Date of Birth:	
<i>Status Information</i>			
System	Status	Status Code	Status Date
4	ACTIVE	(A )	01/23/2023

# Enrollments - SPECIAL CONDITIONS

## DROP member enrollments

When enrolling a new hire currently in TRSL's DROP, enrollments screen will display "DROP Member" message (example below). Continue online enrollment.

### Enrollments

**DROP Member - New Employment History will NOT be created unless the Enrollment Date is after the DROP End Date; otherwise this process will create notification of new employer only.**

SSN: \_\_\_\_\_ Date of Birth: \_\_\_\_\_  
Name: \_\_\_\_\_

**Instructions for Enrolling Existing Members:**  
1. Complete all required fields and click 'Submit'.

<i>Status Information</i>			
System	Status	Status Code	Status Date
4	DROP MBR	(ID)	05/02/2022

# Enrollments - SPECIAL CONDITIONS

## DROP member enrollments (cont'd)

Look for confirmation message to ensure successful online enrollment of DROP member.

### Enrollments

DROP member employment notification successful.  
NO RETIREMENT CONTRIBUTIONS ARE REQUIRED.  
DROP Member - New Employment History will NOT be  
created unless the Enrollment Date is after the DROP  
End Date; otherwise this process will create  
notification of new employer only.

*No retirement contributions required* - member's DROP participation continues if  
no break in service

# Enrollments - SPECIAL CONDITIONS

## Enrollment error – ORP status

EMIS online enrollment not allowed for employees in ORP (Optional Retirement Plan)

- Enroll with Form 16, *Application for Optional Retirement Plan or Change of Carrier*

The screenshot displays the TRSL website interface. At the top, the logo for TRSL Teachers' Retirement System of Louisiana is visible. Below the logo is a navigation menu with the following items: Home, Members (with a dropdown arrow), Employers (with a dropdown arrow), Reports (with a dropdown arrow), Updates (with a dropdown arrow), Submit Files (with a dropdown arrow), and Logout. The main content area shows a personalized greeting: "Welcome, Sharon! Employer:". On the left side, there is a "Query Record" section with a form for entering an SSN. The SSN field contains the number "10". Below the SSN field are two buttons: "Select" and "Clear". The "Select" button is highlighted with a red rectangular border. On the right side of the main content area, the text "Enrollments" is displayed in a large, bold, blue font, and below it, the message "ORP status exists." is shown in a yellow rectangular box with red text.

# Enrollments - SPECIAL CONDITIONS

## Unable to enroll online – general error message

1. Ensure the following data entered in Enrollments program is correct:
  - Social security number
  - Enrollment date (first day of work or first day of TRSL eligibility)
2. Re-try online enrollment if any of the above data previously entered incorrectly.
3. Contact TRSL's helpdesk at the email address provided if you receive the error message again.

### Enrollments

There was an error processing your request. Please try again later. If you continue to receive this message, contact [helpdesk@trsl.org](mailto:helpdesk@trsl.org) for assistance.

SSN:		Date of Birth:	
Name:			
<i>Status Information</i>			
System	Status	Status Code	Status Date
<i>Employment History</i>			
No Employment History Records Found			

# Enrollments - SPECIAL CONDITIONS

## Unable to enroll online – ‘member active in another system’ message

Affects members who change employers and employment from School Lunch Plan B (System code 3) to Regular Plan (System code 4) -- or vice versa

EMIS will not allow a new online enrollment with a different employer and different system code unless previous enrollment with other employer has termination date.

Enrollments  
Member is active in another system.

SSN \_\_\_\_\_ Date of Birth: \_\_\_\_\_  
Name \_\_\_\_\_

Instructions for Enrolling Existing Members:  
1. Complete all required fields and click 'Submit'.

Status Information			
System	Status	Status Code	Status Date
3	ACTIVE	(A)	08/05/2019

Employment History

Employer ID	Employer Name	System	Start Date	End Date	RTW Type
00	SC BD	3	08/05/2019	99/99/9999	

Enter Enrollment Information Below

System: 4 ▼  
Employer ID: \_\_\_\_\_  
Employer Type: Primary ▼



**CONTENTS**

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**Contributions and reporting**

As a participating TRSL reporting agency, accurate and timely contribution reporting and payments is an important part of your TRSL reporting duties.

This index provides information and instructions for TRSL reporting agencies to accomplish the following:

- withhold employee and employer contributions on all TRSL-eligible earnable compensation
- prepare and submit accurate and timely contribution reports
- remit contributions promptly and review employer account activity to ensure accurate credits, payments, and adjustments for your agency's accounts
- identify and correct any previously reported contributions for current year and prior years requiring correction
- provide information for TRSL-covered employees who have been terminated and are eligible to contribute to TRSL

**Contributions**

Louisiana law mandates that participating employers and covered employees contribute to TRSL. These contributions and investment earnings fund benefits paid out to TRSL members and their beneficiaries. Contributions are calculated based on a member's gross earnable compensation.

...ts from TRSL-  
to as actual.  
...tions to TRSL each  
transmittal report

...S. 11:62 (11) for

the three retirement plans administered by TRSL.

Current member contribution rates	
School Lunch Plan A	9.1% (System Code 2)
School Lunch Plan B	5.0% (System Code 3)
Regular Plan	8.0% (System Code 4)

[Reporting corrections](#)

- [Contributions corrections](#)
- [Prior year salary corrections](#)
- [Rollover earnings](#)
- [Sheltered/unsheltered contributions](#)
- [Terminations](#)
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# Index 4.0: Contribution Reporting & Corrections

Provides information on salary and contribution reporting, including instructions for identifying and correcting reported contributions for current and prior years

# Employer contribution rates (FY 2024-25)

Once your contribution report has been posted with salaries reported, TRSL will calculate the employer contribution amount.

TRSL sub-plan	Employee normal cost	EMPLOYER RATE				
		Normal cost	Admin expense rate	AFC Rate**	Shared UAL	Total employer contribution
K-12 Regular*	8.0%	3.73%	0.38%	1.50%	15.90%	<b>21.51%</b>
Plan A	9.1%					
Plan B	5.0%					
Higher Ed Regular	8.0%	3.10%	0.38%	1.50%	15.90%	<b>20.88%</b>

*\*Includes university laboratory schools; \*\* Effective FY 2024-25, used to directly pay for PBLs (permanent benefit increases) for TRSL retirees & benefit recipients*

# Earnable compensation

Compensation (wages, salary, and other payments) earned by the member during the full normal working time in a position that is TRSL-eligible

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All earnable compensation is reported as “**Actual Earnings**”

- Member and employer contributions must be made on all earnable compensation
- Report contributions in the fiscal year earned (July 1 through June 30)
- Contribution reports and payments are due by the 15th of each month
- Payments made after close of fiscal year should be moved to the correct fiscal year

# Types of contributions

This is not an exhaustive list. Contact your Retirement Analyst Liaison for assistance.

<b>Tax sheltered</b>	<b>Tax unsheltered</b>
<ul style="list-style-type: none"><li>• Active members only</li><li>• Includes paid sabbatical or extended sick leave</li><li>• Employees on workers' compensation and using their sick leave</li></ul>	<ul style="list-style-type: none"><li>• Employees on workers' compensation (contributions via third-party payments)</li><li>• USERRA payments</li><li>• TRSL retirees who returned to work in a TRSL-eligible position and are classified as "retired teachers" or enrolled under RTW Option 1 or RTW Option 2.</li><li>• Employer contributions</li></ul>

# Full-time earnings

**Definition** (for monthly salary reporting):

- Compensation the employee would have been paid had she/he worked full-time in a TRSL-eligible position **for the entire month**

---

## **Must be equal to or greater than actual earnings**

- Can never be less than actual earnings
- **Do Not** reduce because the employee is docked or on leave without pay (LWOP)

For part-time employees eligible to contribute to TRSL, the amount should reflect the compensation that the member would have earned if he worked full-time for the entire month

# Identifying Errors from Monthly Salary/Contribution Reports

Two reports available:

- **Contribution Exceptions**
- **Salary Rejections**

Both reports should be reviewed and corrected/reconciled each month to ensure accurate and timely membership and salary/contribution reporting.

Contact your assigned Retirement Benefits Analyst Liaison for assistance with these reports.

*You may be contacted by an Employer Services Department staff member who is not your assigned liaison on [www.TRSL.org](http://www.TRSL.org)*

# Contribution Exceptions Report

Identifies reporting and enrollment errors

Should be reviewed, cleared, or reconciled each month

Retrieve from the Employer Contribution Charges screen under the Employers menu in EMIS

- Available for each applicable retirement plan (System 4, 3, 2)
- Two ways to retrieve report



Query Record		Employer Contribution Charges					
System 4		TRSL - REGULAR		Employer: SB			
Fiscal Year 2024		Fiscal Year: Current Fiscal Yr		Show Rejections			
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer	
JUL	<b>Error</b>						
	Transmittal	149,081.67	11,156.39	770.12	165,116.42		
	Rejections	1,509.50	120.76	0.00	1,509.50		
	CCRs	0.00	0.00	0.00	0.00		35,564.89
	Posted	147,572.17	11,035.63	770.12	163,606.92		
AUG	<b>Error</b>						
	Transmittal	397,220.15	29,619.39	2,158.16	397,220.15		
	Rejections	8,300.78	664.06	0.00	8,300.78		
	CCRs	0.00	0.00	0.00	0.00		93,729.57
	Posted	388,919.37	28,955.33	2,158.16	388,919.37		
SEP	<b>Error</b>						
	Transmittal	668,776.54	48,442.09	4,602.67	672,039.91		
	Rejections	0.00	0.00	0.00	0.00		
	CCRs	0.00	0.01	0.00	0.00		161,175.15
	Posted	668,776.54	48,442.10	4,602.67	672,039.91		
OCT	<b>Error</b>						
	Transmittal	547,756.11	38,689.87	4,143.05	550,404.76		
	Rejections	0.00	0.00	0.00	0.00		
	CCRs	0.00	0.01	0.00	0.00		132,009.22
	Posted	547,756.11	38,689.88	4,143.05	550,404.76		
TOTAL	<b>Report</b>						
	Transmittal	1,762,834.47	127,907.74	11,674.00	1,784,781.24		
	Rejections	9,810.28	784.82	0.00	9,810.28		
	CCRs	0.00	0.02	0.00	0.00		422,478.83
	Posted	1,753,024.19	127,122.94	11,674.00	1,774,970.96		

# Retrieving the Contribution Exception Report

## Default SSN Sort

Click on the last **Error** message on the screen

- Pulls cumulative report sorted by SSN
- Leading zeros in SSNs will not appear

Employer Contribution Charges						
TRSL - REGULAR		Employer:		SC BD		
Fiscal Year:		Show Rejections				
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL	<a href="#">Report</a>					
	<i>Transmittal</i>	1,237,676.57	97,043.49	19.20	1,240,912.51	
	<i>Rejections</i>	7,756.68	620.53	0.00	7,756.68	
	<i>CCRs</i>	-5,151.96	-412.16	0.00	-2,697.32	303,742.45
	<i>Posted</i>	1,224,767.93	96,010.80	19.20	1,230,458.51	
AUG	<b>Error</b>					
	<i>Transmittal</i>	1,648,844.21	130,503.92	132.20	1,649,635.35	
	<i>Rejections</i>	8,011.25	607.30	33.60	8,011.25	
	<i>CCRs</i>	-4,902.04	-392.16	0.00	-4,902.04	405,710.87
	<i>Posted</i>	1,635,930.92	129,504.46	98.60	1,636,722.06	
SEP	<b>Error</b>					
	<i>Transmittal</i>	7,348,769.65	581,962.39	4,669.27	7,354,294.04	
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	-134.48	-25.22	14.46	14,464.76	1,822,461.52
	<i>Posted</i>	7,348,635.17	581,937.17	4,683.73	7,368,758.80	
OCT	<b>Error</b>					
	<i>Transmittal</i>	10,228,711.78	811,716.36	4,157.77	10,236,007.93	
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	-11,015.23	-881.22	0.00	2,249.33	2,533,988.74
	<i>Posted</i>	10,217,696.55	810,835.14	4,157.77	10,238,257.26	

# Retrieving the Contribution Exception Report

## Customized Report

From “Query Record” section of the Employer Contribution Charges screen, choose Report Type & Sort Selection, then click “Generate Report”

Home Members Employers Reports Updates Logout

Welcome, Sharon!  
Employer: TRSL

**Query Record**

System

Fiscal Year: 2023

Select Clear

**NEW! Custom Report Help**

Report Type: Complete Report

Sort Selection: Social Security Number

Generate Report

### Employer Contribution Charges

TRSL - REGULAR      Employer: SC BD  
Fiscal Year: 2023      Show Rejections

Month		Earnings	Sheltered	Unsheltered	Full-
JUL <b>Report</b>	Transmittal	1,237,676.57	97,043.49	19.20	1,24
	Rejections	7,756.68	620.53	0.00	
	CCRs	-5,151.96	-412.16	0.00	
	Posted	1,224,767.93	96,010.80	19.20	1,23
AUG <b>Error</b>	Transmittal	1,648,844.21	130,503.92	132.20	1,64
	Rejections	8,011.25	607.30	33.60	
	CCRs	-4,902.04	-392.16	0.00	
	Posted	1,635,930.92	129,504.46	98.60	1,63
SEP <b>Error</b>	Transmittal	7,348,769.65	581,962.39	4,669.27	7,35
	Rejections	0.00	0.00	0.00	
	CCRs	-134.48	-25.22	14.46	1
	Posted	7,348,635.17	581,937.17	4,683.73	7,36

**Recommend Report Type: Complete Report**

**Report Type**

- Complete Report
- Active Status
- Retiree Status
- Unknown Name
- Enrolled Not Reported
- Reported Not Enrolled

**Sort Selection**

- Social Security Number
- Alphabetically
- Exception Message

# Contribution Exception Report

Layout:

- Sort & filter info
- Number of exception records

Leading zeros in SSNs will not appear

Date: 12/29/2023		Teachers' Retirement System of Louisiana - Regular Plan						Page 2 of 2	
Time: 8:44:56AM		Contribution Exception Report						By: Sharonl	
Sorted By: Social Security Number		For Fiscal Year 2023-2024						Exceptions Found: 16	
Filtered By: No Filter		Employer:							
Start Date	Term Date	Status	Status Date	Reporting Period	Contrib Type	Actual Earnings	Contribs	Full-Time Earnings	Exception Message
07/27/2023		<b>M</b> ACTIV-DROP	07/27/2023	08/2023	Sheltered	2,988.42	454.14	2,988.42	Contribution unreasonable.
08/15/2023		<b>S</b> ACTIVE	03/02/2021	09/2023	Unsheltered	807.50	64.60	807.50	Contribution type invalid.
10/27/2021		<b>AS</b> RTW337 EL	10/27/2021	11/2023					RTW member Enrolled not reported.
08/04/2022		<b>CA</b> RTW337 ACT	10/04/2021	07/2023					RTW member Enrolled not reported.
08/07/2003	08/03/2023	<b>B</b> EST RETIRE	08/04/2023	08/2023					Enrolled not reported.

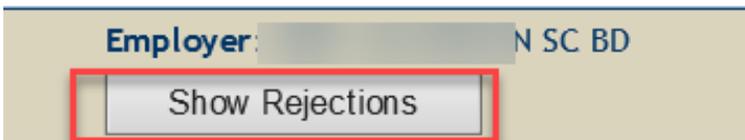
**Tip:** Exception records will delete from report upon each online correction/update

# Retrieving salary rejections

Review Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for each applicable retirement plan (System 4, 3, 2).

Click on **“Show Rejections”** button near top of screen.

- Screen will update and display rejected records at bottom of screen in calendar month order.



The screenshot shows the TRSL Teachers' Retirement System of Louisiana interface. The 'Employers' menu is highlighted, and the 'Employer Contribution Charges' link is selected. Below this, the 'Employer Contribution Charges' screen is displayed for 'TRSL - REGULAR' and 'Fiscal Year: 2023'. A red box highlights the 'Show Rejections' button. Below this, the 'Salary Rejections' table is shown, with a red box highlighting the 'Error Message' column.

Month	Report	Transmittal	Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL			1,237,676.57	97,043.49	19.20	1,240,912.51	
		Rejections	7,756.68	620.53	0.00	7,756.68	
		CCRs	-5,151.96	-412.16	0.00	-2,697.32	303,742.45
		Posted	1,224,767.93	96,010.80	19.20	1,230,458.51	

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message	
07/2022		1,583.17	126.65	0.00	1,583.17	PENDING RET/DROP/OPTS/DROP MBR	5,710.87
07/2022		150.00	12.00	0.00	150.00	PENDING RET/DROP/OPTS/DROP MBR	
07/2022		100.00	8.00	0.00	100.00	PERSON IN ESTIMATED STATUS	
07/2022		5,503.51	440.28	0.00	5,503.51	PERSON IN ESTIMATED STATUS	
07/2022		220.00	17.60	0.00	220.00	PENDING RET/DROP/OPTS/DROP MBR	
07/2022		200.00	16.00	0.00	200.00	PENDING RET/DROP/OPTS/DROP MBR	
		<b>TOTAL:</b>	<b>7,756.68</b>	<b>620.53</b>	<b>0.00</b>	<b>7,756.68</b>	
08/2022		446.25	35.70	0.00	446.25	PENDING RET/DROP/OPTS/DROP MBR	
08/2022		6,480.00	518.40	0.00	6,480.00	PENDING RET/DROP/OPTS/DROP MBR	
08/2022		350.00	28.00	0.00	350.00	PENDING RET/DROP/OPTS/DROP MBR	

# Salary rejections

Rejections remain on the report and do not fall off, even after correction.

<i>Salary Rejections</i>						
Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
08/2023		300.00	24.00	0.00	300.00	ORP MEMBER
	<b>TOTAL:</b>	<b>300.00</b>	<b>24.00</b>	<b>0.00</b>	<b>300.00</b>	
09/2023		4,151.08	332.09	0.00	4,151.08	ORP MEMBER
09/2023		6,856.59	548.53	0.00	6,856.59	PERSON IN ESTIMATED STATUS
09/2023		688.01	55.04	0.00	688.01	PERSON IN ESTIMATED STATUS
	<b>TOTAL:</b>	<b>11,695.68</b>	<b>935.66</b>	<b>0.00</b>	<b>11,695.68</b>	
10/2023		1,244.88	99.59	0.00	5,925.75	PENDING RET/DROP/OPT5/DROP MBR
10/2023		5,151.08	412.09	0.00	5,151.08	ORP MEMBER
10/2023		1,000.00	80.00	0.00	1,000.00	PENDING RET/DROP/OPT5/DROP MBR
	<b>TOTAL:</b>	<b>7,395.96</b>	<b>591.68</b>	<b>0.00</b>	<b>12,076.83</b>	
11/2023		6,824.50	67.16	0.00	6,824.50	PENDING RET/DROP/OPT5/DROP MBR
	<b>TOTAL:</b>	<b>6,824.50</b>	<b>67.16</b>	<b>0.00</b>	<b>6,824.50</b>	

# Salary rejections with \$0 earnings/contributions

Rejections with \$0 Actual Earnings, \$0 Contributions, and \$0 Full-time Earnings require no action!

Salary Rejections						
Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
	<b>TOTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
	<b>TOTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

# Clearing exceptions & rejections

## Online updates in EMIS

- Enrollments
- Terminations
- Contribution Correction (current fiscal year only)
- Prior Year Salary Correction (previous fiscal year)

Must have specific access rights designated on *Authorized Contacts* (Form 1)



# (Online) Contribution Corrections

Corrects salary reporting in the current fiscal year

- Add, edit/change, or delete monthly salary postings reported

<b>Contribution Correction</b>				
System: 4 SSN: Name:		Employer: Fiscal Year: <input type="text" value="Current Fiscal Year"/> Reporting Month/Year: 11/		
<b>Instructions for using Contribution Correction:</b>				
1. Click 'Edit' or 'Add' in the first column to open the line for editing.				
2. Enter the actual earnings and full-time earnings and click 'Replace' if replacing data that has been posted for the month. If only actual earnings OR full-time earnings is changing, enter the same amount for the field not changing and enter the new amount for the field that is changing.				
3. Enter the actual earnings and full-time earnings and click 'Add' or 'Add Zeros' if adding a posting for the month. Adding zeroes can only be done for July, August and June in which 0.00 should be entered for the actual earnings and full-time earnings. Full-time earnings are required for the rest of the months.				
4. Click 'Delete' or 'Delete Zeros' to delete the posting for the month.				
5. Click 'Cancel' to undo changes entered or to return to the initial display.				
6. Enter actual earnings and full-time earnings with the decimal. For example, to enter \$10 key in 10.00.				
7. Contribution Type "30" is for sheltered contributions and Contribution Type "10" is for unsheltered contributions.				
	Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type
<a href="#">Edit</a>	2736.00	2736.00	218.88	30
				<a href="#">Delete</a>

# Monthly Correction Journal Screen

Provides detailed list of all online contribution corrections made for any reporting period (MM/YYYY) of the fiscal year.

*May result in additional charges or credits to employer's account.*

Employers	Reports
Employer Contribution Accounts Receivable	
Employer Contribution Charges	
Employer Payments	
Employer Contacts	
Journal Entry	
ORP Contribution Charges	
Monthly Correction Journal	

Monthly Correction Journal								
For 10/ Year								
System: 4			Fiscal Year: :			Employer:		
SSN	Type	Oper	Earnings	Contributions	Fulltime	Adjusted Earnings	Adjusted Contributions	Adjusted Fulltime
30	R		14,071.72	1,125.74	14,071.72	5,517.41	441.40	5,517.41
Posted on 11/16/2023 by EMPR								
30	R		9,323.98	745.92	9,323.98	5,671.10	453.69	5,671.10
Posted on 11/16/2023 by EMPR								
30	R		10,923.98	873.92	10,923.98	4,496.99	359.76	4,496.99
Posted on 11/16/2023 by EMPR								
Unsheltered Regular Totals			0.00	0.00	0.00	0.00	0.00	0.00
Sheltered Regular Totals			34,319.68	2,745.58	34,319.68	15,685.50	1,254.85	15,685.50

# Tips for clearing exception report records

## Reported not enrolled

- Verify SSN on report is correct
- Is this a new hire or an employee who recently changed positions?
- Determine if employee (non-retiree) is eligible to contribute to TRSL

## Enrolled not reported

- Verify SSN on report is correct
- Did the employee recently resign?
- Determine if employee is on leave without pay for the MM/YYYY reporting period flagged
- Verify TRSL contributions were withheld from employee's paycheck

# Tips for clearing exception report records (cont.)

## Contribution type invalid

### Non-retiree reported as Unsheltered:

- Is the employee on workers' comp?
- Is the employee on military leave (USERRA)?
- If *Unsheltered* reported incorrectly, change to **Sheltered** in BOTH TRSL and your agency's own software and payroll reports.

### TRSL Retiree RTW reported as Sheltered:

- Change to **Unsheltered** in BOTH TRSL & your agency's own software and payroll reports

## RTW enrolled not reported

- Verify retiree is enrolled under correct RTW Group (2010 or 2020) and RTW Provision
- Did the retiree have any earnings for the MM/YYYY reporting period flagged?
- If the retiree has not worked for more than 3-4 months with your agency, consider processing termination date online.

# Terminations

Enter a termination date for employee who:

- Resigns
- Changes to a non-covered position at your agency
- Is approved for TRSL disability retirement
- Is a RTW retiree who has not worked for more than 3-4 months with your agency

- Update within 30 days of the member's last day of work (or last day of official leave)
- Termination dates do not have to be the same for TRSL and insurance coverage
- Use MM/DD/YYYY format

Reminder: **Do not** enroll and term with the same date

**Terminations**

SSN: \_\_\_\_\_ Employer: \_\_\_\_\_  
Name: \_\_\_\_\_

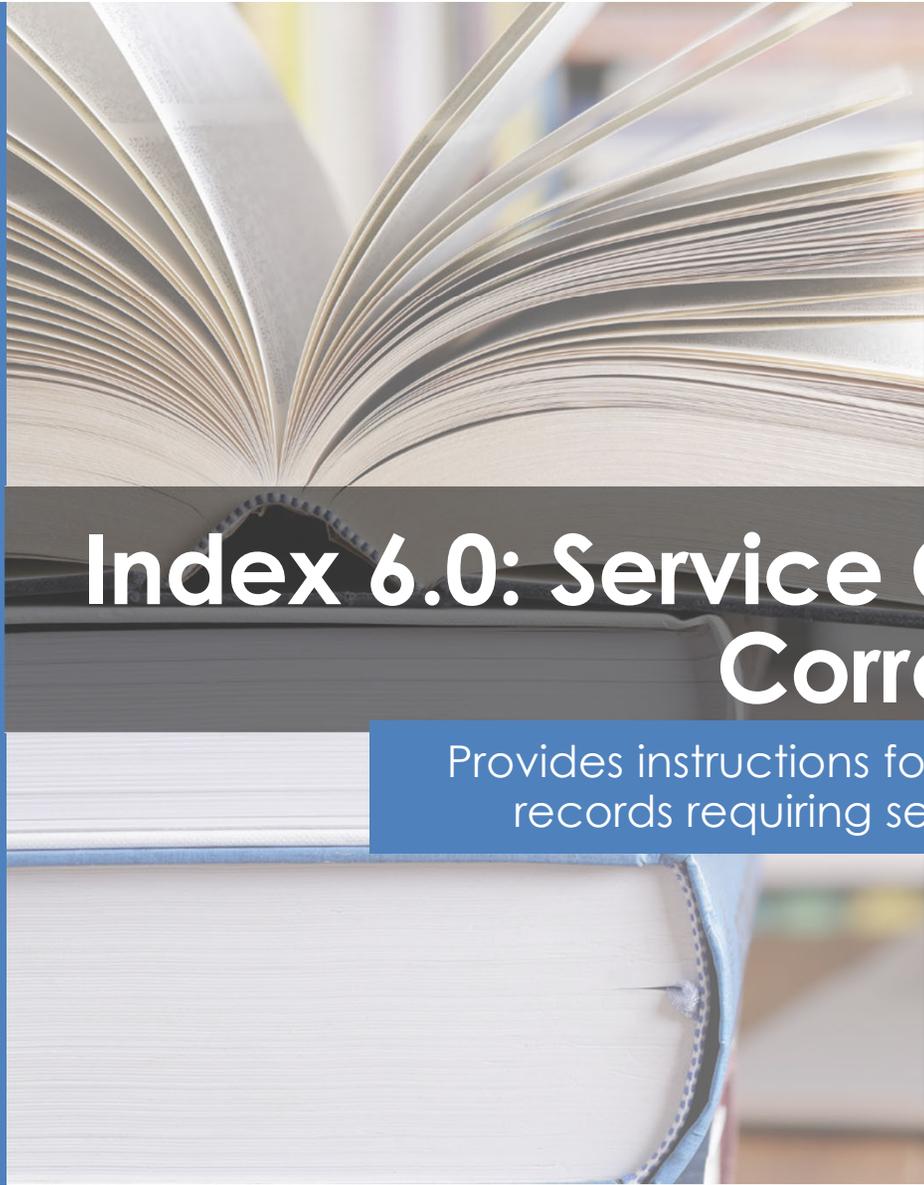
**Procedures for using Terminations:**

1. Click 'Edit' in the first column to open the line for editing.
2. Enter the termination date and select the months of contract and click 'Update'.
3. Click 'Cancel' to undo changes entered or to return to the initial display.

	System	Employment Date	Termination
<a href="#">Edit</a>	4	12/17/2001	

**Updates** ▼ **Submit Files**

- Agency Certification (Form 11B)
- Annual Leave Update
- Contribution Correction
- Enrollments
- Sick Leave Days Paid Update
- Sick Leave Add and/or Update
- Terminations**



CONTENTS

Related terms & definitions

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Full-time only corrections

Common errors to avoid

Actuarial cost for full-time only corrections

How to read account history

The information presented in this index describes the following:

- What is service credit?
- How to identify records requiring service credit certification
- How to certify service credit/certify questionable years

Related terms and definitions

Employers should be familiar with the following terms and definitions as it relates to TRSL service credit:

- **Actual earnings:** All earnings paid to a member meeting the definition of earnable compensation in accordance with [LSA-R.S. 11:701\(10\)](#). (See "Earnable compensation" section of [index 4.0](#) for more information and instructions.)
- **Full-time earnings:** The compensation that would be payable if the employee worked full-time for the entire reporting period plus extra earnings. For service credit certifications, the full-time earnings amount for the entire reporting period plus extra earnings should be the same as the full-time earnings amount for the entire reporting period plus extra earnings for any other TRSL-covered position.
- **Part-time for the purpose of earning service credit for eligibility purposes:** Employees are considered part-time for the purpose of earning service credit for eligibility purposes if they are scheduled to work what the employer considers a full normal work week but are scheduled to work less than a full normal day (100 percent effort). This definition of part-time service credit should not be confused with the definition of a part-time employee found in [index 1.0](#).

# Index 6.0: Service Credit Certifications / Corrections

Provides instructions for identifying and correcting records requiring service credit certification

- **Percent effort for all other positions:** The percentage of a full day an employee is scheduled to work. For example, if someone is scheduled to work 5 hours per day and 7 hours is considered a full day, then their percent effort is 71% (5 hours divided by 7 hours = 0.71)
- **Questionable year:** A fiscal year whose service credit requires certification.

# Terms/definitions

- **Questionable year:** A fiscal year record that meets one of TRSL's criteria to require service credit certification or correction
- **Actual earnings:** All earnings during a specified fiscal year earned by a member that meets the definition of earnable compensation
- **Full-time earnings:** Total compensation amount that would be payable if the employee worked full-time for the entire fiscal year in a TRSL-covered position plus any extra earnings
- **Service credit:** A measure of the number of years a member has worked and contributed to TRSL per the service credit formula

# Terms/definitions (cont'd)

## Service credit formula:

- $\text{Actual earnings} / \text{Full-time earnings} = \text{Service credit for benefit computation}$
- $\text{Service credit for benefit computation} / \% \text{ effort} = \text{Service credit for eligibility}$

## Percent (%) effort formula:

- $\# \text{ hours worked} / \# \text{ hours in a full workday}$

*Example:* Employee works 5 hours per day; normal full-time is 7 hours per day;  $5/7$  hours = 71% effort

# Retrieving Questionable Years Report

<b>Reports</b>	<b>Updates</b>	<b>Logo</b>
Active/Active DROP Member Service		
Agencies Without Charges		
Annual Leave		
Checklist Status		
Contribution Exception		
Employer Payments		
Employer Delinquent Contributions		
Employer Statements		
Enrolled Not Reported		
Ending DROP Participation		
Furloughed Employees Certification		
Insurance/Voluntary Deduction		
Members Eligible to Retire		
ORP Statements		
<b>Questionable Years</b>		
Questionable Year Statistics for All Fiscal Years		
Reporting Not Enrolled		
Sick Leave		
Sick Leave Errors		

<b>Query Record</b>	<h2>Questionable Years Report</h2> <p>The Questionable Years Report generates a list of members who have questionable years requiring certification. There are five options for creating reports and four different ways to sort the report.</p> <ul style="list-style-type: none"><li>• Option 1: Retirement Actions Pending - This report will list questionable years for which TRSL has requested certification via a Questionable Years Letter. This report will primarily consist of members presently going through the retirement process or approaching retirement eligibility.</li><li>• Option 2: All Outstanding Questionable Years - This report will list all outstanding questionable years for your agency. A Retirement Actions Pending section will be listed at the front of the report.</li><li>• Option 3: Fiscal Years Less Than/Equal to 3 Years Old - This report will list all outstanding questionable years less than or equal to three years old from the current fiscal year. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years less than or equal to 3 years old.</li><li>• Option 4: Fiscal Years Greater than 3 Years Old - This report will list all outstanding questionable years greater than three years old. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years greater than 3 years old.</li><li>• Option 5: By Fiscal Year - This report will list all outstanding questionable years for a range of fiscal years or a single fiscal year of your choosing.</li></ul>
<b>Employer ID</b> [ ]	
<b>Report Selection</b>	
<input type="radio"/> retirement actions pending	
<input type="radio"/> all outstanding questionable years	
<input type="radio"/> fiscal years less than/equal to 3 years old	
<input type="radio"/> fiscal years greater than 3 years old	
<input type="radio"/> by fiscal year	
<b>Sort Selection</b>	
<input type="text" value="SSN"/>	
<input type="text" value="fiscal year"/>	
<input type="text" value="member status"/>	
<input type="text" value="reason code"/>	

# Questionable Years Report

New records added after the close of each fiscal year (approx. August 1)

- Certify/correct each record within three years to avoid actuarial charges to your agency

Date: 8/5/2021 Time: 12:55:47PM		Teachers' Retirement System of Louisiana Questionable Years				Page 1 of 2 By: Sharonl				
This report contains all outstanding questionable years sorted by reason code.										
Current Count 17 as of 08/05/2021 Original Count 417				Employer: 96% Complete						
<b>Description of Reason</b>										
1 Annual salary is more than 5% decrease from previous year				<b>Note: Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actuarial cost in accordance with Louisiana Revised Statute 11.888 C.</b>						
2 1st year of employment for an employer / 1st year of employment after DROP										
3 Changed employer / Terminated during the fiscal year										
Please update/verify enrollment and/or termination date(s)										
4 Partial year of service credit not previously certified										
5 (P/T) Possible part-time employment (may receive additional eligibility credit)										
Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
	4		2021	ACTIV-DROP	07/01/2020		108,869.63	108,869.63	1.00	2
	4		2021	ACTIVE	04/27/2015		60,744.41	61,612.84	0.99	4
	4		2021	ACTIVE	10/09/2017		57,308.99	62,311.48	0.92	4
	4		2021	ACTIVE	10/05/2015		30,586.11	32,089.39	0.95	4
	4		2021	ACTIVE	07/11/2016		31,842.10	32,089.35	0.99	4
	4		2021	ACTIVE	01/14/2019		25,603.79	30,425.74	0.84	1,4
	4		2021	ACTIVE	03/12/2018		51,267.48	63,690.76	0.80	1,4
	4		2021	ACTIVE	05/20/2015		22,379.27	62,325.89	0.36	1,4
	4		2021	ACTIV-DROP	06/10/2021		288.48	288.48	0.01	2,4
	4		2021	ACTIVE	01/14/2019	10/18/2020	21,666.22	21,666.22	0.27	3,4
	4		2021	ACTIVE	07/01/2019	04/02/2021	23,974.24	24,432.81	0.80	3,4
	4		2021	ACTIVE	02/26/2018	08/27/2020	12,958.09	12,958.09	0.07	3,4

# How to certify questionable years

Three online processes:

- **Full-Time Only Corrections:** Use when incorrect full-time earnings reported or service credit is incorrect
- **Questionable Year Certification:** Use when service credit, actual earnings, and full-time earnings reported are correct and reasonable
- **Prior Year Salary Corrections:** Use when incorrect actual earnings reported



*Must have access rights designated on Authorized Contacts (Form 1)*

# Full-Time Only Corrections

Updates service credit

- Must provide correct Full-time Earnings amount
- Use Reason drop-down box or enter Comment

<b>Reason:</b>	Official Leave (Other than Sabbatical) Sabbatical at Reduced Pay Extra Earnings Workers' Compensation Summer School Earnings Full-Time Earnings Under/Over-stated Full-Time not previously reported 1st Year of Employment Last Year of Employment 1st Year of Employment After DROP Part-time Employee Substitute Earnings
<b>Comment:</b>	

### Full-Time Only Corrections

SSN: <input type="text"/>		Employer: <input type="text"/> BD	
Name: <input type="text"/>		Fiscal Year: 2017	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	8,056.35	644.51	8,056.35	0.37	QUESTIONABLE YEAR

**Instructions for using Full-Time Only Corrections:**

1. The information as reported to TRSL for the fiscal year is displayed above.
2. Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., PIP summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above his or her base pay defined as earnable compensation by LSA-R.S. 11:701(10)). **Full-time earnings for part-time employees is the same as full-time employees. Full-time earnings must be equal to or greater than actual earnings.**
3. If the fiscal year you are correcting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member's actual and full-time amounts are correct and are the same, you **MUST** enter the SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
4. If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time amount." This process will also mark the year with asteriks as CERTIFIED.
5. Select a reason for the correction.
6. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.
7. Click the 'Submit' button to submit the correction.
8. **NOTE: The correction of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.**

Full-Time Earnings:

Reason:

Comment:

# EXAMPLE: Full-Time Only Correction

Record appears on the [Questionable Years \(QY\)](#) report

EXAMPLE: New hire as of 10/01/2020

- [Ensure](#) Actual Earnings reported are correct
- Need correct [Full-time earnings \(FTE\)](#) to clear the questionable year record

## Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1<sup>st</sup> year of employment for an employer / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
<b>DOE JOHN</b>	4		2021	ACTIVE	10/01/2020		38,898.03	39,125.38	0.77	2,4

**Tip:** Never rely on Full-time earnings appearing on QY report or TRSL EMIS Screens. Always research correct FTE.

# EXAMPLE: Full-Time Only Correction

**Full-Time Only Corrections**

SSN: Name: System: 4		Employer: Fiscal Year: 2021				
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	38,898.03	3,111.82	39,125.38	0.77	QUESTIONABLE YEAR

**Instructions for using Full-Time Only Corrections:**

- The information as reported to TRSL for the fiscal year is displayed above.
- Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., PIP summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above his or her base pay defined as earnable compensation by LSA-R.S. 11:701(10)). **Full-time earnings for part-time employees is the same as full-time employees. Full-time earnings must be equal to or greater than actual earnings.**
- If the fiscal year you are correcting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member's actual and full-time amounts are correct and are the same, you MUST enter the SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
- If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time amount." This process will also mark the year with asteriks as CERTIFIED.
- Select a reason for the correction.
- A comment can be added for additional information needed to clarify the reason if the reason is not chosen in which case the comment is required.
- Click the 'Submit' button to submit the correction.
- NOTE: The correction of an authorized signer's personal TRSL member information must be done by another authorized signer at the agency.**

**Provide total salary employee would have made if he worked entire year as a full-time employee + any add'l pay (Stipends, tax supplement, etc.)**

Full-Time Earnings:

Reason:

Comment:

Use Reason drop-down field when possible.  
EXCEPTION: Use Comment field to note anything unusual (LWOP, dockages, incorr hire date etc.) or none of Reason drop-down choices apply

# Actuarial Cost for Full-Time Only Corrections

LSA-R.S. 11:888 and LSA-R.S. 11:158 allow for an actuarial cost to the employer on corrections for fiscal years greater than three (3) years old that result in an increase in service credit.

- Journal Entry invoice for total Full-Time Only Corrections charges calculated after end of each fiscal year.
- Full-Time Only Corrections actuarial costs for members with a **retirement application on file** (other than entering DROP) charged to employers' account shortly after finalizing members' retirement benefit.

The three-year timeline for certifying/correcting questionable years is calculated as follows:	
Current Fiscal Year:	FY 2024
Fiscal Year 1:	FY 2023
Fiscal Year 2:	FY 2022
Fiscal Year 3:	FY 2021
Older than three years:	FY 2020 & all fiscal years prior

# Questionable Year Certification

Does not update service credit; certifies reported data is correct as is

- Must select Reason from drop-down box or enter Comment
- **If applicable**, you must select “Part-time Employee” from the “Reason” drop-down list and enter the percent effort in the comment field for member to receive correct service credit for eligibility

### Questionable Year Certification

SSN: <input type="text"/>	Employer: <input type="text"/> A BD
Name: <input type="text"/>	Fiscal Year: 2016
System: 4	

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	55,468.24	4,437.44	55,468.24	1.00	QUESTIONABLE YEAR

**Instructions for using Questionable Year Certification:**

1. The information as reported to TRSL for the fiscal year is displayed above.
2. This certification will only update the record with asterisks to certify the data reported is correct. IT WILL NOT CHANGE SERVICE CREDIT. The FULL-TIME ONLY CORRECTIONS must be used if service credit should be updated.
3. Select a reason for the certification.
4. A comment can be added for additional information needed to clarify the certification. The comment is optional unless a reason is not chosen in which case the comment is required.
5. Click the 'Certify' button to submit the certification.
6. NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

Reason:

Comment:

<b>Reason:</b>	
<b>Comment:</b>	Previously reported information certified 1st year of employment after DROP 1st year of employment Last year of employment Official leave (other than sabbatical) Sabbatical at reduced pay Extra earnings Workers' compensation Summer school earnings Part-time employee Substitute earnings only

# EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

- **Example:** New hire as of 08/06/2020; need certification for 1st year of employment (FY 2021)
- Per employer's research, employee has worked the entire year and had no dockages or leave without pay (LWOP) during FY 2021; Both Actual Earnings and Full-time earnings previously reported are correct.

## Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1<sup>st</sup> year of employment for an employer / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
DOE JANE	4			ACTIVE	08/06/		58,406.14	58,406.14	1.00	2

# EXAMPLE: Questionable Year Certification

## Questionable Year Certification

SSN: Name: System: 4	Employer: Fiscal Year:
----------------------------	---------------------------

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	58,406.14	4,672.49	58,406.14	1.00	QUESTIONABLE YEAR

### Instructions for using Questionable Year Certification:

1. The information as reported to TRSL for the fiscal year is displayed above.
2. This certification will only update the record with asterisks to certify the data reported is correct. IT WILL NOT CHANGE SERVICE CREDIT. The FULL-TIME ONLY CORRECTIONS must be used if service credit should be updated.
3. Select a reason for the certification.
4. A comment can be added for additional information needed to clarify the certification. The comment is optional unless a reason is not chosen in which case the comment is required.
5. Click the 'Certify' button to submit the certification.
6. NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

Reason:

Comment:

Use Reason drop-down field when possible

**Certify**

# Prior Year Salary Corrections

Updates service credit

- Must enter both correct actual earnings and full-time earnings amounts
- Must use reason drop-down box and/or comment field for both Salary Correction Comment and Salary Correction Full-Time Comment
- If correction increases earnings/contributions and service credit and/or final average comp for fiscal years more than three (3) years old, **\$200 fee required**

Prior Year Salary Corrections						
SSN: Name:			Employer ID: SC BD Fiscal Year: 2017			
System: 4						
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	11,878.92	950.32	12,098.12	0.32	QUESTIONABLE YEAR

**Instructions for using Prior Year Salary Corrections:**

1. Enter the actual earnings and full-time earnings and click "Submit" if replacing Sheltered data that has been posted for the year.
2. Click "Delete Posting" to delete the Sheltered posting for the year.
3. Click "Add Unsheltered" to open the Unsheltered line for editing. Enter the combined full-time earnings on the Sheltered line.
4. If you do not want to change posted Sheltered values when adding Unsheltered, leave the Sheltered actual earnings box empty.

Sheltered:  Actual Earnings  Full-Time Earnings  Delete Posting

Add Unsheltered:

**Instructions for using 100% Switch:**

1. To execute a 100% contribution type switch from Sheltered to Unsheltered, click the "100% Switch" box only.

100% Switch

Salary Correction Comment	Salary Correction Full-Time
<b>Instructions for using Salary Comment:</b> 1. Select a reason for the correction. 2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required. Reason: <input type="text"/> Comment: <input type="text"/>	<b>Instructions for using Full-Time Comment:</b> 1. Required for Primary when the Full-Time is different. 2. Select a reason for the full-time change. 3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required. Reason: <input type="text"/> Comment: <input type="text"/>

# EXAMPLE: Prior Year Salary Correction

Must provide correct total Actual Earnings & Full-time Earnings earned for the specified fiscal year

### Prior Year Salary Corrections

SSN: _____		Employer ID: BD	
Name: R		Fiscal Year: 2017	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	11,878.92	950.32	12,098.12	0.32	QUESTIONABLE YEAR

**Instructions for using Prior Year Salary Corrections:**

1. Enter the actual earnings and full-time earnings and click "Submit" if replacing Sheltered data that has been posted for the year.
2. Click "Delete Posting" to delete the Sheltered posting for the year.
3. Click "Add Unsheltered" to open the Unsheltered line for editing. Enter the combined full-time earnings on the Sheltered line.
4. If you do not want to change posted Sheltered values when adding Unsheltered, leave the Sheltered actual earnings box empty.

Sheltered: Actual Earnings: 14678.92 Full-Time Earnings: 42750 Delete Posting:

Add Unsheltered:

**Instructions for using 100% Switch:**

1. To execute a 100% contribution type switch from Sheltered to Unsheltered, click the "100% Switch" box only.

100% Switch

Salary Correction Comment

**Instructions for using Salary Comment:**

1. Select a reason for the correction.
2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason: ▼

Comment: Nov sales tax not reported

Salary Correction Full-Time

**Instructions for using Full-Time Comment:**

1. Required for Primary when the Full-Time is different.
2. Select a reason for the full-time change.
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason: ▼

Comment: Worked 9/21/2016-1/2/2017; 9 Mon EE x

Submit

# EXAMPLE: Prior Year Salary Correction

Agency must complete both the Salary Correction Comment and Salary Correction Full-Time sections.

**Salary Correction Comment**

*Instructions for using Salary Comment:*

1. Select a reason for the correction.
2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment:

**Salary Correction Full-Time**

*Instructions for using Full-Time Comment:*

1. Required for Primary when the Full-Time is different.
2. Select a reason for the full-time change.
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment:

**Submit**

**Salary Correction Comment**

*Instructions for using Salary Comment:*

1. Select a reason for the correction.
2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment:

- Overstated Salaries/Contributions
- Understated Salaries/Contributions
- Audit Compliance
- Date of Retirement Changed
- Sheltered/Unsheltered switch

**Salary Correction Full-Time**

*Instructions for using Full-Time Comment:*

1. Required for Primary when the Full-Time is different.
2. Select a reason for the full-time change.
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment:

- 1st Year of Employment After DROP
- 1st Year of Employment
- Last Year of Employment
- Official Leave (Other than Sabbatical)
- Sabbatical at Reduced Pay
- Extra Earnings
- Workers' Compensation
- Summer School Earnings
- Full-Time Earnings Under/Over-stated
- Part-time Employee
- Substitute Earnings

# Actuarial Cost/Charges for Prior Year Salary Corrections

If prior year correction increases earnings/contributions **and** service credit and/or final average comp:

For fiscal years **three years old or less:**

- employer will be charged member & employer contributions + judicial interest rate.

For fiscal years **more than three (3) years old:**

- will result in actuarial purchase of service credit by the employer
  - **\$200 fee required**
  - Separate Journal Entry invoice for actuarial charge

The three-year timeline for Prior Year Corrections:	
Current Fiscal Year:	FY 2024
Fiscal Year 1:	FY 2023
Fiscal Year 2:	FY 2022
Fiscal Year 3:	FY 2021
Older than three years:	FY 2020 & all fiscal years prior

# Certifying Part-time Employment - SPECIAL CONDITIONS

## Typically requires a Full-time Only Correction

Applies to employees who work every day of a full normal week, but less than a full normal day

### 1. Verify part-time employee's enrollment eligibility

- Must work more than 20 hours per week OR
- Meets **Five (5) year rule** for service credit for eligibility **if part-time teacher** OR
- Meets **Ten (10) year rule** for service credit for eligibility **for all other part-time work** (para/aide, coach, cafeteria worker, school secretary, etc.)

### 2. Calculate Full-time Earnings amount

*Amount employee would earn if employed Full-time for the entire year + extra earnings*

- Part-time daily rate / # part-time hours worked per day = hourly rate
- Hourly rate x 7 hours per day = Full-time daily rate
- Full-time Daily rate x total contract days for a year = Full-time Earnings amount

# Certifying Part-time Employment (cont.) - SPECIAL CONDITIONS

3. **Reason field:** select "Part-time Employee"
4. **Enter comment:** provide % effort or hours worked/hours full day

## Reason field drop-down menu:

Official Leave (Other than Sabbatical)  
Sabbatical at Reduced Pay  
Extra Earnings  
Workers' Compensation  
Summer School Earnings  
Full-Time Earnings Under/Over-stated  
Full-Time not previously reported  
1st Year of Employment  
Last Year of Employment  
1st Year of Employment After DROP  
**Part-time Employee**  
Substitute Earnings

Full-time Only Corrections program

*Full-Time Earnings:*  **Enter Full-time Amount**

*Reason:*  

*Comment:*

**Submit**

# Certifying Part-time Employment in EMIS - SPECIAL CONDITIONS

## EXAMPLE: Part-time employment service credit certification

Employee worked 6 hours per day, every day for the entire school year. Full-time employment for the position is 7 hours per day.

### Full-Time Only Corrections

SSN: _____		Employer: 005		BD	
Name: \ A		Fiscal Year: 201.			
System: 4					

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary					

**Full-Time Earnings:**

**Reason:**

**Comment:**

**Instructions for use:**

- The information as reported is correct.
- Full-time earnings is for the entire working period. Full-time earnings is actually paid plus any allowances, coach or her base pay defined is the same as full-time.
- If the fiscal year you are reporting because the member's time earnings, which will override actual by full-time and update their fiscal year to 1.00.
- If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time process will also mark the year with asterisks as CERTIFIED.
- Select a reason for the correction.
- A comment can be added for additional information needed to clarify the correction. The comment reason is not chosen in which case the comment is required.
- Click the 'Submit' button to submit the correction.
- NOTE: The correction of an authorized signer's personal TRSL member account must be completed by an authorized signer at the agency.

Full-Time Earnings:

Reason:

Comment:

**Full-Time Earnings:**

**Reason:**

**Comment:**

Date	Indicator	Primary	00:	BD	Amount	TSREG	**	0.84	REGULAR	19,811.05	23,036.10
<b>PART-TIME EMPLOYEE 86% 179/179 DAYS</b>											
01/23/2019	By:	TRSL - Anthony Zeringue			1,526.05	TSREG		0.84	MA	19,075.04	22,762.88
176/179 DAYS											
01/18/2019	By:	ster			1,526.05	TSREG		0.98	FT	19,075.04	19,511.04
QUESTIONABLE YEAR											

# Certifying Substitute Employment - SPECIAL CONDITIONS

## Typically requires a Full-time Only Correction

### 1. Verify enrollment eligibility

- Meets **Five (5) year rule** for service credit for eligibility **if substitute teacher**  
OR
- Meets **Ten (10) year rule** for service credit for eligibility **for all other substitute work** (para/aide, coach, cafeteria worker, school secretary, etc.)

### 2. Calculate Full-time Earnings amount

- *Daily rate x total contract days for a year*
  - 9 month certified: daily rate x 182 days
  - 9 month support: daily rate x 180 days

Full-time Only Corrections program

Full-Time Earnings:  Enter Full-time Amount

Reason: Select "Substitute Earnings" from drop-down

Comment:  Enter Comment

# Certifying Substitute Employment (cont.) - SPECIAL CONDITIONS

3. **Reason field:** select "Substitute Earnings"
4. **Enter comment:** worked #days/days @ \$/day [*specify type of sub (teacher, para/aide, coach, cafeteria worker, school secretary, etc.)*]

**Reason field drop-down menu:**

- Official Leave (Other than Sabbatical)
- Sabbatical at Reduced Pay
- Extra Earnings
- Workers' Compensation
- Summer School Earnings
- Full-Time Earnings Under/Over-stated
- Full-Time not previously reported
- 1st Year of Employment
- Last Year of Employment
- 1st Year of Employment After DROP
- Part-time Employee
- Substitute Earnings**

Full-time Only Corrections program

Full-Time Earnings:  **Enter Full-time Amount**

Reason: **Select "Substitute Earnings" from drop-down** 

Comment: **Enter Comment**

**Submit**

# Certifying Substitute Employment in EMIS - SPECIAL CONDITIONS

## EXAMPLE 1: Substitute employment service credit certification

Employee worked one day as substitute teacher @ \$100 per day for the school year (9 month contract = 182 days/year)

### Full-Time Only Corrections

SSN: _____		Employer: 005		BD		
Name: \ A		Fiscal Year: 201				
System: 4						
Contribution Type	Employer Indicator	Actual Earnings	Contribution	Full Time	Service	Comment
Sheltered	Primary	19,81				

**Full-Time Earnings:** 18200

**Reason:** Substitute Earnings

**Comment:** 1/182 sub days @ \$100/day

**Instructions for using Full-Time Only Corrections**

- The information as reported is correct.
- Full-time earnings is the correct amount for the reporting period. Full-time earnings is the correct amount (actual earnings plus any additional allowances, coaching stipend, or her base pay defined as earnings) is the same as full-time earnings.
- If the fiscal year you are reporting is not the same as the member's actual and full-time amounts are correct and are the same, you MUST enter the SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
- If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time amount." This process will also mark the year with asterisks as CERTIFIED.

06/30/2020	007	Primary							
			8.00	TSREG	**	0.01	REGULAR	100.00	18,200.00
Substitute Earnings 1/182 sub days @ \$100/day									
05/13/2022	By:		8.00	TSREG		0.01	FT	100.00	100.00
QUESTIONABLE YEAR									

**Full-Time Earnings:** 18200

**Reason:**

**Comment:**

- Official Leave (Other than Sabbatical)
- Sabbatical at Reduced Pay
- Extra Earnings
- Workers' Compensation
- Summer School Earnings
- Full-Time Earnings Under/Over-stated
- Full-Time not previously reported
- 1st Year of Employment
- Last Year of Employment
- 1st Year of Employment After DROP
- Part-time Employee
- Substitute Earnings

# Certifying Substitute Employment in EMIS - SPECIAL CONDITIONS

## EXAMPLE 2: Substitute employment with different rates of pay - service credit certification

Employee worked ten days as substitute teacher @ \$100 per day + 15 days at \$150 per day during the same school year (9 month contract = 182 days/year)

Full-Time Earnings:

Reason:

Comment:

Full-Time Earnings:

Reason:

Comment:

### Full-Time Only Corrections

Correction has been processed.

SSN: Name: System: 4		Employer: Fiscal Year: 2022				
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary				0.07	QUESTIONABLE YEAR
Sheltered	Primary	3,250.00	260.00	23,653.57	0.14	Substitute Earnings 10 days @ \$100/dy + 15 days @ \$150/dy - sub teacher

# Retiree RTW Option 2 Supplemental Credit - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

EMIS displays separate account history lines for each RTW Provision during same fiscal year

- Retiree earns TRSL service credit only for RTW Option 2 enrollment (*under 2020 RTW Law*)

06/30/2023	024	Ret-to-Work	SC BD	973.89	USREG	0.00	12,173.60	12,173.60	0.00
No RTW Service credit									
06/30/2023	025	Ret-to-Work	SC BD	3,648.64	USREG	** 0.79 RTW SUPP	45,607.95	57,781.88	0.79
	per	9/28/23	Earned RTW Supp service credit						

# Retiree RTW Option 2 Supplemental Credit (cont.) - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

Determine amount earned during RTW Option 2 provision for fiscal year

- If Actual Earnings for RTW SUPP period reported are correct, use **Full-time Only Corrections** program to certify
- If Actual Earnings for RTW SUPP period reported are not correct, use **Prior Year Salary Corrections** program to certify/correct

06/30/2023	025	Ret-to-Work							
			3,648.64	USREG	**	0.79	RTW SUPP	45,607.95	

# Certifying Retiree RTW Option 2 Supplemental Credit - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

Using Full-time Only Corrections (FTC)

- If Actual Earnings for RTW SUPP period reported are correct

1. FTC program will display each RTW account history line from EMIS for Fiscal Year selected

- Program will highlight RTW Supp (aka RTW Option 2 Provision) line; indicates sequence to certify/update

Full-Time Only Corrections						
SSN: Name: System: 4			Employer: Fiscal Year: 2023			
Editing the yellow highlighted row ...						
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Unsheltered	Ret-to-Work	45,607.95	3,648.64	57,781.88	0.79	RTW Supp
Unsheltered	Ret-to-Work	12,173.60	973.89	12,173.60	0.00	



# Certifying Retiree RTW Option 2 Supplemental Credit (cont.)- SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

3. Skip Reason field
4. Enter comment: provide # days worked under RTW Option 2 provision

Full-time Only Corrections program

Full-Time Earnings:  **Enter Full-time Amount**

Reason:  **SKIP**

**Comment:**  **Enter Comment**

**Submit**

# Correcting Retiree RTW Option 2 Supplemental Credit - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

## Using Prior Year Salary Corrections (PYC)

- If Actual Earnings for RTW SUPP period reported is not correct

### 1. PYC program will require employer to select RTW account history line from EMIS for Fiscal Year entered

- Select RTW-ACT-RET (aka RTW Option 2 Provision) option {will display RTW enrollment dates}
- Click "Continue"

Prior Year Salary Corrections		
SSN:	Employer ID:	BD
Name:	Fiscal Year: 2023	
System: 4		
Do you want to correct:		
<input type="radio"/> RTW-FAC-EL, 01/18/2022 through 01/29/2022		
<input checked="" type="radio"/> RTW-ACT-RET, 01/18/2022 through 01/29/2022		
		<input type="button" value="Continue"/>

# Correcting Retiree RTW Option 2 Supplemental Credit (cont.) - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

## Using Prior Year Salary Corrections (PYC)

- If Actual Earnings for RTW SUPP period reported is not correct

## 2. Enter correct Actual Earnings amount on Unsheltered line

Amount earned during RTW Option 2 provision for fiscal year

Prior Year Salary Corrections						
SSN: Name: System: 4			Employer ID: Fiscal Year: 2023			
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Unsheltered	Ret-to-Work	45,607.95	3,648.64	57,781.88	0.79	:

**Instructions for using Prior Year Salary Corrections:**  
Instructions for using Prior Year Salary Corrections:  
1. Enter the actual earnings and full-time earnings and click "Submit" if replacing Return-To-Work data that has been posted for the year.  
2. Click "Delete Posting" to delete the Return-to-work posting for the year.

<b>Unsheltered:</b>	<b>Actual Earnings</b>	<b>Full-Time Earnings</b>	<b>Delete Posting</b>
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>

# Correcting Retiree RTW Option 2 Supplemental Credit (cont.) - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

## Using Prior Year Salary Corrections (PYC)

- If Actual Earnings for RTW SUPP period reported is not correct

### 3. Enter Full-time Earnings amount

*Amount retiree would earn if employed Full-time for the entire year + extra earnings*

Unsheltered:	Actual Earnings <input type="text"/>	Full-Time Earnings <input type="text"/>	Delete Posting <input type="checkbox"/>
--------------	---	--	--

# Correcting Retiree RTW Option 2 Supplemental Credit (cont.) - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

- 4. Salary Correction Comment section:** enter RTW Opt 2 earnings correction - on Comment field
- 5. Salary Correction Full-Time section :** provide # days worked under RTW Option 2 provision - on Comment field

Salary Correction Comment	Salary Correction Full-Time
<p><b>Instructions for using Salary Comment:</b></p> <ol style="list-style-type: none"><li>1. Select a reason for the correction.</li><li>2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.</li></ol> <p>Reason: <input type="text"/></p> <p>Comment: correct RTW Opt 2 earnings amt</p>	<p><b>Instructions for using Full-Time Comment:</b></p> <ol style="list-style-type: none"><li>1. Required for Primary when the Full-Time is different.</li><li>2. Select a reason for the full-time change.</li><li>3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.</li></ol> <p>Reason: <input type="text"/></p> <p>Comment: 142/182 dys @ \$304.34 + \$2391.67 supp</p>
<p><b>Submit</b></p>	



# Employer certifications: Retirement/DROP processing

The following data is needed for each TRSL-covered employee who applies for retirement or DROP:

- Certify all questionable years
- Certify sick leave days used for all fiscal years of employment and sick leave days paid at retirement
- Complete Agency Certification after termination date and after all earnings & contributions are reported to TRSL
- Complete Cap Exemption Letter (if applicable)

Updates	Submit Files	Log
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
ORP Salary Entry (up to 25 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Retiree Voluntary/Insurance Deduction		
Salary Contribution Entry (up to 25 employees only)		
Sick Leave Days Paid Update		
Sick Leave Add and/or Update		
Terminations		

*\*Must have access rights designated on Form 1 to submit information*

# Request letters

Identify member, date of retirement (or DROP begin date), and information TRSL still needs from the employer.

- **First Request** (sent on or near the member's retirement date)
- **Second Request** (sent approximately 45 days after the 1st Request)
- **Final Request** (Sent approximately 30 days after 2nd Request; employer has 15 calendar days to complete)

The image displays three overlapping letters from the Teachers' Retirement System of Louisiana (TRSL) to employers, detailing the information needed for a member's retirement or DROP. Each letter is dated and includes the member's name, school system, and contact information. The letters are: 1. **1st Request** (June 2, 2021): Requests sick leave information for fiscal year 2021 and agency certification for July 1 through the retirement date (05/22/2021). 2. **2nd Request** (July 6, 2021): Requests sick leave information for fiscal year 2020 and agency certification for July 1 through the retirement date (05/22/2021). 3. **Final Request** (August 16, 2021): Requests sick leave information for fiscal year 2020 and a report on sick leave for fiscal year 2020. It also includes a warning that if information is not received within 15 days, the file will be processed as is, and the employer may be charged with overpayment. Each letter concludes with contact information for the Retirement Department at TRSL.

# Agency Certification (Form 11B)

Certifies member's termination date and service credit for the current fiscal year

- Requested when a TRSL member retires or enters DROP
- Termination date\* = last day worked or last day of official leave
- Full-time earnings = amount the employee would have earned for working the entire year as a full-time employee

Available under Updates menu

- *Must have access rights designated on Authorized Contacts (Form 1)*

\*Effective date of retirement will be day after termination date OR date retirement/DROP application is received, whichever is later

**Updates**

- Agency Certification (Form 11B)
- Annual Leave Update
- Contribution Correction

8401 United Plaza Blvd, 5th 300 • Baton Rouge, LA 70809-7017  
P.O. Box 94123 • Baton Rouge, LA 70804-9123  
Telephone: 225-925-6446 • Fax: 225-925-6366  
www.trsl.org

**Agency Certification (Form 11B)**

Instructions: The employer must submit this information for a member of the Teachers' Retirement System of Louisiana (TRSL) who (1) enters DROP, (2) retires or (3) dies. The most recent employer(s) may not certify this information until after the last day for which the member will receive pay. Certification for members electing to participate in the Deferred Retirement Option Plan (DROP) may not be submitted until after the beginning date of the DROP participation. A second certification is required when the DROP participant ultimately terminates employment, which is referred to as DROP Out. Date of termination should be the last day of work or last day of leave. Salary information should reflect actual earnings and contributions for the current fiscal year through the date of termination or the day before DROP participation, if applicable. Certification of regular earnings should be for dates earned during the current fiscal year and must agree with the Contribution Reports submitted by the employer payroll department. The monthly Contributions Reports are the official reports of member earnings as provided by LSA-R.S. 11:888.

**Member Information**

Member name  Social Security number

**Employer**

**Current Year Information (July 1 - June 30) - Complete for all retirements, DROP and deaths**

Date of termination - See Instructions

Full-time earnings the member would have earned working the full year at 100% effort plus any additional pay received. Refer to the Employer Procedures Manual, Index 4.1, for more information. Do not include rollover earnings in the full-time earnings. Full-time earnings \$

Rollover earnings earned in June (prior year), paid in July - amount of salary that is earned in June that would normally be paid in July. Rollover earnings \$

Percent of effort (if part-time) - percent of time part-time member works. For example, the member works 4 hours out of an 8-hour day, 5 days a week, the percent effort would be 50%. Percent effort  %

Comment

**Electronic Signature**

I understand that by submitting this agency certification online that I am certifying the actual earnings and contributions posted on the member's account are correct for the year certified and I agree to conduct this transaction by electronic means and that I am signing this certification.

**Submit**

# Agency Certification (Form 11B): Retiring after DROP section

- Required if member works more than two years after DROP
- Information required:
  - Member's last full fiscal year in DROP
  - Actual earnings for member's last full fiscal year in DROP
  - Full-time earnings amount for member's last full fiscal year in DROP

Retiring After DROP	
Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation.	Fiscal year <input type="text"/>
Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. This information is needed to test the 10% cap for members who worked at least 36 months after DROP.	Actual earnings \$ <input type="text"/>
Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.	Full-time earnings \$ <input type="text"/>

**Agency Certification (Form 11B)**

Instructions: The employer must submit this information for a member of the Teachers' Retirement System of Louisiana (TRSL) who (1) enters DROP, (2) retires or (3) dies. The most recent employer(s) may not certify this information until after the last day for which the member will receive pay. Certification for members electing to participate in the Deferred Retirement Option Plan (DROP) may not be submitted until after the beginning date of the DROP participation. A second certification is required when the DROP participant ultimately terminates employment, which is referred to as DROP Out. Date of termination should be the last day of work or last day of leave. Salary information should reflect actual earnings and contributions for the current fiscal year through the date of termination or the day before DROP participation, if applicable. Certification of regular earnings should be for dates earned during the current fiscal year and must agree with the Contribution Reports submitted by the employer payroll department. The monthly Contributions Reports are the official reports of member earnings as provided by LSA-R.S. 11:888.

---

**Member Information**

Member name  Social Security number

---

**Employer**

---

**Current Year Information (July 1 - June 30) - Complete for all retirements, DROP and deaths**

Date of termination - See Instructions  Enter date in mm/dd/yyyy format.

---

Full-time earnings the member would have earned working the full year at 100% effort plus any additional pay received. Refer to the Employer Procedures Manual, Index 4.1, for more information. Do not include rollover earnings in the full-time earnings.

Full-time earnings \$

---

Rollover earnings earned in June (prior year), paid in July - amount of salary that is earned in June that would normally be paid in July.

Rollover earnings \$

---

Percent of effort (if part-time) - percent of time part-time member works. For example, the member works 4 hours out of an 8-hour day, 5 days a week, the percent effort would be 50%.

Percent effort  %

---

Comment

---

**Retiring After DROP**

Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation.

Fiscal year

---

Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. This information is needed to test the 10% cap for members who worked at least 36 months after DROP.

Actual earnings  
\$

---

Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.

Full-time earnings  
\$

## Termination date vs. retirement date

- Termination date cannot be the same as the retirement date.
- Termination dates do not have to be the same for TRSL and insurance.

### **TERMINATION DATE**

Member's last day of work **or** last day of official leave

### **RETIREMENT DATE**

Day after termination date **or** the date TRSL receives completed retirement application (whichever is later)

# Members declaring a retirement date

Nine month employees should not try to coordinate their effective date of retirement based on their last paycheck to be issued during summer months. Retirement date would be the day after termination date **or** the date TRSL receives completed retirement application (whichever is later).

**Example:** *A 9-month employee applied for retirement after the end of the school year (May 26, 2024 is last day). Employee is paid on a September through August pay cycle, receiving last paycheck for the school year in August.*

In the example above the effective date of retirement would be May 27, 2024. Employer still owes member their summer paychecks.

- TRSL will begin paying retirement benefits on May 27, 2024
- No overlap or return-to-work issues will occur since employee's summer checks represent earnings for work performed through May 26, 2024.

# 10% or 15% cap exemption letters

State law places a 10% or 15% cap in each of the years used to determine a Final Average Compensation (FAC)

- 10% cap is used for the three-year average (members in one of the four state retirement systems prior to January 1, 2011)
- 15% cap is used for the five-year average (members in one of the state retirement systems joining on or after January 1, 2011)

*Employers must complete cap exemption letter with approved salary exemption information for member to avoid/reduce cap*



**TRSL**  
Teachers' Retirement System of Louisiana

4: www.trsl.org  
T 225.925.6446  
TRSL Office: Box 94123  
Baton Rouge, LA 70804-9123

May 04, 2015 70 - CL

Service

**10% CAP EXEMPTION FORM**

Dear Employer:

Please complete form below regarding salary increases exempt from 10% cap and return to TRSL. *If this form is not received within 30 days of the date of this letter, we will assume there are no exemptions that apply and we will finalize the member's benefit accordingly.* If you have any questions, please call our Member Information Center (MIC) at (225) 925-6446 or toll-free at 1-877-ASK-TRSL (1-877-275-8775).

**Examples of Increases NOT EXEMPT:** merit increase, promotion, step increase, stipends, sabbatical savings, extra comp, local increase only given to a specific group

**Examples of Increases EXEMPT:**  
 -State legislative, Minimum Foundation Program (MFP) or R.S. 17:421.6 increases (exempt even if only given to a specific group)  
 -Local parish-wide increases (ALL employees of every group were given an increase - does not have to be the same amount)  
 ex: sales tax, 13<sup>th</sup> check

Member: \_\_\_\_\_ SSN: \_\_\_\_\_  
 Comment: \_\_\_\_\_

\*\*\*\*\*Please complete only if the increase meets the requirements to be exempt.\*\*\*\*\*

<b>State Legislative/MFP/ R.S. 17:421.6 Increase for School Boards:</b>		<b>State Legislative Increase for UNIVERSITIES:</b>	
Fiscal Year _____	\$ _____	Act 17 of 1996/1997	\$ _____
Fiscal Year _____	\$ _____	Act 10 of 1999/2000	\$ _____
Fiscal Year _____	\$ _____	Act 12 of 2001/2002	\$ _____
Fiscal Year _____	\$ _____	Act 17 of 2006/2007	\$ _____
Fiscal Year _____	\$ _____	Act 18 of 2007/2008	\$ _____

**Local Parish-wide Increase Given to Everyone (for School Boards):** (all certified & non-certified employees, teachers, administrators, & support workers received an increase – does not have to be the same amount):

Fiscal Year _____	\$ _____
Fiscal Year _____	\$ _____
Fiscal Year _____	\$ _____

*Employers are responsible for the information being certified and will be held accountable if incorrect information results in an overpayment for the member, per La R.S. 11:888.*

(Authorized Signature)

(Title)

(Date)

Automated Toll-Free: 1 877 ASK-TRSL | TDD: 225.925.3653 | Fax: 225.925.6366 – Retirement  
 Teachers' Retirement System of Louisiana is an equal opportunity employer and complies with Americans with Disabilities Act.

# Example: Cap Letter

Examples of increases NOT EXEMPT: merit increase, promotion, step increase, stipends, sabbatical savings, extra comp, local increase only given to a specific group

Examples of increases EXEMPT:  
 -State legislative, Minimum Foundation Program (MFP) or R.S. 17:421.6 increases (exempt even if only given to a specific group)  
 -Local parish-wide increases (ALL employees of every group were given an increase - does not have to be the same amount)  
 ex: sales tax, 13<sup>th</sup> check

Member: \_\_\_\_\_ R SSN: \_\_\_\_\_  
 Comment: **FISCAL YEAR 2019**

\*\*\*\*\*Please complete only if the increase meets the requirements to be exempt.\*\*\*\*\*

**State Legislative/MFP/ R.S. 17:421.6 Increase for School Boards:**

Fiscal Year <u>2019</u>	\$ <u>1,000</u>	Act 17 of 1996/1997	\$ _____
Fiscal Year _____	\$ _____	Act 10 of 1999/2000	\$ _____
Fiscal Year _____	\$ _____	Act 12 of 2001/2002	\$ _____
Fiscal Year _____	\$ _____	Act 17 of 2006/2007	\$ _____
Fiscal Year _____	\$ _____	Act 18 of 2007/2008	\$ _____

**State Legislative Increase for UNIVERSITIES:**

**Local Parish-wide Increase Given to Everyone (for School Boards):** (all certified & non-certified employees, teachers, administrators, & support workers received an increase – does not have to be the same amount):

Fiscal Year <u>2019</u>	\$ <u>750</u>
Fiscal Year _____	\$ _____
Fiscal Year _____	\$ _____

Employers are responsible for the information being certified and will be held accountable if incorrect information results in an overpayment for the member, per La R.S. 11:888.

\_\_\_\_\_  
 (Authorized Signature)

HR mgr  
 (Title)

10/20/2020  
 (Date)

# RTW Supplement

Retirees who elect to return to work under **RTW Option 2 provision** (available to full-time direct employees under the 2020 RTW Law) will accrue service credit to be used to calculate a supplemental benefit for the retiree upon termination of all RTW re-employment.

The retiree's original retirement benefit will be suspended during RTW Option 2 employment.

**NOTE:** a retiree's benefit cannot be resumed until TRSL has received the **Form 11RTW** and the employer has entered an **online termination date** after retiree's last day of work.



**TRSL**  
Teachers' Retirement  
System of Louisiana

**Application for Return-to-Work (RTW) Supplement**  
(Form 11RTW)

**06-11RTW**  
REV. 12/22

HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX	TRSL USE ONLY				
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-6366	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="font-size: 8px;">Date received</td> <td style="font-size: 8px;">Employer number</td> </tr> <tr> <td colspan="2" style="font-size: 8px;">Approved by</td> </tr> </table>	Date received	Employer number	Approved by	
Date received	Employer number							
Approved by								

**Print in blue or black ink or type all entries except signatures.** Complete Sections 1-5 of this form. If you are continuing employment after returning to work, you do not need to complete this form until you are ready to terminate employment. Your application may be canceled prior to receiving your first RTW Supplemental Benefit. Contact TRSL immediately if you intend to cancel your application.

Section 1 - Member information

Name: Last, first, MI, suffix (r, ll, etc.)	Social Security number (###-##-####)
Address: Street / PO box	City, state, zip
Daytime telephone (include area code)	Email address
Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Re-married <input type="checkbox"/> Legally separated <input type="checkbox"/> Widowed	Has your marital status changed since returning to work? <input type="checkbox"/> Yes <input type="checkbox"/> No
Name of current or last employer	Job title

Section 2 - Employment termination

Last day of work (mm/dd/yyyy)	Your supplemental benefit will be effective 90 days after this date.
-------------------------------	--

Section 3 - Direct deposit

**DIRECT DEPOSIT** (if TRSL doesn't receive a new Form 15D before your benefit resumes, your previous bank information will be used.)  
 Use Form 15D already on file with TRSL  I will submit a NEW Form 15D

Section 4 - Federal tax information

**TAX WITHHOLDING** (if TRSL doesn't receive a new Form W-4P before your benefit resumes, the most recent tax withholding on file with TRSL will be used. If you would like to update your withholding, please complete a new Form W-4P, which is available at [www.trsl.org](http://www.trsl.org), and submit it to us.)  
 Use Form W-4P already on file with TRSL  I will submit a NEW Form W-4P

Section 5 - Member signature

I hereby make application for retirement in accordance with Louisiana laws. I have carefully read the instructions and made the appropriate date of termination designation in Section 2. I understand that I should receive an acknowledgment letter by mail approximately two weeks after the date TRSL receives my application. If I do not receive an acknowledgment letter, I will contact TRSL.

Member's signature (DO NOT PRINT OR TYPE)	Date signed (mm/dd/yyyy)
---	--------------------------

Supplemental benefit is not effective until 90 days after the retiree's last day of work.

PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASK-TRSL (1-877-275-8775) • [www.TRSL.org](http://www.TRSL.org) • [web.master@trsl.org](mailto:web.master@trsl.org)

# Employer sick leave certification

- Certification of sick leave days used for all fiscal years of employment, including fiscal years during DROP
- Certification of sick leave days paid at retirement

*Must have access rights designated on Authorized Contacts (Form 1)*



# Sick leave days used

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

- Months of contract (9, 10, 11, or 12) must be entered for each fiscal year
- Number of sick leave days used
- If applicable, number of summer school days worked with summer school percent effort (can be different than regular school year percent effort)

### 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	
<a href="#">Edit</a>	1999	12	14.00	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2000	09	5.00	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2001	09	4.50	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2002	09	4.00	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2003	09	6.50	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2004	09	4.00	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2005	09	2.00	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2006	09	12.50	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2007	09	6.00	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2008	09	22.00	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2009	09	11.00	0.00	0	Y			<a href="#">Delete</a>
<a href="#">Edit</a>	2010	09	5.50	0.00	0	Y			<a href="#">Delete</a>

**Updates** ▼
**Logout**

**Annual Leave Update**

**Sick Leave Days Paid Update**

**Sick Leave Add and/or Update**

# Sick leave days used during DROP participation

No *Employment History* sequence line(s) in EMIS for member's fiscal years in DROP

## To enter sick leave days used during DROP:

- Uncheck 'Use Employment History' box
- Enter Employment Dates:
  - For Beginning Date field, enter member's DROP begin date
  - For Ending Date field, enter member's DROP end date

The screenshot shows the 'Query Record' form in EMIS. The 'System' field is set to '4'. The 'SSN' field is empty. The 'Use Employment History' checkbox is checked and circled in red. Below it, the text '- OR -' and 'Enter employment dates' are visible. The 'Enter employment dates' section is highlighted with a red box and contains the 'Use Employment History' checkbox (unchecked), the text '- OR -', and 'Enter employment dates'. Below this are two date fields: 'Beginning Date (mm/dd/yyyy)' and 'Ending Date (mm/dd/yyyy)', both with empty input boxes. Below the date fields is the text '-- Optional --' and 'Select months of contract for adding records' with a dropdown menu. At the bottom, there are radio buttons for 'Display Records' with options 'All', 'Adds only', and 'Updates only'. At the very bottom are 'Select' and 'Clear' buttons.

# Submit sick leave by data file

Employers can submit a data file to update the sick leave usage for their employees

- Allows for historical information to be saved in a separate location
- Most software vendors have created a file path to use

Starting position	Field description	Data type	Length
1	Employer ID	Alpha	4
5	Social Security number	Numeric	9
14	Fiscal year	Numeric	4
18	Contract months	Numeric	2
20	Sick leave days used	Numeric	5*
<b>25</b>	Summer percent effort (050 for 50%)	Numeric	3
<b>28</b>	Summer days worked	Numeric	5*
<b>TOTAL 32 bytes (characters)</b>			



**Tip:** Check *Sick Leave Summary Report* for sick leave records rejected from the uploaded sick leave data file.

# Sick leave days paid at retirement

Employers must report number of sick leave days paid at time of retirement or DROP.

- Report number of days, not hours
- Report even if 0.00 days paid



**Sick Leave Days Paid Update**

SSN: \_\_\_\_\_ Employer: SC BD  
Name: \_\_\_\_\_

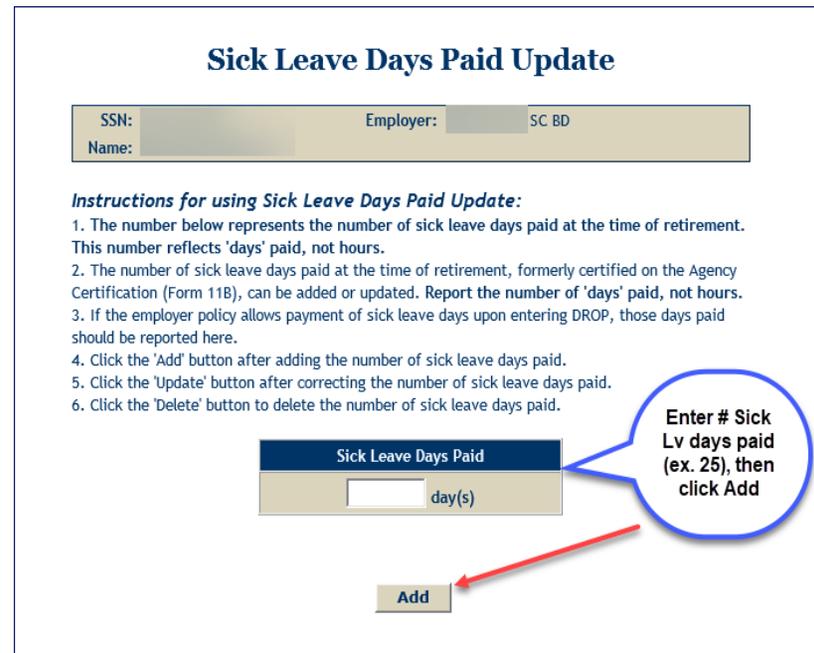
*Instructions for using Sick Leave Days Paid Update:*

1. The number below represents the number of sick leave days paid at the time of retirement. This number reflects 'days' paid, not hours.
2. The number of sick leave days paid at the time of retirement, formerly certified on the Agency Certification (Form 118), can be added or updated. Report the number of 'days' paid, not hours.
3. If the employer policy allows payment of sick leave days upon entering DROP, those days paid should be reported here.
4. Click the 'Add' button after adding the number of sick leave days paid.
5. Click the 'Update' button after correcting the number of sick leave days paid.
6. Click the 'Delete' button to delete the number of sick leave days paid.

**Sick Leave Days Paid**  
 day(s)

**Add**

Enter # Sick Lv days paid (ex. 25), then click Add

A screenshot of the 'Sick Leave Days Paid Update' form. It shows a header with the title, a form for SSN, Employer (pre-filled with 'SC BD'), and Name. Below is a list of instructions. At the bottom, there is a form with a blue header 'Sick Leave Days Paid', a text input field followed by 'day(s)', and an 'Add' button. A blue callout bubble points to the input field with the text 'Enter # Sick Lv days paid (ex. 25), then click Add'. A red arrow points to the 'Add' button.

# EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

Example		Sick Leave							
SSN: [REDACTED]		Name: [REDACTED]							
Fiscal Year	Employer ID	Months of Contract	Days Used	Eligibility	Last Updated By	Transaction Date	Summer Days Worked	Summer Percent Effort	
2014	00	12	1.00		EMPLOYER-FILE	07/10/2014			
2015	00	12	0.00		[REDACTED]	03/30/2017			
2016	00	12	0.00		[REDACTED]	07/13/2021			
2017	00	12	2.50		EMPLOYER-FILE	11/13/2017			
2018	00	12	1.75		EMPLOYER-FILE	07/10/2018			
2019	00	12	18.25		EMPLOYER-FILE	07/08/2019			
2020	00	12	5.50		EMPLOYER-FILE	07/21/2020			
2021	00	12	45.00		EMPLOYER-FILE	11/01/2021			
		<b>Total:</b>	<b>166.50</b>	<i>days used 07/01/1990 and forward.</i>					

Sick Leave Days Paid			
Days Paid	Employer ID	Last Updated By	Transaction Date
25.00	[REDACTED]	[REDACTED]	07/13/2021

Members	Employers
Member Summary	
Account History	
Member Notations	
Monthly Salary/Contributions	
Annual Salary History	
Benefit Payroll	
Benefit Payee	
COLA History	
1099-R Information	
Retirement Benefit Payment History	
<b>Sick Leave/Annual Leave</b>	
DROP/ILSB Summary/History	



**CONTENTS**

- Enrollments
- Monthly salary reporting
- Terminations
- (RET) Annual salary file
- RTW reference materials

**RESOURCES**

- Step-by-Step: Declaring a Critical Shortage
- RTW of TRSL Retiree (Form 15ELEC)

The employment of a TRSL retiree into a TRSL-covered position is the decision of each employing agency. If you decide to proceed with hiring a retiree, La. R.S. 11:710, La. R.S. 11:710.1, and La. R.S. 11:710.2 govern the reemployment of TRSL retirees with respect to the impact on the retiree's benefit and whether retirement contributions will be paid.

Indices 15.1, 15.2, and 15.3 will provide additional information specific to each RTW group, including guidance regarding the enrollment of retirees.

2010 RTW Group	Index 15.1
Retirees meeting the criteria listed at right are in the 2010 RTW Group. (La. R.S. 11:710)	<ul style="list-style-type: none"> <li>Retirees who retired before July 1, 2020, and have not made an irrevocable election to join the 2020 RTW Group</li> </ul>
2020 RTW Group	Index 15.2
Retirees meeting either of the criteria listed at right are in the 2020 RTW Group. (La. R.S. 11:710.1)	<ul style="list-style-type: none"> <li>Retirees who retired on or after July 1, 2020, and have not made an irrevocable election to transfer to the 2020 RTW Group</li> </ul>
2022 RTW Group	Index 15.3
Retirees meeting the criteria listed at right are eligible for the 2022 RTW Group. (La. R.S. 11:710.2)	<ul style="list-style-type: none"> <li>Retirees who retired on or before June 30, 2020, and have not made an irrevocable election to transfer to the 2022 RTW Group as at least 30 years of service and at least age 62</li> </ul>

**Enrollments**

The return-to-work (RTW) laws require employers to notify TRSL of all retirees returning to work in TRSL-covered positions within 30 days of such reemployment.

If an employer fails to enroll a reemployed retiree within 30 days of reemployment, and a retiree receives benefits which would have been suspended had the enrollment occurred timely, the return-to-work law provides that the employer shall be liable to TRSL for repayment of such benefits.



# Index 15+: Retirees Returning to Work

Contains information regarding the employment of TRSL retirees in TRSL-covered positions

# Louisiana Return-to-Work (RTW) Laws

Applicable to any work arrangement in which a **TRSL retiree** is providing **TRSL-eligible services** to a **TRSL reporting agency**. Includes part-time, seasonal, and temporary employment; employment by contract or corporate contract

<p><u>La. R.S. 11:710</u> <b>2010 RTW Group</b></p>	<p>Retired <b>before</b> July 1, 2020  <b>Standard transfer option:</b> can elect to move into the “new” group. This is an irrevocable election; retiree is permanently forfeiting their eligibility to “old” categories</p> <hr/> <p>Generally most beneficial for classroom teachers</p>
<p><u>La. R.S. 11:710.1</u> <b>2020 RTW Group</b></p>	<p>Retired <b>on/after</b> July 1, 2020 + those who elect to transfer from 2010 to 2020 group  <b>Special transfer option:</b> individuals who retired before July 1, 2020, may have been placed into this group based on previous eligibility criteria (first date of reemployment)          These individuals may elect to move into the “old” group</p> <hr/> <p>Generally most beneficial for individuals who are not certified teachers</p>
<p><u>La. R.S. 11:710.2</u> <b>2022 RTW Group</b></p>	<p>Higher education critical shortage</p>

# Address benefits, not employment

RTW Laws do not prohibit (or allow) employment.

Their purpose is to **specify how retiree benefits are impacted** during reemployment and whether contributions are required.

Standard 12-month waiting period exists

- Can be reemployed, cannot receive benefit
- Can earn service credit

*All 36-month waiting periods expired on or before June 30, 2023.*

There are no exemptions or waivers, but some categories of the laws are more permissible than others.

## **Potential impacts:**

1. Suspended benefit
2. Earnings limitation
3. No impact to benefit

# Notice of Reemployment

**TRSL must be notified of all scenarios in which a TRSL retiree is providing TRSL-eligible services.**

**Failure to do so will result in charges to your agency.**

The **online enrollment** serves as official notice and acts as certification of employment dates and type

- Enrollments are expected within **30 days of hire**
- Forms are supplemental to the online enrollment
- Additional certification statements may be included in enrollment process (excluding critical shortage)

Termination dates should also be submitted

- Form 7A required for refunds of contributions
- 11RTW required for ACT-RET

The laws are applied based on the enrollment info submitted; the online enrollment is the catalyst to putting specific impacts into motion

Examples:

- **Suspension of benefits:** online enrollment “flips switch” to turn benefit off
- **Earnings limits:** Applied to gross salary reported by the employer
- **Service credit (earned under RTW Option 2):** dependent on employer’s fiscal year certifications
- **Election to switch laws (or applicable provision):** Effective upon employer’s submission of new enrollment

# Annual retiree audit

- **No later than August 15:** Employers must report to TRSL the earnings of all persons paid in the prior fiscal year, including earnings for part-time, substitute, or temporary employment as well as independent or corporate contract work. *NOTE: This includes earnings reported on IRS Form W-2 and those reported on IRS Form 1099.*
- **Upon receipt of the file:** TRSL auditors will identify all retirees, comparing the employer data to the information submitted in EMIS over the course of the prior year. Additional certification may be required for variances or unreasonable reporting.

**REMINDER:** Submitting timely, accurate enrollments is key to avoiding overpayment charges that can occur with the annual retiree audit.

# RTW Provisions – Law Comparison

<b>2010 RTW Law</b> Impact determined by <i>position*</i>	<b>*Reemployment Eligible Retiree:</b> Grandfathered & adv. speech degree	<b>Earnings Limit Positions</b> 25% annual TRSL benefit	<b>Retired Member (everything else)</b> Suspended benefit
	<b>Core Subject</b> No impact	<b>Special Leave</b> No impact	<b>Critical Shortage positions</b> No impact
	<b>2020 RTW Law</b> Impact determined by employment circumstances	<b>Earnings Limit</b> 25% avg. comp.	<b>Suspended Benefit</b> earns supplemental benefit

# Determining Retirees RTW Group

1. Is date of retirement before July 1, 2020?
  - No – 2020 RTW Group
  - Yes – Next question
2. Does retiree have previous RTW employment history?
  - No – 2010 Group
  - Yes – group indicated by last RTW employment type

Standard **12-month waiting period** exists

- Reemployment is not prohibited – however, retirees **cannot receive their TRSL benefit** AND an employment income during this time frame.

*All 36-month waiting periods expired on or before June 30, 2023.*

## 2010 RTW Law

Retired **before** July 1, 2020

- Position typically determines provision & benefit impact
- Generally, most beneficial for certified classroom teachers

## 2020 RTW Law

Retired **on or after** July 1, 2020

- Hiring method determines “options”
- No option without limitation

# Identifying retiree's group

Examples of employment history records for retirees who retired prior to 07/01/2020.

Employment History				
Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
	P			08/22/1983 to 05/29/1992
	P			08/17/1992 to 06/12/2013
	P			06/13/2016 to 06/23/2016
	C		RTW-FAC-EL (Position 001)	09/01/2021 to 05/26/2022
	C		RTW-EL-TUT	08/11/2022 to 01/08/2023
	R		RTWCORE-ELA	01/09/2023 to 05/26/2023
	C		RTW-SPL-MAT	08/14/2023 to 10/13/2023

**Special Transfer Group\*\* example:** Placed into 2020 RTW Group based on "old" eligibility (pre-2022); able to move into 2010 RTW Group since never given opportunity  
(above – made election; below – election still available)

Employment History				
Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
	P			10/31/1984 to 01/18/1985
	P			08/18/1987 to 05/31/1989
	P			09/05/1989 to 05/31/1990
	P			08/16/1990 to 01/04/2014
	C		RTW-FAC-EL (Position 001)	08/23/2021 to 99/99/9999

Employment History				
Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
	P			09/29/1980 to 05/31/1983
	P			08/23/1984 to 05/31/1985
	P			08/20/1985 to 11/15/1985
	P			06/12/1989 to 05/31/1996
	P			08/16/1996 to 04/29/2014
	P			04/30/2017 to 05/26/2017
	C		RTW-ELK12SB(Position 112)	08/01/2018 to 05/24/2019
	C		RTW-ELK12SB(Position 112)	09/01/2019 to 03/04/2020
	C		RTW-ELK12SB	11/01/2020 to 01/27/2021
	C		RTW-FAC-EL (Position 001)	01/28/2021 to 04/07/2021
	C		RTW-FAC-EL (Position 001)	11/01/2021 to 03/31/2022
	C		RTW-FAC-EL (Position 001)	08/11/2022 to 03/03/2023
	C		RTW-FAC-EL (Position 001)	08/10/2023 to 99/99/9999

**Election to move to 2020 example:** employed prior to creation of 2020 RTW Law (default 2010 RTW Group); converted to 2020 (irrevocable election).

**Note:** 06/30/2020 – 06/30/2020 history is usually a "dummy line" added as a result of the annual RTW audit.

Employment History				
Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
	P			10/01/1984 to 06/30/1998
	P			09/03/1998 to 12/31/2013
	R		RTW-ELK12SB	06/30/2020 to 06/30/2020
	C		RTW-ACT-RET(Position 011)	07/24/2020 to 08/31/2023

# 2010 RTW Provisions

Benefit Impact	No impact	Earnings Limit (25% of Benefit)	Suspended benefit
Position eligibility	Grandfathered group, advanced speech, certain classroom teachers and full-time critical shortage positions	Substitute classroom teacher, tutor, proctor, nurse, literacy instructor, presenter of professional development	All other positions, including administrative, athletic, clerical, paraprofessional, food services, etc.
Contribution requirement	<u>Yes</u> , refundable upon terminating reemployment	<u>Yes</u> , refundable upon terminating reemployment	<u>No</u>

TRSL | Reemployment of retirees

# 2020 RTW Options

Option	RTW Option 1 Earnings Limit / 25% FAC	RTW Option 2 Suspended benefit	RTW Option 3 Suspended Benefit
Provision eligibility	Available to all part-time and full-time direct employment positions	Available to all full-time direct employment positions	Applies to all employment by contract or corporate contract
Contribution requirement	<u>Yes</u> , refundable upon terminating reemployment	<u>Yes</u> , accrues supplemental benefit (11RTW & DOT needed to resume)	<u>No</u> (DOT needed to resume)

TRSL | Reemployment of retirees

## No impact provisions - retired before July 1, 2020

Those who retired **before July 1, 2010** (grandfathered group) or who hold an **advanced speech degree** can be reemployed in **any position, any capacity, with no impact**.

Otherwise, the following position-centric categories are available

<u>Critical Shortage</u>	Full- and part-time classroom teachers in <b>any subject</b> where a shortage exists
	Full-time, certified speech therapist, speech pathologist, audiologist, educational diagnostician, school social worker, school counselor school psychologist, interpreters, educational transliterators, or educators of the deaf or hard of hearing
<u>Core Subject</u>	Full- and part-time, <b>directly employed</b> retirees certified in <b>math, science, English language arts, or special education</b> (excluding gifted/ talented)
<u>Special Leave</u>	Certified <b>directly employed</b> retirees age <b>62+ with 30+ years of service</b> , when filling a teaching vacancy due to <b>maternity, military, or extended sick leave or sabbatical</b>

# No impact provisions, cont'd

Three separate categories with nuanced differences:

## Critical Shortage

Continuous declaration requirement and annual certification required

- Applicable for **all subjects**
- Can fill position for **entire year**

All critical shortage enrollments **cease on 06/30** of any given fiscal year

## Core Subject

No declaration process, no forms

- Applicable only to **math, science, ELA, and Special Ed** positions
- Full- or part-time & substitute
- Retiree maintains eligibility only if **no non-retired applicants** (retiree can be “bumped” from position)

## Special Leave

No declaration process, no forms

- Applicable for **all subjects**
- Retiree must meet required **age** and **service credit criteria**
- Vacancy must be due to **specific leave scenarios**

# New critical shortage declaration (*effective permanently*)

## To declare a critical shortage for your parish: **CONTINUOUS PROCESS**

- A general statement that you are soliciting applications for future employment of certified teachers must be:
  1. Advertised at least **once per month, continuously** in official journal
  2. Posted at career development office of every post-secondary institute within 120-mile radius at the **beginning of each semester**
- Additionally, must prominently display a list of unfilled positions and **any** position filled with a retiree on employer's website or the governing authority's website

## To utilize critical shortage for a specific position: **ANNUAL PROCESS**

- Retiree must be **certified** in subject area or position
- Must have an applicant pool of **fewer than three**

# Pros and cons of switching groups

## Converting from 2010 to 2020 Group

### Irrevocable

- Earnings limit option available to all directly employed positions
- Earnings limit typically higher when based on FAC
- Option 2 allows for additional service credit
- Employment by contract results in suspension of benefit

## Converting from 2020 to 2010 Group\*

### Binding until 07/01/2027

- No impact to benefit if employed in critical shortage, core subjects, or special leave provisions
- If employed in capacity other than described above, could have earnings limit or suspension of benefit

*\*Special Transfer Group: Option is not available for everyone*



# Customized training available!

Available via online webinar or in-person/on-site based on your job duties and *Update Permissions* in EMIS

**Sharon Lachney**

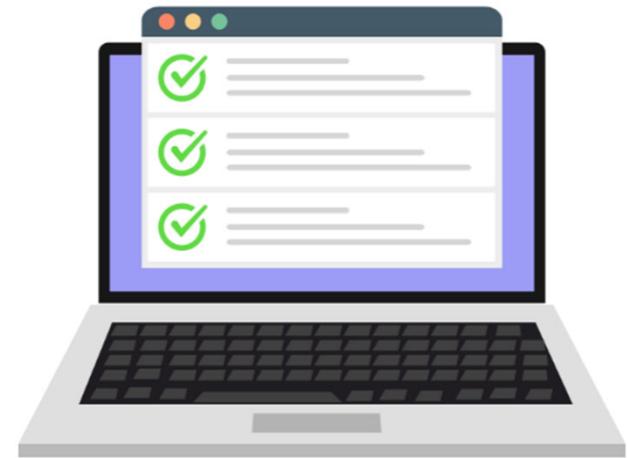
Email: [sharon.lachney@trsl.org](mailto:sharon.lachney@trsl.org)

Phone: 225-925-4097 (o) or 225-361-1482 (c)

# Surveys

**Please complete online survey  
to help us improve future trainings!**

- Survey link will be sent to all attendees via email this week
- Survey link closes in two weeks





# THANK YOU!

*We're here for you.*

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