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# ANNUAL EMPLOYER TRAINING

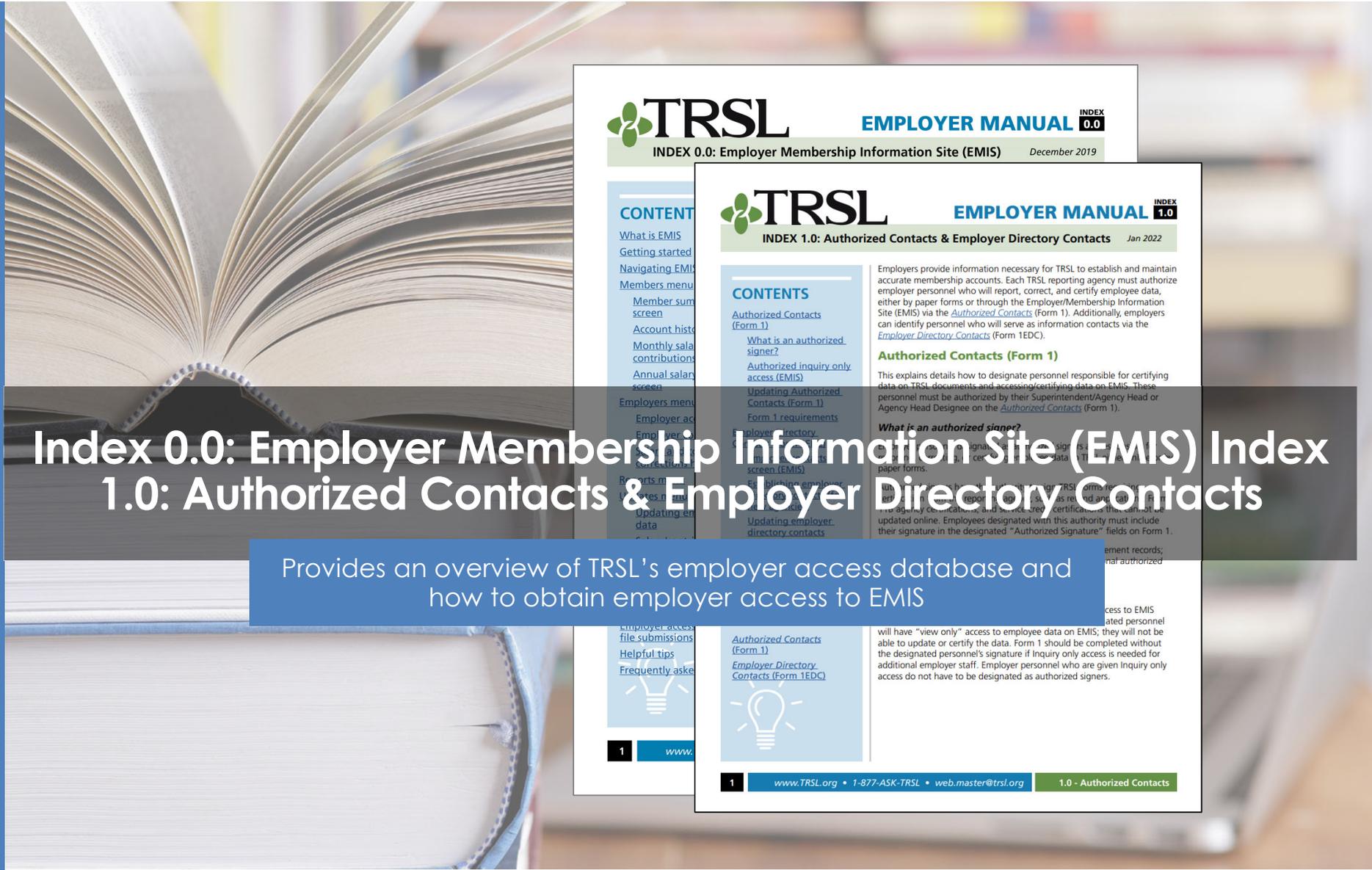
Higher Education

**March 13, 2024**

# Agenda

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





# 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



EMPLOYER MANUAL INDEX 0.0

INDEX 0.0: Employer Membership Information Site (EMIS) December 2019

## CONTENT

- What is EMIS
- Getting started
- Navigating EMIS
- Members menu
  - Member summary screen
  - Account history
  - Monthly salary contributions
  - Annual salary screen
- Employers menu
  - Employer account
  - Employer directory
  - Employer directory screen (EMIS)
  - Establishing employer directory contacts
  - Updating employer directory contacts
- Reports menu
  - Viewing reports
  - Updating employer data



EMPLOYER MANUAL INDEX 1.0

INDEX 1.0: Authorized Contacts & Employer Directory Contacts Jan 2022

## 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
- Employer directory screen (EMIS)
- Establishing employer directory contacts
- Updating employer directory contacts

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?

Authorized signers are individuals who are authorized to sign TRSL forms, reports, and other documents. Authorized signers can be designated as "view only" access to EMIS, which allows them to view employee data on EMIS but not update or certify it. Authorized signers can also be designated as "update or certify" access to EMIS, which allows them to update or certify employee data on EMIS. Employees designated with this authority must include their signature in the designated "Authorized Signature" fields on Form 1.

- Employer access
- file submissions
- Helpful tips
- Frequently asked

1 www.

### Authorized Contacts (Form 1)

### Employer Directory Contacts (Form 1EDC)



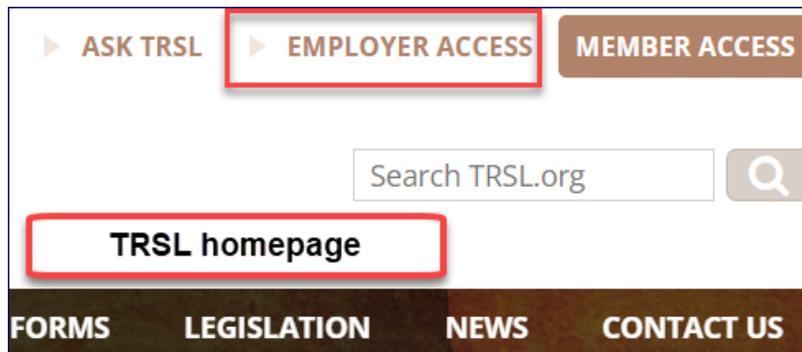
will have "view only" access to employee data on EMIS; they will not be able to update or certify the data. Form 1 should be completed without the designated personnel's signature if Inquiry only access is needed for additional employer staff. Employer personnel who are given Inquiry only access do not have to be designated as authorized signers.

# 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 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 choose ORP instead of TRSL’s Regular Plan (System 4) – available for unclassified employees at Louisiana public institutions of higher education; irrevocable election |

# 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    |



**Authorized Contacts**  
(Form 1) — Multiple pages accepted: Page  of

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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)             |
| 1. 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) |

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

Date signed (mm/dd/yyyy)

|                              |                                      |
|------------------------------|--------------------------------------|
| Name of designated personnel | Email address (REQUIRED)             |
| 2. 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) |

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 1 EDC: 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 1 EDC)**

**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<br>(ONLY ONE per category) | Position | Phone number<br>(include area code) | Ext. # | Email |
|--|---------------------------------|----------|-------------------------------------|--------|-------|
| Agency head                                  |                                 |          |                                     |        |       |
| Agency head designee                         |                                 |          |                                     |        |       |
| Business manager                             |                                 |          |                                     |        |       |
| Director of finance                          |                                 |          |                                     |        |       |
| Director of personnel/<br>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:   
 LA 71 Fax:   
 Status: Active  
 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

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### 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 parishes](#)
  - [Employees who are not reporting TRSL membership](#)
  - [Online enrollments](#)

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### 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 \(Form 3\)](#)

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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 membership. Keep the following conditions in mind when reporting TRSL membership:

1. You are responsible for checking the Member Summary screen in EMIS to verify a member's status in TRSL.

When making the initial determination of membership, the following pages explain what rules currently apply. Please review these pages during your eligibility determination. Documenting your decision regarding a membership determination will help protect you in the event case questions arise about a decision you have made.

4. You are responsible for regularly reviewing the determinations you have made. By doing so, you can ensure that you are reporting correctly.
5. All employers are responsible for reporting eligible members and retirees returning to work from the first day of hire.

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**1** [www.TRSL.org](http://www.TRSL.org) • 1-877-ASK-TRSL • [web.master@trsl.org](mailto:web.master@trsl.org) 2.0 - TRSL Membership

# TRSL membership eligibility (Non-retirees)

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

All **unclassified** employees at public college/university or higher education governing board

*Lab school employees:* other than bus drivers and maintenance personnel

Visa holders other than F-series or J-series

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

---

### Employment status:

Work **at least half** of what the college or university considers full-time **or** more than 20 hours per week (employees who work 20 hours or less are considered part-time)

**and/or** the position 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:

### Ten (10) year rule

- Ten or more years of eligibility service credit
- W-2 employees only
- Can work 20 hours or less per week

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

- Five or more years of eligibility service credit
- Applies ONLY to lab school classroom teachers who are paid with W-2 earnings
- 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

If 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*

# Adjuncts (Non-retirees)

Traditional adjuncts teach scheduled number of credit hours each semester

- *Must determine eligibility **EACH** semester*

## **Eligibility to enroll Adjuncts:**

- Must have 10 years TRSL service credit for eligibility to include part-time, seasonal, or temporary adjuncts **or**
- Must work at least 50% of Full-time and **NOT** be seasonal or temporary **or**
- Must meet Secondary Employment criteria to include part-time, seasonal, or temporary adjuncts

**SECONDARY EMPLOYMENT:** Part-time/seasonal/temporary employee working in a TRSL-eligible position at your agency and also has an existing primary enrollment with another TRSL-reporting agency

## Eligibility for adjuncts (non-retirees)

**Fall & Spring Semesters:** If 15 hours is Full-time

- 9 hours/15 hours = 60% **ELIGIBLE** (Fall or Spring)
- 6 hours/15 hours = 40% **NOT ELIGIBLE** (Fall or Spring)
  - Unless vested with 10-years of eligibility or Secondary employment

**Summer Semester:** If 6 hours is Full-time

- 3 hours/6 hours = 50% **ELIGIBLE** (Summer)

*If eligible in both Fall & Spring, then eligible for Summer*

# Check employee's status

Prior to enrollment of an employee who will be temporary, seasonal, or part-time (working less than 50% of full-time or 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**

1. Enter Employee SSN under Query Record

SSN:

2. Click on Member Summary under Members Menu

Select Clear

**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/Employment 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**

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

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rev. 03/22

**Enrollment Application/Enrollment Notification (Form 2)**

**Section 1 — Member information (to be completed by applicant)**

Name (Last, first, MI, suffix (jr, iii, etc)) \_\_\_\_\_ Social Security number (Attach copy of card) \_\_\_\_\_

Street address / PO box \_\_\_\_\_ City, state, zip \_\_\_\_\_ Date of birth (mm/dd/yyyy) \_\_\_\_\_

Daytime telephone (include area code) \_\_\_\_\_ Alternate telephone (include area code) \_\_\_\_\_ Primary email address \_\_\_\_\_

Are you a U.S. citizen?  Yes  No If not, what type of visa do you possess? \_\_\_\_\_ Sex:  Male  Female

**Section 2 — Previous employment (to be completed by applicant)**

Have you ever contributed to a Louisiana public retirement system?  Yes  No Name of system \_\_\_\_\_

Did you withdraw your contributions when you left previous employment?  Yes  No

Please indicate the position(s) you previously held:

| Position  | Years employed      | Employer |
|---|---------------------|----------|
| <input type="checkbox"/> Teacher, professor, instructor | From _____ to _____ | _____    |
| <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: \_\_\_\_\_

**Section 3 — Employer information (to be completed by employer)**

Name of employer \_\_\_\_\_ TRSL agency number (###) \_\_\_\_\_

Name of school \_\_\_\_\_ Title of position \_\_\_\_\_

Employment status:  Full time  Part time  Unclassified (if applicable) Full-time equals \_\_\_\_\_ hours per day  
Annual full-time earnings \$ \_\_\_\_\_ This employee will work \_\_\_\_\_ hours per week

Date of employment (mm/dd/yyyy) \_\_\_\_\_

**Applicant is being enrolled in:**  Regular Plan  Plan B **Basis of employment:**  9 months  10 months  11 months  12 months

Check the appropriate box for each statement below:

YES  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.

YES  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.

YES  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. \*\***

**Section 4 — Forfeiture of benefits / Employee attestation (to be completed by employer) - Check the appropriate box below.**

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.

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). La. R.S.-1:293 (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 \_\_\_\_\_

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

Most 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 are required to complete and sign the Form 2SS

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

| TRSL<br>The State Teachers' Retirement System of Louisiana |   | Employee's Acknowledgment That Employment<br>Is NOT Covered By Social Security (Form 2SS) |                | 00-2SS<br>rev. 02/21 |
|--|---|---|----------------|----------------------|
| HOW TO SUBMIT:   | DROP OFF or MAIL IN                                     | EMAIL   | FAX            |                      |
|  | 8401 United Plaza Blvd, Ste 300<br>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 widow(er)'s benefit. The GPO formula reduces your Social Security spouse's or widow(er)'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 widow(er) benefit. If you are eligible for a \$1,500 widow(er) 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 widow(er) 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 employees with TRSL-covered employment 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

**TRSL** 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.

Address (Street) Louisiana phone number (area code)

City, state, zip Email 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<br>(Last, first, M.)    | Social Security number (999-99-9999) | Sex   | Birth date<br>(month/year) | Relation | Percentage<br>(not more than 100%) |
|--|--------------------------------------|---|----------------------------|----------|------------------------------------|
| 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<br>(Last, first, M.) | Social Security number (999-99-9999) | Sex   | Birth date<br>(month/year) | Relation | Percentage<br>(not more than 100%) |
| 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 above-named 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 (Last, first, M. or initial) \_\_\_\_\_ Member's date of birth (month/year) \_\_\_\_\_

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

Signature of witness (do not read on form) \_\_\_\_\_ Print name of witness \_\_\_\_\_

Signature of witness (do not read on form) \_\_\_\_\_ Print name of witness \_\_\_\_\_

Signature of witness (do not read on form) \_\_\_\_\_ 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

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

The screenshot displays the EMIS system interface. At the top, there are two main menu items: 'Updates' and 'Submit Files'. Below these, a list of menu items is shown: 'Agency Certification (Form 11B)', 'Annual Leave Update', 'Contribution Correction', 'Enrollments' (highlighted with a red circle), and 'Full-Time Only Corrections'. Below this list is a navigation bar with links for 'Home', 'Members', 'Employers', 'Reports', 'Updates', 'Submit Files', and 'Logout'. The main content area shows a 'Welcome, Employer:' message. On the left, there is a 'Query Record' form with an 'SSN' input field and 'Select' and 'Clear' buttons. A callout bubble points to the SSN field with the text 'Always Double-Check: Compare SSN entered to the employee's SS card'. On the right, the 'Enrollments' section title is displayed, followed by a brief description: '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.'

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

**Submit**

# Online enrollment confirmation

Look for confirmation message to ensure successful online enrollment.

| <b>Enrollments</b>                        |        |                |             |
|---|--------|----------------|-------------|
| <b>Enrollment processed successfully.</b> |        |                |             |
| SSN:<br>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!" followed by "Employer:". On the left side, there is a "Query Record" section with a form for entering an SSN. The SSN input field contains the number "10". Below the input field are two buttons: "Select" and "Clear". The "Select" button is highlighted with a red rectangular border. On the right side of the page, a message reads "Enrollments" in bold blue text, with "ORP status exists." below it in red text, all contained within a yellow rectangular highlight.

# 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 |        |                |             |

**CONTENTS**[Key features of the ORP](#)[ORP contributions](#)[ORP carriers](#)[Eligibility](#)[ORP-eligible employers](#)[Determining employee](#)[eligibility](#)[ORP eligibility for](#)[non-higher education](#)[employees](#)[Timeframe for choosing to](#)[participate in ORP](#)[Transfer of funds from](#)[TRSL Regular to ORP](#)[Enrollment - Form 16](#)[Monthly ORP salary and](#)[contribution reports](#)[How to suspend your ORP](#)[participation](#)[Employees on sabbatical](#)[Recovering overpayments](#)[Carrier changes \(Form 16\)](#)[Re-employing an ORP](#)[participant](#)[Terminations](#)[Rollover requests](#)[Frequently asked questions](#)

The Optional Retirement Plan (ORP) is a defined contribution plan and an alternative to the defined benefit plan administered by TRSL. The ORP was established on July 1, 1990, to provide retirement benefits to eligible participants while affording maximum portability.

Eligible employees make an **irrevocable** election to participate in ORP. ORP participants are not considered TRSL members.

**Key features of the ORP:**

- An ORP account is owned by the participant, and there is no waiting period to join the plan.
- ORP accounts are portable.
- ORP participants control their own investments.
- Employee and employer contributions are invested by the designated ORP carrier in the investment option chosen by the participant.
- Participants are 100% vested from the date of ORP enrollment.

**ORP contributions**

ORP participants and their employers contribute to ORP accounts in accordance with LSA-R.S. 11:927. These contributions are calculated based on a percentage of the participant's employee gross annual earnings.

Employers must withhold the correct contribution amounts from participating employees' payable compensation and remit both

# Index 16.0: Optional Retirement Plan (ORP)

Provides information on the Defined Contribution Plan available to academic and unclassified employees of Louisiana colleges, universities, and community colleges

# What is the Optional Retirement Plan (ORP)?

## ORP is a Defined Contribution (DC) Plan

- Established July 1, 1990
- Provides retirement benefits to participants based on contributions and interest earned on their investments
- Portable

## The decision to participate in ORP is irrevocable

- ORP participants do not participate in TRSL's Defined Benefit Plan and are not considered TRSL members

## Participants control their own investments through private carriers

- Employee & employer contributions are invested by the ORP carrier in the investment option(s) chosen by the employee
- Participants are 100% vested from date of enrollment



**ORP**  
Optional Retirement Plan

**What is the ORP?** ?  
The ORP (Optional Retirement Plan) is a defined contribution plan, under Internal Revenue Code §401(a), in which account holders direct their own investments through private carriers.

**Am I eligible?**  
Academic and unclassified employees of Louisiana colleges, universities, and community colleges can participate in the ORP. This retirement plan is also available to employees of any constitutionally established board that manages institutions of higher education.

**How does it work?**

- An ORP account is owned by the member, and there is no waiting period to join the plan. ORP members are 100% vested from the date of enrollment.
- Member and employer contributions are pooled and invested by the designated ORP carrier in the investment options chosen by the member.
- The performance of the member's investments determines the retirement benefit due. Projections of possible benefits are provided, but not guaranteed, by the ORP carriers.

# Current ORP carriers



<https://trsl.beready2retire.com>



<https://www.tiaa.org/public/tcm/louisianaorp>



<https://www.corebridgefinancial.com/rs/trsl>

# Higher ed employees eligible for ORP

## Eligibility for new hires who are:

- unclassified employees of colleges, universities, and community colleges and eligible for TRSL membership
- unclassified employees and not eligible for TRSL membership because of part-time, seasonal, or temporary employment

## Eligibility for current personnel who are:

- unclassified employees enrolled in TRSL's Regular Plan and have less than five years of retirement service credit

**IRREVOCABLE ELECTION:** Includes elections made during **part-time, seasonal, or temporary** employment. Continued participation in ORP is mandatory even if future employment in a TRSL eligible position is part-time, seasonal, or temporary.

# Are employees of technical colleges eligible for ORP?

ORP is only available to academic and unclassified employees of higher education institutions (colleges, universities, and community colleges)

ORP is **not available** to post-secondary/technical colleges unless the unclassified employee is already in ORP then they must remain in ORP

- SOWELA Technical Community College
- L.E. Fletcher Technical Community College
- Northshore Technical Community College
- Northwest Louisiana Technical Community College
- Central Louisiana Technical Community College

# When is an employee eligible to join ORP?

An employee can make an **irrevocable** election to join the ORP within five years of becoming eligible for the ORP.

- Election made within the first 60 days of eligible employment (employee and employer contributions transfer to the participant's ORP account, the UAL portion is retained by TRSL)
- Election made after 60 days but within 5 years of eligible employment (only employee contributions transfer to the participant's ORP account)

TRSL members who have more than five years of retirement service credit and have never had the opportunity to elect ORP can choose to join ORP when initially hired by an ORP-eligible employer. They must be within their first 60 days of new employment.

*EXAMPLE: A TRSL regular member with 10 years of service credit with a K-12 employer changes jobs and is now, for the first time, working as an unclassified employee at a higher education institution*

## **Members who choose to participate in ORP after being in the TRSL Defined Benefit Plan (Regular Plan):**

- At the member's request, only the member portion of retirement contributions will be transferred to the carrier if the member has been in TRSL more than 60 days.

# Higher education ORP contributions

The total **employer contribution** rate for all employers includes the following:

**Transfer Amount:** The percentage amount actually transferred to each ORP participant's account; set by law or Board resolution.

- The transfer rate minimum is 6.2%\*\*

**Shared UAL:** The percentage all employers pay toward the unfunded accrued liability (UAL) and retained by TRSL.

| Total ORP Employer Contribution Rate (FY 2025) |              |
|--|--------------|
| **Transfer Amount                              | 6.2%         |
| ^Shared UAL                                    | 15.9%        |
| <b>Total Employer Contribution Rate</b>        | <b>22.1%</b> |

| Contributions transferred to the ORP participant's carrier |               |
|--|---------------|
| *Employee  | 7.95%         |
| **Employer   | 6.2%          |
| <b>Total transferred to ORP carrier account</b>            | <b>14.15%</b> |

\* **ORP participants contribute** 8% of salary, less a 0.05% TRSL administrative fee.

\*\* LSA R.S. 11:927 sets the employer portion transfer amount, which cannot be less than 6.2%.

^ TRSL retains the UAL portion of the employer's total contribution rate.

# ORP salary & contributions limits

Contributions reported/transferred to the ORP carriers are limited to \$69,000 for calendar year 2024

- The limit includes both the employee and employer contribution amounts

## Optional Retirement Plan (ORP) Maximum Contribution Limits



| Calendar Year | Maximum Annual Contribution<br>(Employer & Employee contributions) |
|---------------|--|
| 2024          | \$69,000   |
| 2023          | \$66,000   |
| 2022          | \$61,000   |
| 2021          | \$58,000   |
| 2020          | \$57,000   |
| 2019          | \$56,000   |

# Termination of ORP participants

## **Do not process an online termination in EMIS for an ORP participant**

- Update your agency's software with the termination date for the participant to ensure salary information is no longer reported to TRSL
- When the former employee requests a rollover of his ORP funds, TRSL will contact you for a termination date
- TRSL will provide the confirmed termination date to the former employee's ORP carrier to initiate the rollover

# 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 MANUAL** INDEX 4.0  
**INDEX 4.0: Contribution Reporting & Corrections** January 2023

**CONTENTS**

- [Contributions & reporting](#)
- [Earnable compensation](#)
- [Monthly salary & contribution reports](#)
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- [Remitting contributions & payments to TRSL](#)

**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 corrections
- process terminations for TRSL-covered employees who have resigned or terminated employment with the TRSL reporting agency

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.

Contribution amounts from TRSL-eligible employees (also referred to as actual) are reported to TRSL each month on the employer contributions and contributions transmittal report established by [LSA R.S. 11:62 \(11\)](#) for reporting and remittance by TRSL.

- [Corrections](#)
- [Contributions corrections](#)
- [Prior year salary corrections](#)
- [Rollover earnings](#)
- [Sheltered/unsheltered contributions](#)
- [Terminations](#)
- [Frequently asked questions](#)

| Current member contribution rates |                             |
|-----------------------------------|-----------------------------|
| <b>School Lunch Plan A</b>        | <b>9.1%</b> (System Code 2) |
| <b>School Lunch Plan B</b>        | <b>5.0%</b> (System Code 3) |
| <b>Regular Plan</b>               | <b>8.0%</b> (System Code 4) |

1
[www.TRSL.org](http://www.TRSL.org) • 1-877-ASK-TRSL • [web.master@trsl.org](mailto:web.master@trsl.org)
4.0 - Contribution Reporting

# 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 PBIs (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

---

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 (<i>only for lab schools</i>)</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 **Defined Benefit** retirement plan (System 4)
- Two ways to retrieve report



| Query Record        |        | Employer Contribution Charges  |              |                 |           |              |            |
|---------------------|--------|--------------------------------|--------------|-----------------|-----------|--------------|------------|
| System<br>4         |        | TRSL - REGULAR                 |              | Employer: SB    |           |              |            |
| Fiscal Year<br>2024 |        | Fiscal Year: Current Fiscal Yr |              | Show Rejections |           |              |            |
| Month               |        | Earnings                       | Sheltered    | Unsheltered     | Full-Time | Employer     |            |
| JUL                 | Error  | 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                 | Error  | 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                 | Error  | 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                 | Error  | 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               | Report | 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  
4

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 Report | 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 Error  | 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 Error  | 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><br>ACTIV-DROP                                  | 07/27/2023  | 08/2023          | Sheltered    | 2,988.42        | 454.14   | 2,988.42             | Contribution unreasonable.        |
| 08/15/2023                        |            | <b>S</b><br>ACTIVE                                      | 03/02/2021  | 09/2023          | Unsheltered  | 807.50          | 64.60    | 807.50               | Contribution type invalid.        |
| 10/27/2021                        |            | <b>AS</b><br>RTW337 EL                                  | 10/27/2021  | 11/2023          |              |                 |          |                      | RTW member Enrolled not reported. |
| 08/04/2022                        |            | <b>CA</b><br>RTW337 ACT                                 | 10/04/2021  | 07/2023          |              |                 |          |                      | RTW member Enrolled not reported. |
| 08/07/2003                        | 08/03/2023 | <b>B</b><br>EST RETIRE                                  | 08/04/2023  | 08/2023          |              |                 |          |                      | Enrolled not reported.            |

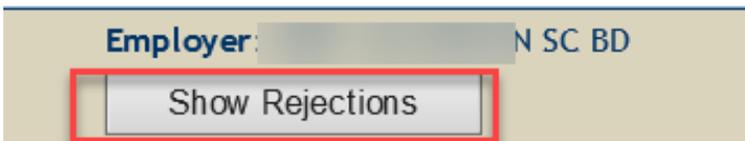
**Tip:** Exception records will delete from report upon each online correction/update

# 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, the 'Employer Contribution Charges' screen is displayed for TRSL - REGULAR, Fiscal Year: 2023, Employer: SC BD. A red box highlights the 'Show Rejections' button. Below that, the 'Salary Rejections' table is shown with columns for Month/Year, SSN, Actual Earnings, Sheltered Contributions, Unsheltered Contributions, FullTime Earnings, and Error Message. A red box highlights 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 |  |
| 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

| Contribution Correction  |                 |   |                     |                        |
|--|-----------------|---|---------------------|------------------------|
| System: 4<br>SSN:<br>Name:   |                 | Employer:<br>Fiscal Year: <input type="text" value="Current Fiscal Year"/><br>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, 2020, or 2022) 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: \_\_\_\_\_

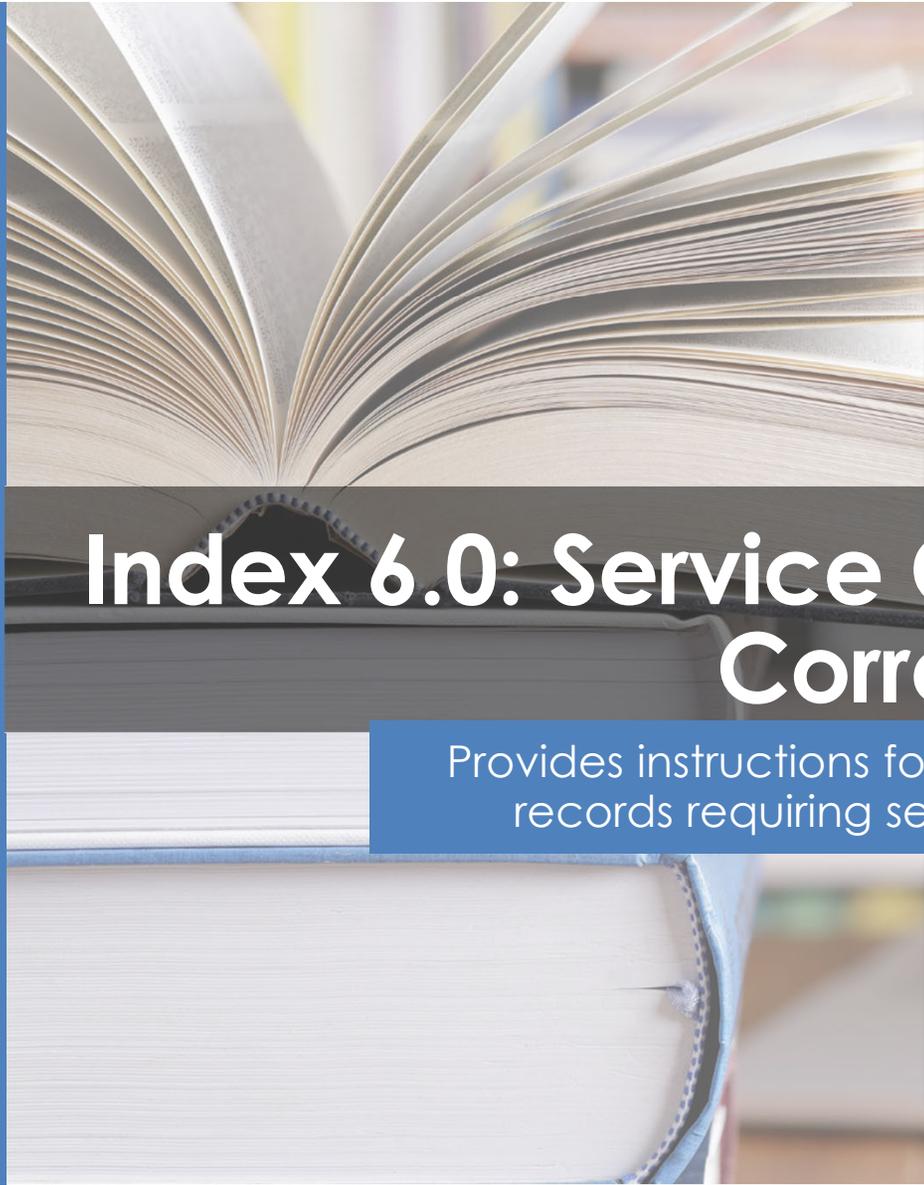
**Procedures for using Terminations:**

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**



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[if needed](#)

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 fiscal year (as a full-time employee) in TRSL-core positions (excluding non-core positions).
- **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

is or less institution hours (or quarter).

centage of employee, if the

number of credit hours considered full-time per semester is 12 and someone teaches 6 credit hours, their percent effort is 50% (6 credit hours divided by 12 credit hours)

- **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.

# Index 6.0: Service Credit Certifications / Corrections

Provides instructions for identifying and correcting records requiring service credit certification

[Service credit certifications/corrections](#)

[QY certification procedures](#)

[Full-time only corrections](#)

[Common errors to avoid](#)

[Actuarial cost for full-time only corrections](#)

[How to read account history](#)

[Requesting Corrections if needed](#)

[Unreasonable Service Credit 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 1: Employee works 5 hours per day; normal full-time is 8 hours per day;

- Percent effort:  $5/8 \text{ hours} = 63\% \text{ effort}$

Example 2: Adjunct employee scheduled for Fall semester to teach 6 credit hours; normal full-time is 15 credit hours for Fall & Spring

- Percent effort:  $6/15 \text{ credit hours} = 40\% \text{ effort for Fall semester}$

# Retrieving Questionable Years Report

Reports Updates Logo

- 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
- Questionable Years**
- Questionable Year Statistics for All Fiscal Years
- Reporting Not Enrolled
- Sick Leave
- Sick Leave Errors

### Query Record

Employer ID  
[ ]

Report Selection

- retirement actions pending
- all outstanding questionable years
- fiscal years less than/equal to 3 years old
- fiscal years greater than 3 years old
- by fiscal year

Sort Selection

- SSN
- fiscal year
- member status
- reason code

## Questionable Years Report

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.

- 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.
- 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.
- 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.
- 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.
- 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.

# 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<br>Time: 12:55:47PM  |     | Teachers' Retirement System of Louisiana<br>Questionable Years |             |   |                    | Page 1 of 2<br>By: Sharonl |                 |                    |                |                             |
|---|-----|--|-------------|---|--------------------|----------------------------|-----------------|--------------------|----------------|-----------------------------|
| This report contains all outstanding questionable years sorted by reason code.    |     |  |             |   |                    |                            |                 |                    |                |                             |
| Current Count 17 as of 08/05/2021<br>Original Count 417                           |     |  |             | Employer:<br>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)<br>Sabbatical at Reduced Pay<br>Extra Earnings<br>Workers' Compensation<br>Summer School Earnings<br>Full-Time Earnings Under/Over-stated<br>Full-Time not previously reported<br>1st Year of Employment<br>Last Year of Employment<br>1st Year of Employment After DROP<br>Part-time Employee<br>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 / 1<sup>st</sup> 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 JOHN | 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:<br>Name:<br>System: 4 |                    | Employer:<br>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.**

Full-Time Earnings:

Reason:

Comment:

**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.)**

**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<br>1st year of employment after DROP<br>1st year of employment<br>Last year of employment<br>Official leave (other than sabbatical)<br>Sabbatical at reduced pay<br>Extra earnings<br>Workers' compensation<br>Summer school earnings<br>Part-time employee<br>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:<br>Name:<br>System: 4 | Employer:<br>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:<br>Name:                 |                    |                 | Employer ID: SC BD<br>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><br>1. Select a reason for the correction.<br>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.<br>Reason: <input type="text"/><br>Comment: <input type="text"/> | <b>Instructions for using Full-Time Comment:</b><br>1. Required for Primary when the Full-Time is different.<br>2. Select a reason for the full-time change.<br>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.<br>Reason: <input type="text"/><br>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: 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

**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: Earnings reported in July but earned in June  
 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: Full-Time not previously reported  
 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

Submit

Use Comment field or Reason drop-down menu

Use Comment field or Reason drop-down menu

# 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 |

## Service credit for traditional adjunct instructors - SPECIAL CONDITIONS

**EXAMPLE** (instructor with 10 or more years of TRSL service for eligibility):

Typically, full-time is 15 hours per semester. Each semester is  $\frac{1}{2}$  fiscal year.  
**Fall semester** = 0.50 service credit; **Spring semester** = 0.50 service credit.

### Fall semester – 3 contract hours

- 3hours / 15 hours = 0.20 effort
- 0.50 service credit x 0.20 effort = 0.10  
**service credit for benefit computation**
- 0.10 part-time service credit / 0.20 effort =  
**service credit for eligibility purposes**

### Spring semester – 9 contract hours

- 9 hours / 15 hours = 0.60 effort
- 0.50 service credit x 0.60 effort = 0.30 **service credit for benefit computation**
- 0.30 part-time service credit / 0.60 effort =  
**service credit for eligibility purposes**

Total **service credit for benefit computation** for the year = 0.40  
Fall semester (0.10) + Spring semester (0.30)  
Total **service credit for eligibility purposes** for the year = 1.00  
Fall semester (0.50) + Spring semester (0.50)

# Certifying traditional adjunct employment - SPECIAL CONDITIONS

Use TRSL's Adjunct Certification letter for adjunct employees employed by credit hour contracts

- Ensure eligibility each semester before certifying

*Assigned Retirement Analyst Liaison will provide instructions to update online in EMIS*



**TRSL**  
Teachers' Retirement System of Louisiana

• www.trsl.org  
t 225.925.6446  
m 225.925.4779  
e web-master@trsl.org  
Post Office Box 94125  
Baton Rouge LA 70804-9123

03-6

**SERVICE CREDIT CERTIFICATION – ADJUNCT**

UNIVERSITY  
MS. ( )

LA                      000

Re:  
SSN:                      ( )

The fiscal year listed below is being questioned for possible adjunct earnings. Please certify the following information:

| Fiscal Year:             | Number of Credit Hours or Classes taught per semester | Number of Credit Hours or Classes considered Full-Time | Actual Earnings for each Semester | Did member work the entire semester? (circle one) | If No, indicate Amount member would have earned if worked entire semester | Explanation for other earnings (i.e. additional compensation, overloads, grants, etc) |
|--------------------------|---|--|-----------------------------------|---|---|---|
| July/Aug Summer Semester |   |  | \$                                | Yes / No  | \$  |   |
| Fall Semester            |   |  | \$                                | Yes / No  | \$  |   |
| Spring Semester          |   |  | \$                                | Yes / No  | \$  |   |
| June Summer Semester     |   |  | \$                                | Yes / No  | \$  |   |

Please verify the membership eligibility before certifying anyone working less than 20 hours per week or less than 50% of what is considered full-time. Please see Index 2.0 of the Employer Procedures Manual located on the TRSL website ([http://www.trsl.org/main/employers/procedures\\_manual](http://www.trsl.org/main/employers/procedures_manual)). If you determine the member is not eligible, please submit a Prior Year Correction to remove any ineligible earnings. If member was contracted to work more than 20 hours per week or at 50%, but worked less due to class cancellation due to lack of enrollment or other reason: please document in comments below or contact your agency's **assigned TRSL Retirement Liaison** for assistance.

# TRSL adjunct certification letter - SPECIAL CONDITIONS

## Traditional Adjuncts only

**Example:** Adjunct certification letter

TRSL  
Teachers' Retirement System of Louisiana

www.trsl.org  
225 925 6846  
225 925 4779  
webmaster@trsl.org  
Post Office Box 94123  
Baton Rouge LA 70804 9123

03-6

SERVICE CREDIT CERTIFICATION - ADJUNCT  
June 13, 2017

UNIVERSITY  
MS.  
AVENUE  
209-0000  
EMPR #00

Re: \_\_\_\_\_  
SSN: \_\_\_\_\_

The following years are questionable and contain possible adjunct earnings. Please certify the following information:

| Fiscal Year:    | Number of Hours or Classes actually taught per semester | Number of Hours or Classes considered Full-Time | Actual Earnings for each Semester | Did member work the entire semester? (circle one) | If No, indicate Amount member would have earned if worked entire semester | Explanation for other earnings (i.e. additional compensation, overloads, grants, hourly wages etc) |
|-----------------|---|---|-----------------------------------|---|---|--|
| 2014            |   |   |                                   |   |   |  |
| Fall Semester   | 6 hrs   | 15  | \$ 3,600                          | Yes / No  | \$ -  | -  |
| Spring Semester | 6 hrs   | 15  | \$ 3,600                          | Yes / No  | \$ -  | -  |
| Summer Semester | 6 hrs   | 6   | \$ 5,800                          | Yes / No  | \$ -  | -  |

July/August

Please complete and return service credit certifications within 60 days. After 60 days, TRSL will use the service credit and earnings as is or may adjust for reasonableness. To return by fax, send to 225 925-6366.

Signature \_\_\_\_\_ Date 06-15-2017

**Example:** Information from Adjunct certification letter updated online in EMIS

|                                 |                      |        |          |          |              |
|---------------------------------|----------------------|--------|----------|----------|--------------|
| 06/30/2014                      | 013 Primary          | UNIV I | 1,040.00 | TSREG ** | 0.11 REGULAR |
| fall 6/15, spring 6/15 + summer |                      |        |          |          |              |
| 02/27/2018                      | By QUESTIONABLE YEAR |        | 1,040.00 | TSREG    | 0.07 FT      |

# Calculating % effort for traditional adjunct employment

## % effort guide

### EXAMPLE:

If 15 credit hours is full-time for Fall/Spring

| # classes | # semester hours | Semester hours/full-time | % effort |
|-----------|------------------|--------------------------|----------|
| 1 class   | 3 hours          | 3/15                     | 20%      |
| 2 classes | 6 hours          | 6/15                     | 40%      |
| 3 classes | 9 hours          | 9/15                     | 60%      |
| 4 classes | 12 hours         | 12/15                    | 80%      |
| 5 classes | 15 hours         | 15/15                    | 100%     |

# Certifying hourly adjuncts - SPECIAL CONDITIONS

Typically requires a Full-time Only Correction

## 1. Verify hourly employee's enrollment eligibility

- Must work more than 20 hours per week OR
- Meets **Ten (10) year rule** for service credit for eligibility

## 2. Calculate Full-time Earnings amount

*Hourly rate x total hours of contract for a year*

- 9 months: 1,440 hours x hourly rate
- 12 months: 2,080 hours x hourly rate

## Certifying hourly adjuncts (cont.) - SPECIAL CONDITIONS

### Typically requires a Full-time Only Correction

- 3. Reason:** If worked a set schedule then select "Part-time Employee" as the reason. If worked as needed with no set schedule then skip reason.
- 4. Enter comment:** Hourly employee @ XX/hr, sched to work at least XX hours per week.
  - Document employees contracted to work more than 20 hours per week or at 50%

Full-time Only Corrections program

Full-Time Earnings:  Enter Full-time Amount  
Reason:  Select "Part-time Employee"  
Comment:  Enter Comment

# Certifying hourly adjuncts in EMIS - SPECIAL CONDITIONS

## EXAMPLE: Hourly adjunct certification

Employee worked as an hourly adjunct at \$20 per hour for the academic year (9 month contract)

- \$20/hr. x 1,440 hours = \$28,800 Full-time earnings
- Comment entered to provide hourly rate and scheduled hours per week

| Full-Time Only Corrections |                    |                   |                     |                    |                |                                      |
|----------------------------|--------------------|-------------------|---------------------|--------------------|----------------|--------------------------------------|
| SSN:                       |                    | Employer: 005     |                     | BD                 |                |                                      |
| Name: v A                  |                    | Fiscal Year: 201. |                     |                    |                |                                      |
| System: 4                  |                    |                   |                     |                    |                |                                      |
| Contribution Type          | Employer Indicator | Actual Earnings   | Contribution Amount | Full Time Earnings | Service Credit | Comment                              |
| Sheltered                  | Primary            | 19,811.05         | 1,584.96            | 19,811.05          | 1.00           | QUESTIONABLE YEAR REASON(S) - 4; P/T |

### Instructions for using Full-Time On

1. The information as reported to TRSL for
2. Full-time earnings is the compensation th working period. Full-time earnings equal an actually paid) plus any additional payments r house allowances, coaching supplements, sa or her base pay defined as earnable compen is the same as full-time employees. Full-ti
3. If the fiscal year you are correcting has because the member's actual and full-time time earnings, which will divide actual by
4. If the fiscal year has service credit of 1 database, you will receive an error "New f process will also mark the year with asteri
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 cor
8. NOTE: The correction of an authorized authorized signer at the agency.

Full-Time Earnings:

Reason:

Comment:

Full-Time Earnings:  
Reason:  
Comment:

|  |             |        |          |              |          |           |
|--|-------------|--------|----------|--------------|----------|-----------|
| 06/30/2016   | 005 Primary | 432.60 | TSREG ** | 0.19 REGULAR | 5,407.50 | 28,800.00 |
| WORKED AS NEEDED AT \$20 PER HOUR. SCHED 28 HOURS/WEEK |             |        |          |              |          |           |
| 10/26/2017   | By: E       | 432.60 | TSREG    | 0.16 FT      | 5,407.50 | 21,200.00 |
| QUESTIONABLE YEAR                                      |             |        |          |              |          |           |

# 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 |           |      |



# Certifying Retiree RTW Option 2 Supp 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:<br>Name:<br>System: 4             |                    |                 | Employer:<br>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 Supp Credit (cont.)- SPECIAL CONDITIONS

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

**Using Full-time Only Corrections**

- If Actual Earnings for RTW SUPP period reported are correct

## 2. Calculate & enter Full-time Earnings amount

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

|            |     |   |                        |
|------------|-----|---|------------------------|
| 09/28/2023 | By: | ONLINE SAL CORR-142/182 @ \$304.34 + \$2391.67 supp | 57,781.88              |
| 09/26/2023 | By: | QUESTIONABLE YEAR                                   | Full-time Earnings Amt |

# Certifying Retiree RTW Option 2 Supp 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 Supp 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, 01/01/2022 through 01/01/2023             |                   |   |
| <input checked="" type="radio"/> RTW-ACT-RET, 01/01/2022 through 01/01/2023 |                   |   |
|   |                   | <input type="button" value="Continue"/> |

# Correcting Retiree RTW Option 2 Supp 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:<br>Name:<br>System: 4    |                    |                 | Employer ID:<br>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 Supp 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<br><input type="text"/> | Full-Time Earnings<br><input type="text"/> | Delete Posting<br><input type="checkbox"/> |
|--------------|---|--|--|

# Correcting Retiree RTW Option 2 Supp 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> |
| <input type="button" value="Submit"/>  |   |

## Defer pay/rollover earnings - SPECIAL CONDITIONS

Agencies should report earnings as earned, not as paid

*Example:* 9-month faculty paid over 12 months on a September to August pay cycle

- 1<sup>st</sup> paycheck for new academic year is September, last paycheck issued in August
- Agency can report paychecks issued during the summer (June, July, & August) for work completed by the end of the academic year with the June monthly salary/contributions file

If end of fiscal year earnings are reported to TRSL in July and/or August, agencies should move those earnings to the correct fiscal year



# 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

| 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)

**TRSL**  
Teachers' Retirement System of Louisiana

June 2, 2021

06 - 99

MRS. [REDACTED] SCHOOL SYSTEM  
PO BOX [REDACTED]  
[REDACTED] TON, LA 704 [REDACTED]

**Service**  
**1st Request**

Member: [REDACTED]  
SSN: [REDACTED]  
Date of Retirement: 05/22/2021

Dear Employer:

Additional information is needed to continue processing this member's Application for Retirement, Form 11A. Please certify the items listed below at the appropriate time. Items can be updated online after logging into TRSL's Employer/Membership Information Site.

- ◆ Sick leave information for FISCAL YEAR 2021 & SICK LEAVE DATED: [REDACTED]

To report sick leave days used, it is the employer's responsibility to use the Update section on TRSL's web site and select "Sick Leave Add and/or Update".

Submit the following AFTER the termination date or immediately if not employed:

- ◆ Agency Certification (Form 11B) covering July 1 through DATE: [REDACTED]

If you have any questions, please contact Teachers' Retirement System of Louisiana (TRSL) at (225) 925-6446 or toll-free (outside the Baton Rouge calling area) at 1-877-ASK-TRSL (1-877-275-8775).

Sincerely,  
Retirement Department  
Teachers' Retirement System of Louisiana

**TRSL**  
Teachers' Retirement System of Louisiana

July 6, 2021

06 - 99

MRS. [REDACTED] SCHOOL SYSTEM  
PO BOX [REDACTED]  
[REDACTED] LA 7 [REDACTED]

**2nd Request**  
**Member**

SSN: [REDACTED]  
DROP Dates: ( [REDACTED] /2017 through [REDACTED] /3/2020  
Date of Retirement: 05/22/2021

**TRSL**  
Teachers' Retirement System of Louisiana

August 16, 2021

06 - 99

MRS. [REDACTED] PARISH SCHOOL SYSTEM  
PO BOX [REDACTED]  
[REDACTED] LA 7 [REDACTED]

**Final Request**  
**Member**

SSN: [REDACTED]  
DROP Dates: [REDACTED] /2017 through [REDACTED] /3/2020  
Date of Retirement: 05/22/2021

Dear Employer:

Additional information is needed to continue processing this member's Termination of Employment at End of DROP Participation/Employment (Form 11H). Please provide the items listed below after the member's last day of work. All items can be updated online after logging into TRSL's Employer/Membership Information Site.

- ◆ Report sick leave information for Fiscal Year: 2020

*If this is not received within 15 days, the file will be processed as is. If information is received later that indicates TRSL overpaid the member, the employer may be charged the amount of overpayment in accordance with LA-R.S. 11:988.*

If you have any questions, please contact Teachers' Retirement System of Louisiana (TRSL) at (225) 925-6446 or toll-free (outside the Baton Rouge calling area) at 1-877-ASK-TRSL (1-877-275-8775).

Sincerely,  
Retirement Department  
Teachers' Retirement System of Louisiana

# 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](http://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   | <input type="text"/>                          |
| 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<br>\$ <input type="text"/> |
| 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<br>\$ <input type="text"/>  |
| 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<br><input type="text"/> %      |
| Comment<br><input style="width: 100%;" type="text"/>   |   |
| Electronic Signature   |   |
| <input type="checkbox"/> 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. |   |
| <input style="border: 1px solid black; padding: 2px 5px;" type="button" value="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<br><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<br>\$ <input type="text"/>    |
| Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.   | Full-time earnings<br>\$ <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.

|  |  |
|--|--|
| <b>Member Information</b>  |  |
| Member name  | Social Security number                                   |
| Employer   |  |
| <b>Current Year Information (July 1 - June 30) - Complete for all retirements, DROP and deaths</b>   |  |
| Date of termination - See Instructions   | Enter date in mm/dd/yyyy format.<br><input type="text"/> |
| 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<br>\$ <input type="text"/>            |
| 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<br>\$ <input type="text"/>             |
| 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<br><input type="text"/> %                 |
| Comment<br><input type="text"/>  |  |
| <b>Retiring After DROP</b>   |  |
| Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation.  | Fiscal year<br><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<br>\$ <input type="text"/>               |
| Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.   | Full-time earnings<br>\$ <input type="text"/>            |

## 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)

# 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.



## 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<br>Baton Rouge LA 70809 | web.master@trsl.org | (225) 925-6366 | 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 (jr, II, etc.) \_\_\_\_\_ Social Security number (###-##-####) \_\_\_\_\_

Address: Street / PO box \_\_\_\_\_ City, state, zip \_\_\_\_\_

Daytime telephone (include area code) \_\_\_\_\_ Email address \_\_\_\_\_

Marital status:  Single  Married  Divorced  Re-married  Legally separated  Widowed

Has your marital status changed since returning to work?  Yes  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) \_\_\_\_\_

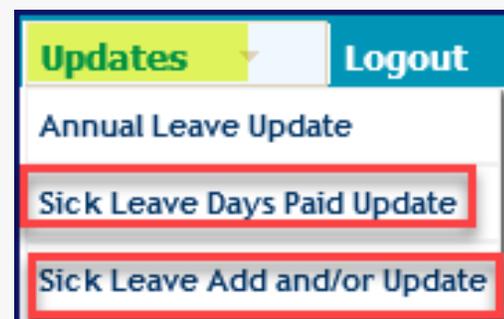
Supplemental benefit is not effective until 90 days after the retiree's last day of work.

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

Query Record

System  
4

SSN  
[ ]

Use Employment History  
- OR -  
Enter employment dates

Use Employment History  
- OR -  
Enter employment dates

Beginning Date  
(mm/dd/yyyy)  
[ ]

Ending Date  
(mm/dd/yyyy)  
[ ]

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

Display Records  
 All  
 Adds only  
 Updates only

Select Clear

# 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

The diagram shows a form with a header 'Sick Leave Days Paid' and an input field with 'day(s)' next to it. Below the input field is an 'Add' button. A blue callout bubble with a white border contains the text 'Enter # Sick Lv days paid (ex. 25), then click Add'. A red arrow points from the callout bubble 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
- TRSL Form 15ELEC (La. R.S. 11:710.2)
- 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</li> <li>Retirees who met the criteria for the 2010 RTW Group but who make an irrevocable election to transfer to the 2020 RTW Group</li> </ul> |
| Index 15.3   | <ul style="list-style-type: none"> <li>Retirees who retired on or before June 30, 2020</li> <li>Retirees who have at least 30 years of service</li> <li>Retirees who are 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><br/><b>2010 RTW Group</b></p>   | <p>Retired <b>before</b> July 1, 2020<br/> <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><br/><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<br/> <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)<br/>           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><br/><b>2022 RTW Group</b></p> | <p>Higher education critical shortage (adjunct professor in a nursing program where a critical shortage exists)</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.

# 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

# RTW provisions

|                   | Benefit Impact  | Position eligibility   | Contribution requirement  |
|-------------------|---|--|---|
| “Retired Teacher” | <b>Earnings limit</b><br>25% of retirement benefit    | Adjunct professor<br>tutor of k-12 students<br>presenter of prof. development                                  | <u><b>Yes</b></u><br>refundable upon termination                                    |
| “Retired member”  | <b>Suspension of benefits</b>                         | All other positions, including<br>administrative, athletic, clerical,<br>paraprofessional, food services, etc. | <u><b>No</b></u><br>(DOT needed to resume)  |
| RTW Option 1      | <b>Earnings limit</b><br>25% of Final Average Comp    | Available to all part-time and full-time<br>direct employment positions  | <u><b>Yes</b></u><br>refundable upon termination                                    |
| RTW Option 2      | <b>Suspension of benefits</b><br>Earns service credit | Available to all<br>full-time direct employment positions  | <u><b>Yes</b></u><br>accrues supplemental benefit (11RTW<br>& DOT needed to resume) |
| RTW Option 3      | <b>Suspension of benefits</b>                         | Applies to all employment by<br>contract or corporate contract   | <u><b>No</b></u><br>(DOT needed to resume)  |
| Critical Shortage | <b>No impact</b>                                      | Adjunct professor in a nursing<br>program where a shortage exists  | <u><b>Yes</b></u><br>refundable upon termination                                    |

## 2022 RTW Law (La. R.S. 11:710.2) *\*Higher Ed Only\**

Applies to adjunct professor positions in a nursing program where a *critical shortage exists*

### Retiree eligibility:

- Retired on/before June 30, 2020
- Have at least 30 years of service
- Be at least age 62

### To declare:

Must list unfilled positions or positions filled by retirees on websites of:

1. Post-secondary institution
2. Institution's management board
3. Board of Regents

# 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

- 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

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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.*

Local phone: 225-925-6446 | Toll free : 1-877-275-8775

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