

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



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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

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Employer/Member Information System (EMIS)

TRSL's employer database

Employers can

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




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EMIS system codes

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

System 4 TRSL Regular Plan – Defined Benefit Plan for “teachers” in TRSL eligible positions

System 6 ORP (Optional Retirement Plan) – 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

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Form 1: Authorized Contacts

Grants EMIS access rights to designated employer personnel

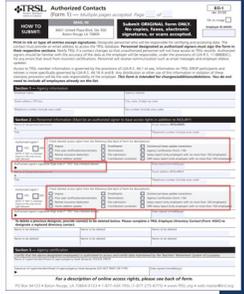
Section 2 (Authorized signer):

- 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 Certificat
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (on
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report



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EMIS access rights

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

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EMIS access rights (cont'd)

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

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Form 1EDC: Employer Directory Contacts

Updates or replaces agency contacts

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

NOTE: Not all categories require an employer contact.

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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

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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*

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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

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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

Form 2FRB: Forfeiture of Retirement Benefits – Attestation of Understanding

Online enrollment process will require agency to verify if the employee has completed and signed the Form 2FRB

All new hires are required to complete Form 2FRB

- Keep original signed form in employees' personnel records

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

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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

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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)

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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

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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*



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Enrollments - SPECIAL CONDITIONS Unable to enroll online – general error message

- 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)
- Re-try online enrollment if any of the above data previously entered incorrectly.
- Contact TRSL's helpdesk at the email address provided if you receive the error message again.



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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

Current ORP carriers

VOYA FINANCIAL™ <https://trsl.beready2retire.com>

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

corebridge financial <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%
Total Employer Contribution Rate	22.1%

Contributions transferred to the ORP participant's carrier	
*Employee	7.95%
**Employer	6.2%
Total transferred to ORP carrier account	14.15%

* 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.

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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 (Employer & Employee contributions)
2024	\$69,000
2023	\$66,000
2022	\$61,000
2021	\$58,000
2020	\$57,000
2019	\$56,000

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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

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Types of contributions

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

Tax sheltered	Tax unsheltered
<ul style="list-style-type: none"> Active members only Includes paid sabbatical or extended sick leave (only for lab schools) Employees on workers' compensation and using their sick leave 	<ul style="list-style-type: none"> Employees on workers' compensation (contributions via third-party payments) USERRA payments 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. Employer contributions

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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

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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

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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

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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

Month	Report	Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL	Transmittal	1,237,676.57	97,043.49	19.20	1,240,912.51	
	Payrollone	7,756.00	626.55	0.00	7,756.00	
	CCDr	-4,551.96	-412.16	0.00	-2,897.22	
	Pushed	1,224,767.55	96,019.80	19.20	1,230,488.91	303,742.45
AUG	Transmittal	1,648,844.21	130,503.92	132.20	1,649,615.36	
	Payrollone	8,911.25	697.20	33.60	8,911.25	
	CCDr	-4,902.04	-382.16	0.00	-4,902.04	
	Pushed	1,635,932.92	129,504.46	98.60	1,638,722.00	405,710.87
SEP	Transmittal	7,348,789.65	581,582.39	4,669.27	7,354,240.04	
	Payrollone	0.00	0.00	0.00	0.00	
	CCDr	-134.48	-29.22	14.46	-144.74	1,822,461.52
	Pushed	7,348,655.17	581,582.37	4,683.73	7,358,788.80	
OCT	Transmittal	10,228,716.78	811,716.56	4,197.77	10,238,607.60	
	Payrollone	0.00	0.00	0.00	0.00	
	CCDr	-11,616.23	-891.22	0.00	-2,040.39	2,933,988.74
	Pushed	10,217,099.55	810,825.34	4,197.77	10,238,267.56	

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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"

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Contribution Exception Report

- Layout:
- Sort & filter info
 - Number of exception records

Date: 12/29/2023 Page 2 of 2
 Time: 2:44:58 PM By: [User]
 Control No: Social Security Number [Redacted] Exception Record: 1
 Filter By: No Filter
 Employer:

Start Date	Term Date	Status	Reporting Period	Contrib Type	Actual Earnings	Contribs	Full Time Earnings	Exception Message	
07/01/2023		M ACTIVE	07/01/2023	08/02/23	Shellhead	2,888.42	454.14	2,888.42	Contribution unreasonable.
08/15/2023		S ACTIVE	08/02/2021	08/02/23	Unshelhead	807.50	64.60	807.50	Contribution type invalid.
10/01/2021		A S RTW337 FL	10/01/2021	11/02/23					RTW member enrolled not reported.
08/04/2023		CA RTW337 ACT	10/04/2021	07/02/23					RTW member enrolled not reported.
08/01/2003	08/01/2021	B EST/ECTRE	08/04/2023	08/02/23					Enrolled not reported.

Leading zeros in SSNs will not appear

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.

Employer: N SC BD

Salary rejections

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

Month/Year	SSN	Actual Earnings	Shellhead Contributions	Unshelhead Contributions	FullTime Earnings	Error Message
09/2023		300.00	24.00	0.00	300.00	RSP MEMBER
TOTAL:		300.00	24.00	0.00	300.00	
09/2023		4,151.08	332.09	0.00	4,151.08	RSP MEMBER
09/2023		8,856.58	548.53	0.00	8,856.58	PERSON IN ESTIMATED STATUS
09/2023		888.91	55.04	0.00	888.91	PERSON IN ESTIMATED STATUS
TOTAL:		11,693.68	935.66	0.00	11,693.68	
10/2023		1,244.86	99.59	0.00	5,925.75	PENDING RET/DROPOPTS/DROP MBR
10/2023		5,151.08	412.09	0.00	5,151.08	RSP MEMBER
10/2023		1,000.00	80.00	0.00	1,000.00	PENDING RET/DROPOPTS/DROP MBR
TOTAL:		7,395.96	591.68	0.00	12,076.83	
11/2023		8,824.50	67.16	0.00	8,824.50	PENDING RET/DROPOPTS/DROP MBR
TOTAL:		8,824.50	67.16	0.00	8,824.50	

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%

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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

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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

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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

Date	Code	Description	Rate	Earnings
06/30/2016	005 Primary		432.00	28,800.00
		WORKED AS NEEDED AT \$20 PER HOUR, SCHED 28 HOURS/WEEK		
09/30/2017	By: F	QUESTIONABLE YEAR	432.00	21,200.00

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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	12,173.00	12,173.00	0.00
								No RTW Service credit	
06/30/2023	025	Ret-to-Work	SC BD	3,648.64	USREG	0.79	45,607.95	57,781.88	0.79
		per		9/28/23				Earned RTW Supp service credit	

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

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

Determine amount earned during RTW Option 2 provision for fiscal year

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

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

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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						
State:	Employer:					
Name:	Fiscal Year: 2023					
System:						
Click the yellow highlighted row...						
Correction	Employee	Actual Earnings	Correction	Full Time	Service	Comment
Date	Code	Amount	Code	Code	Code	
01/26/2023	142182	\$304.34	142182	0.25		RTW Supp
02/26/2023	142182	\$2391.67	142182	0.25		

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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

01/28/2023	By:	ONLINE SAL CORR-142182 @ \$304.34 + \$2391.67 supp	57,781.88
01/26/2023	By:	QUESTIONABLE YEAR	Full-time Earnings Amt

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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	

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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"

The screenshot shows a form titled "Prior Year Salary Corrections" with fields for SSN, Name, System, Employer ID, and Fiscal Year. Below these fields, there is a question: "Do you want to correct:". Two radio button options are provided: "RTW-ACT-RET, 06/30/2023 through 06/30/2023" and "RTWACT-RET, 06/30/2023 through 07/31/2023". The second option is selected and circled in red. A "Continue" button is visible at the bottom right.

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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

The screenshot shows the "Prior Year Salary Corrections" form with a table for entering earnings. The table has columns for "Unsheltered", "Actual Earnings", and "Full-Time Earnings". The "Unsheltered" column is highlighted in yellow. Below the table, there are instructions for using the PYC program and a "Delete Posting" button.

Unsheltered	Actual Earnings	Full-Time Earnings	Comment

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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

The form shows input fields for "Unsheltered", "Actual Earnings", and "Full-Time Earnings". The "Unsheltered" field is highlighted in yellow. There is also a "Delete Posting" checkbox.

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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 full year the member was in DROP and paid no retirement contributions due to DROP participation.

Actual earnings - earnings (including TRF earnings) the DROP participant earned during the last 12 months of DROP in fiscal year. This information is needed to test the TRF cap for members who worked at least 30 months after DROP.	Actual earnings \$
Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.	Full-time earnings \$

Agency Certification Form 11B

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:

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	RETIREMENT DATE
Member's last day of work or last day of official leave	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.

TRSL Application for Return-to-Work (RTW) Supplement

Form 11RTW

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:

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

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)

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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)

Year	Months of Contract	Sick Leave Days Used	Summer School Days Worked	Summer School Percent Effort
2000	12	4.00	0.00	0
2001	12	4.00	0.00	0
2002	12	4.50	0.00	0
2003	12	4.00	0.00	0
2004	12	4.50	0.00	0
2005	12	4.00	0.00	0
2006	12	4.00	0.00	0
2007	12	4.00	0.00	0
2008	12	4.00	0.00	0
2009	12	4.00	0.00	0
2010	12	4.00	0.00	0
2011	12	4.00	0.00	0
2012	12	4.00	0.00	0
2013	12	4.00	0.00	0
2014	12	4.00	0.00	0
2015	12	4.00	0.00	0
2016	12	4.00	0.00	0
2017	12	4.00	0.00	0
2018	12	4.00	0.00	0
2019	12	4.00	0.00	0
2020	12	4.00	0.00	0
2021	12	4.00	0.00	0
2022	12	4.00	0.00	0
2023	12	4.00	0.00	0
2024	12	4.00	0.00	0



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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



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Index 15+: Retirees Returning to Work

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

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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

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

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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:

- Suspended benefit
- Earnings limitation
- No impact to benefit

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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

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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.

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Determining Retirees RTW Group

- Is date of retirement before July 1, 2020?
 - No – 2020 RTW Group
 - Yes – Next question
- 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

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RTW provisions

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

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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:	To declare:
<ul style="list-style-type: none"> Retired on/before June 30, 2020 Have at least 30 years of service Be at least age 62 	Must list unfilled positions or positions filled by retirees on websites of: <ol style="list-style-type: none"> Post-secondary institution Institution's management board Board of Regents

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Pros and cons of switching groups

Converting from 2010 to 2020 Group	Converting from 2020 to 2010 Group*
Irrevocable <ul style="list-style-type: none"> 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 	Binding until 07/01/2027 <ul style="list-style-type: none"> If employed in capacity other than described above, could have earnings limit or suspension of benefit <p><i>*Special Transfer Group: Option is not available for everyone</i></p>

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Sharon Lachney
 Email: sharon.lachney@trsl.org
 Phone: 225-925-4097 (o) or 225-361-1482 (c)

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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

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THANK YOU!

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