The background features a close-up of an open book with many pages, and a laptop is visible in the lower right. The text is overlaid on a dark grey horizontal bar.

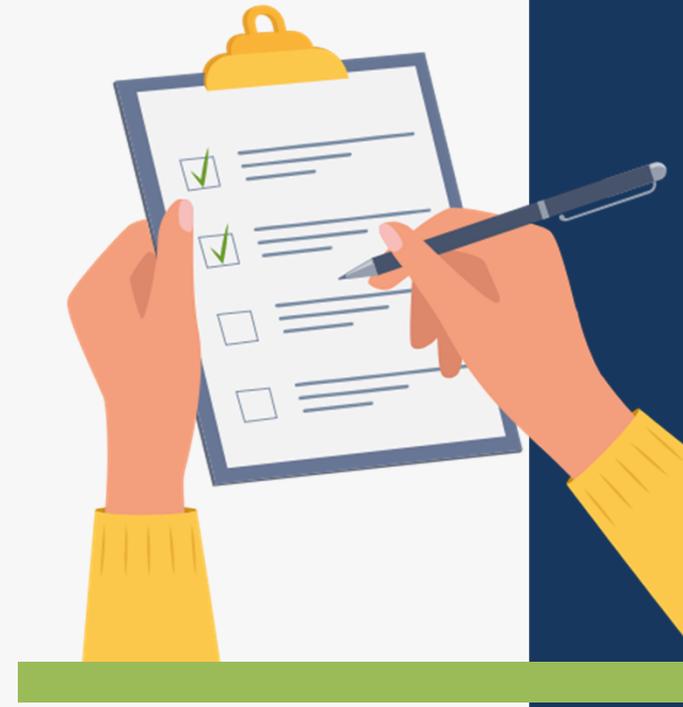
# ANNUAL EMPLOYER TRAINING

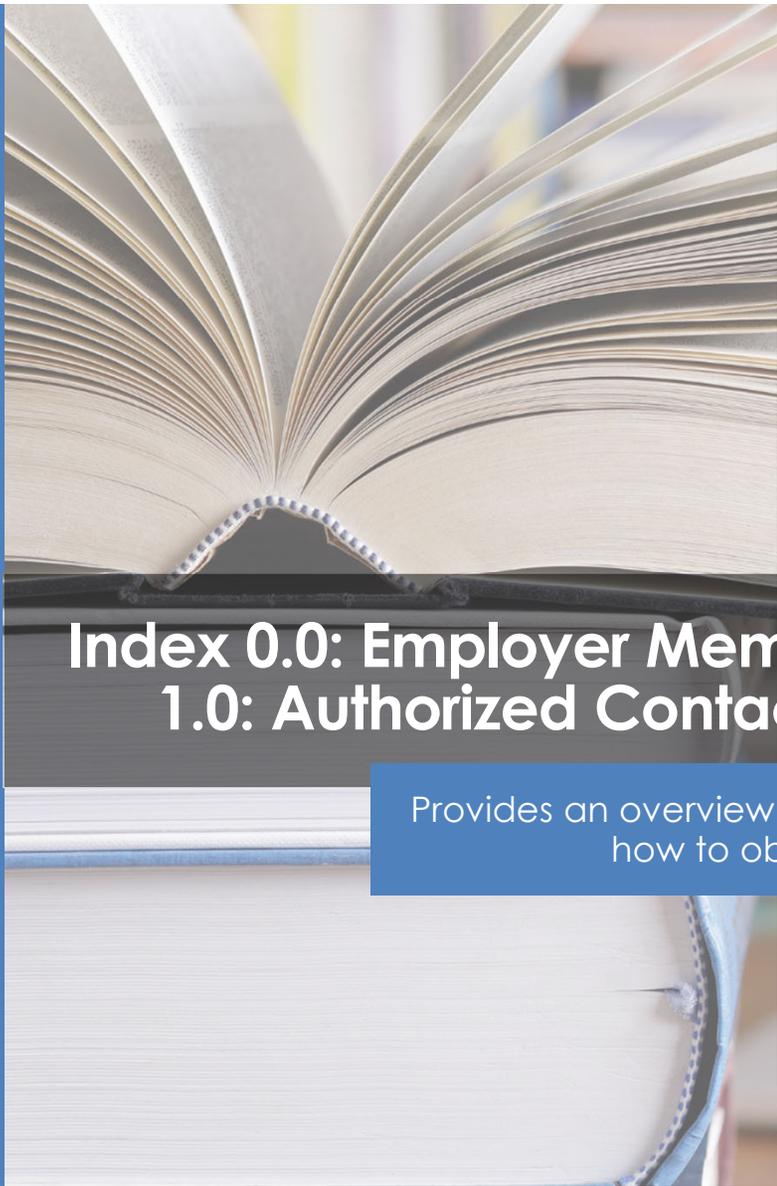
State Agencies

**March 14, 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





CONTENT

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



CONTENTS

Authorized Contacts (Form 1)

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

Employer Directory Contacts (Form 1EDC)

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

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

Authorized Contacts (Form 1)

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

What is an authorized signer?

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

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

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

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

Frequently asked questions

Employer Directory Contacts (Form 1EDC)

# TRSL vs. LASERS: Comparison for state agencies

- TRSL assigns agency numbers
- Employer Contribution rate is same as K-12 employer contribution rate
- Service credit awarded on fiscal year basis
- Does not interface with LAGov

- LASERS' agency number generally assigned based on Division of Administration numbers
- Different rates for employer contributions based on membership type
- Service credit awarded on calendar year basis
- Interfaces with LAGov

# TRSL Liaisons

Each agency is assigned a Retirement Benefits Analyst liaison

**Liaison for most DOA State Agencies:**  
Quincia Ezejiifo, [quincia.ezejiifo@trsl.org](mailto:quincia.ezejiifo@trsl.org)  
or 225-922-3265

## Other Employer Services Staff

DEPARTMENT DIRECTOR	<a href="#">Ed Branagan</a>	(225) 925-4846
ACCOUNTANT MANAGER	<a href="#">Beth Fraser</a>	(225) 925-6462
RETIREMENT SUPERVISOR	Vacant	
RETIREMENT BENEFITS MANAGER	<a href="#">Jeff George</a>	(225) 925-1887
ORP VENDOR LIAISON	<a href="#">Jessica Troclair</a>	(225) 925-3663
RETURN-TO-WORK SPECIALIST	<a href="#">Jessica Troclair</a>	(225) 925-3663
EMPLOYER TRAINING	<a href="#">Sharon Lachney</a>	(225) 925-4097
EMPLOYER TRAINING	<a href="#">Heather Landry</a>	(225) 925-7093
ACTIVE MEMBERSHIP SPECIALIST	<a href="#">Anthony Zeringue</a>	(225) 925-6407

### Employer Services

#### TRSL Liaisons

#### Employer Training

#### Employer Surveys

### GASB

#### Contact

### Employer Reporting

#### EMIS Instructions

#### FTP/File Layouts

### Procedures Manual

### Contribution Rates

### IRS Limits

### Employer FAQs

## TRSL Liaisons

To view the name and/or contact information for your agency's liaisons, use the search box below. You can search by the employer name, employer ID, or liaison's first or last name. You will see an accountant liaison and a retirement analyst liaison for each agency; please refer to the following list of liaisons' specialties:

- **Contact your Accountant Liaison:** For help with Contributions Exception Reports, Salary Rejections lists, contribution rates, ORP reports, enrollment eligibility, etc.
- **Contact your Retirement Analyst Liaison:** For help with questionable years, service credit certifications, sick leave certifications, actuarial cost corrections, etc.

SEARCH

# Employer Procedures Manual (EPM)

Employers' guide for TRSL reporting, including 18 topic-specific indices

- Employer Services
  - TRSL Liaisons
  - Employer Training
  - Employer Surveys
- GASB
  - Contact
- Employer Reporting
  - EMIS Instructions
  - FTP/File Layouts
  - Procedures Manual**
- Contribution Rates
- IRS Limits
- Employer FAQs
- THE KEY Newsletter
- Subscribe to eNews
- Ask TRSL

Procedures Manual (by index number)		
Index	Subject <b>(Revised Date)</b>	"Mastering the Manual" tips
Intro	<a href="#">Introduction</a> (07/2017)	<a href="#">Series preview</a>
0.0	<a href="#">Employer/Membership Information Site (EMIS)</a> (12/2019)	<a href="#">New to EMIS?</a>
1.0	<a href="#">Authorized Contacts &amp; Employer Directory Contacts</a> (01/2022)	<a href="#">Authorized contacts</a>
2.0	<a href="#">TRSL Membership</a> (3/2022)	<a href="#">New hires to enroll?</a>
3.0	<a href="#">Beneficiary Designation</a> (11/2022)	<a href="#">Please don't sign/witness blank beneficiary forms</a>
4.0	<a href="#">Contribution Reporting &amp; Corrections</a> (01/2022)	<a href="#">Annual contribution limits</a>
5.0	<a href="#">Online Member Access &amp; Statements</a> (12/2022)	<a href="#">Member Access through EMIS</a>
6.0	<a href="#">Service Credit Certifications/Corrections</a> (09/2022)	<a href="#">Reminders regarding service credit</a>
7.0	<a href="#">Refunds of Employee Contributions</a> (09/2021)	<a href="#">Understanding the 90-day waiting period for refunds</a>

# Employer/Member Information System (EMIS)

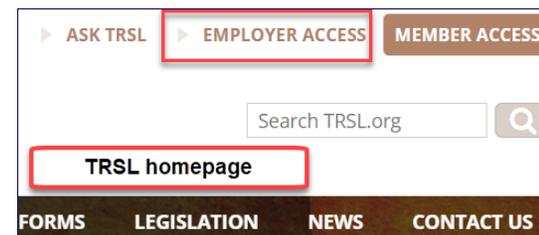
## TRSL's employer database

Employers can

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

\*OSUP reports monthly salary/contributions & sick leave usage for most state agencies (DOA agencies) with TRSL-covered employees

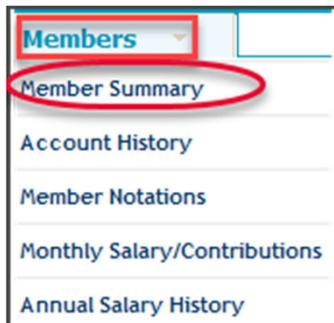
Updates	Submit Files	Submit Files	Logout
Agency Certification (Form 11B)		DOA ORP Contribution	
Annual Leave Update		DOA Salary Contribution	
Contribution Correction		DOA Sick Leave	
Enrollments		LSU ORP Contribution	
Full-Time Only Corrections		LSU-MEDICAL ORP Contribution	
Furlough Certification and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



# Member Summary

Member's personal information

- Historical record of TRSL-covered employment with dates
- Place to determine if member can elect to retain membership
  - Must have 5.00 years of service credit for eligibility



### Member Summary

SSN: [REDACTED]		Address Date: 05/31/2019	
Name: [REDACTED]		Address: [REDACTED]	
Gender: Female			
Birth Date: [REDACTED]	Age: [REDACTED]		
e-mail: [REDACTED]			

#### Status Information

Sys	Seq	Status	Code	Date	DROP Record
4		ACTIVE	(A)	02/29/2016	

#### TRSL Regular Plan Information

Date of Service Accrual: 02/29/2016		Average Comp: 50.00	
Switch-Over Date:			
Social Security Eligibility Date:			
2015 Retirement Plan			

Service Credit for Benefit Computation		Member Contributions	
Regular Service	4.33	Tax-Sheltered Regular Savings	19,209.13
		Regular Salary Report as of 11/2020	1,985.01
Estimate as of 06/30/2020	4.33	<b>Total Contributions</b>	<b>21,194.14</b>

Service credit for eligibility as of 06/30/2020: 4.33

#### Employment History

Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
[REDACTED]	P	[REDACTED]		02/29/2016 to 99/99/9999

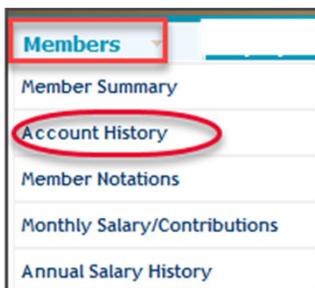
#### Beneficiaries

Name	SSN	Gender	Birth Date	Relation	Type
[REDACTED]	[REDACTED]	Male	[REDACTED]	OTHER	

# Account History

Location to view member's service credit by fiscal year

- Way to identify any questionable years left to certify when reviewing a member's account



Account History											
										<i>Process ID Legend</i>	
System: 4		SSN: [REDACTED]		Status: ACTIVE (A)							
Name: [REDACTED]		Status Date: 02/29/2016									
Eff Date	Seq	Emp Ind	Source	Contribution Amount	Type	Cert Ind	Service Credit for Benefit Computation Amount	Service Type	Actual Earnings	Full Time Earnings	Service Credit for Eligibility
06/30/2016	001	Primary	[REDACTED]	1,458.31	TSREG	**	0.33	REGULAR	18,228.88	54,477.02	0.33
ONLINE SAL CORR-1st Year of Employment											
06/19/2017	By: [REDACTED]	QUESTIONABLE YEAR									
				1,307.44	TSREG		0.33	JE	16,343.11	16,762.17	0.33
06/30/2017	002	Primary	[REDACTED]	4,207.26	TSREG	**	1.00	REGULAR	52,591.32	52,591.32	1.00
06/30/2018	003	Primary	[REDACTED]	4,415.14	TSREG	**	1.00	REGULAR	55,189.46	55,189.46	1.00
06/30/2019	004	Primary	[REDACTED]	4,501.76	TSREG	**	1.00	REGULAR	56,271.95	56,271.95	1.00
06/30/2020	005	Primary	[REDACTED]	4,626.66	TSREG	**	1.00	REGULAR	57,831.98	57,831.98	1.00
				<b>Contributions</b>			<b>Service Credit</b>		<b>Eligibility</b>		
Regular Sheltered				19,209.13	Regular Service		4.33				
Total Contributions:				19,209.13	Estimated service credit for benefit computation:		4.33		Estimated service credit for eligibility:		4.33

# Monthly Salary/Contributions

Displays member's current fiscal year salary and contributions reported

- Can be used to determine when *Agency Certification* can be completed
- Active members (EXP):
  - “3”: Earnings expected
  - “4”: Earnings may be reported
  - “0”: No earnings can be reported



Monthly Salary/Contributions						
System: 4 SSN:		Name				
Fiscal Year: <b>Current Fiscal Year</b>		% Year Employed: 100.00%				
Primary Employer:						
Month	Actual Earnings	Fulltime Earnings	Contributions	Exp	Rec	
Jul	7,240.80	7,240.80	579.26	3	3	
Aug	4,904.00	4,904.00	392.32	3	3	
Sep	4,904.01	4,904.01	392.32	3	3	
Oct	4,904.00	4,904.00	392.32	3	3	
Nov	4,904.00	4,904.00	392.32	3	3	
Dec	7,356.02	7,356.02	588.48	3	3	
Jan				3	0	
Feb				3	0	
Mar				3	0	
Apr				3	0	
May				3	0	
Jun				3	0	
<b>Total</b>	<b>34,212.83</b>	<b>34,212.83</b>	<b>2,737.02</b>			

# 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 chose ORP during employment at a Louisiana public institution of higher education; opted out of TRSL's Regular Plan (System 4), must remain in ORP

# Employer Contacts

TRSL uses this screen to know who to contact regarding accounting and retirement issues

- The *Update Permissions* section shows who can access EMIS and perform update functions



Employer Contacts																								
Web Address:			Phone:	Fax:																				
			Status: Active	Employer Type: State Agency																				
			Charter School: No	Revised: 10/23/2020																				
Code	Title	Name	Phone	Ext	E-Mail																			
AH	SECRETARY																							
AD	UNDERSECRETARY																							
DF	ACCOUNTANT ADMINISTRATOR 5																							
DP	IT UNDER DIV OF ADMINISTRATION																							
PC	HUMAN RESOURCES MANAGER B																							
PH	HUMAN RESOURCES DIRECTOR																							
AS	HR SPECIALIST																							
AS	PAYROLL & BENEFITS MANAGER																							
<p><i>Description of Contact Codes</i></p> <table border="0"> <tr> <td>AH Agency Head</td> <td>AD Agency Head Designee</td> <td>AS Authorized Signer</td> <td>BM Business Manager</td> </tr> <tr> <td>CR Contribution Reporting</td> <td>DF Director of Finance</td> <td>DP Data Processing</td> <td>FS Director of Food Service</td> </tr> <tr> <td>OC ORP Contact</td> <td>PC Personnel Contact</td> <td>PH Personnel Head</td> <td>PR Payroll Contact</td> </tr> <tr> <td>PS President of School Board</td> <td>RC Retirement Contact</td> <td></td> <td></td> </tr> </table> <p>* Authorized to sign retirement forms</p>						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					
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																							
Update Permissions																								
<p><i>Description of Update Codes</i></p> <table border="0"> <tr> <td>INQ Inquiry</td> <td>ADR Address Change</td> <td>ENR Enrollment</td> <td>TRM Termination</td> </tr> <tr> <td>CCR Contribution Correction</td> <td>PYC PY Salary Correction</td> <td>SLU Sick Leave Update</td> <td>INS Insurance Deductions</td> </tr> <tr> <td>SAL Salary Entry</td> <td>ORP ORP Entry</td> <td>AGC Agency Certification</td> <td>FSM File Submission</td> </tr> </table>													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
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												
	X																							
	X	X		X	X	X	X		X		X	X												
J	X			X	X	X	X		X		X													
	X																							
	X																							
	X																							

# 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 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)

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

**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.

EO-1 rev. 01/22  
 OK to image   
 Employer ID (###)

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

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

**Section 1 — Agency information**

Employer name:  Agency website:   
 Street address / PO box:  City, state, 9-digit zip code:   
 Telephone number (include area code):  Fax number (include area code):

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

Name of designated personnel:  Email address (REQUIRED):   
 Title:  Telephone number (include area code):

Authorized signer?  YES  NO

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

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

Authorized signer's signature (sign only if "YES" box checked above):  Date signed (mm/dd/yyyy):   
 Name of designated personnel:  Email address (REQUIRED):   
 Title:  Telephone number (include area code):

Authorized signer?  YES  NO

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

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

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>Sick/Annual Leave Update/Corrections (SLU)</b>	<ul style="list-style-type: none"> <li>• <b>Sick Leave</b> – Use to update employees' 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>File Submission (FSM)</b>	Use to upload required files/reports securely without encryption
<b>Salary Report (SAL)</b>	(Only for employers with no more than 100 employees) - Use to report monthly salary and contributions during the current fiscal year
<b>Home Address Update (ADR)</b>	Use to update mailing address for active employee
<b>Contributions Corrections (CCR)</b>	Use to add, delete, or replace employee's monthly actual and/or full-time earnings during the current fiscal year
<b>ORP Salary Report (ORP)</b>	(Only for employers with no more than 100 employees in ORP) - Use to report monthly salary and contributions for ORP participants during the current fiscal year

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

# Form 1EDC: Employer Directory Contacts

Updates or replaces agency contacts

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

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



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

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

EO-1  
rev. 07/21

OK to image

Employer ID (####)

**HOW TO SUBMIT:** MAIL IN

8401 United Plaza Blvd, Ste 300  
Baton Rouge LA 70809

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

**Section 1 — Employer information**

Employer Name  Date (mm/dd/yyyy)

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

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

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

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

# Keep employer contacts up to date

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

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

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



### Employer Contacts

t SCHOOL Phone:   
 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		

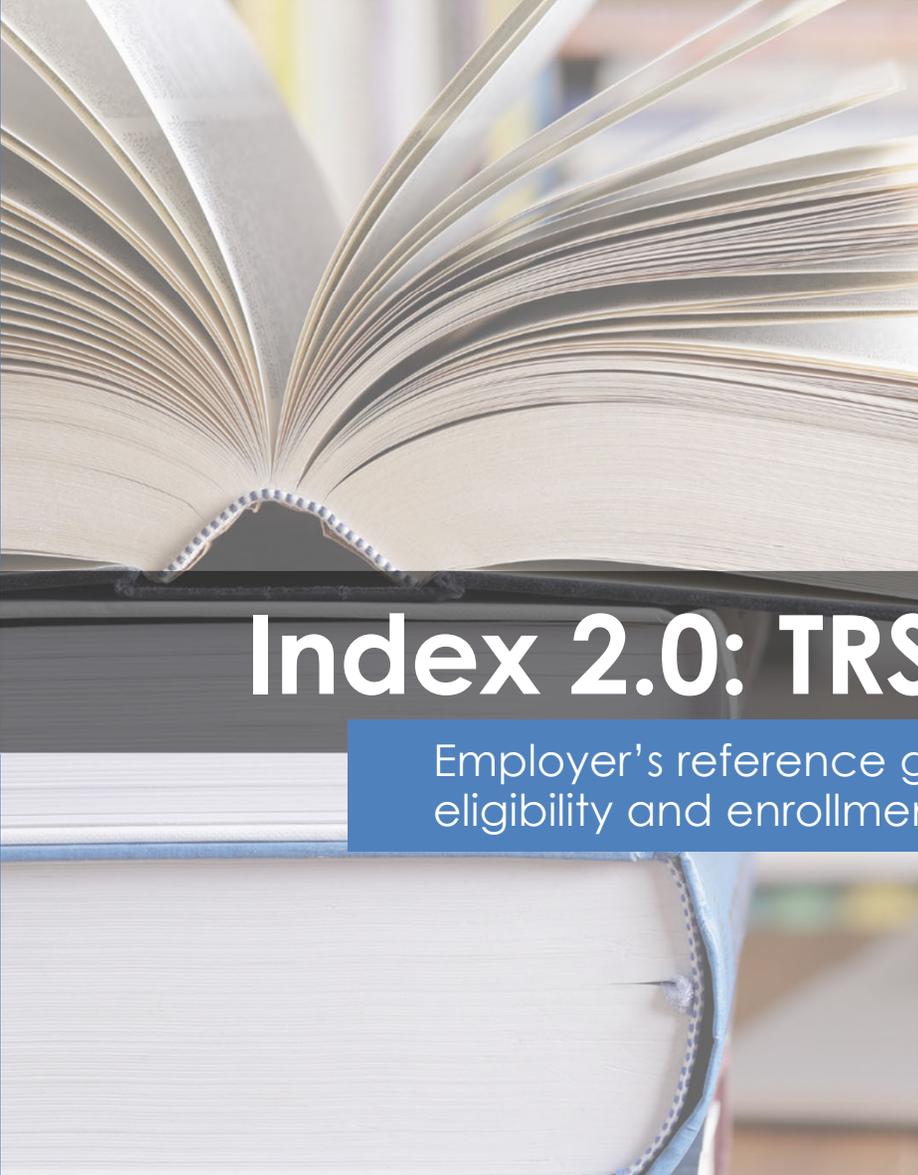
\* Authorized to sign retirement forms

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

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

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

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

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

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

**REQUIRED FORMS**

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

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2.0 - TRSL Membership

# Enrollments process

## Documents to include in hiring packet

- 1. *Election to Retain Membership (Form 2R)***
  - Submit original to TRSL
- 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 2R: Election to Retain Membership

LSA R.S. 11:723

When a Louisiana state agency hires an employee, the new hire is normally eligible for LASERS membership. If that employee has at least 5 years of TRSL eligibility credit, he may elect to retain TRSL membership, instead of joining LASERS.

*Not applicable to employees covered by Parochial Employees' Retirement System of Louisiana (PERS) or Louisiana Clerks of Courts Retirement & Relief Fund.*

- *Election to Retain Membership (Form 2R) must be completed within 60 days of new employment.*
- *Must submit original Form 2R with original signatures to TRSL.*

 <b>Election to Retain Membership</b> (Form 2R)		00-2R rev. 03/22
<b>HOW TO SUBMIT:</b>	<b>DROP OFF or MAIL</b> 8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	<b>Submit ORIGINAL form ONLY.</b> No copies, faxes, or scans accepted.
<b>Section 1 — Member information (to be completed by applicant)</b>		
Name (Last, first, MI, suffix (jr., iii, etc.))		
Street address / PO box		City, state, zip
Daytime telephone (include area code)		Alternate telephone (include area code)
Social Security number (Attach copy of card)		Date of birth (mm/dd/yyyy)
Email address		
Louisiana law allows any person, who is a member of TRSL with <b>at least five years of TRSL service credit</b> and who becomes employed in other public employment covered by another statewide retirement system, to remain a member of TRSL, in lieu of membership in the other statewide retirement system by filing a notice, in writing, with TRSL within 60 days after the effective date of employment. (This provision of law is not applicable to employees covered by the Parochial Employees' Retirement System of Louisiana or the Louisiana Clerks of Court Retirement and Relief Fund.)		
<b>I understand that by signing this form, I have elected to remain a member of TRSL. I also understand that this election is irrevocable.</b>		
Applicant's signature (DO NOT PRINT OR TYPE)		Date signed (mm/dd/yyyy)
<b>Section 2 — Employer information (to be completed by employer)</b>		
Name of employer		Telephone number (include area code)
Street address / PO box		City, state, zip
Title of position		TRSL agency number (####)
Name of statewide retirement system position would normally fall under		
Employment status: <input type="checkbox"/> Full time <input type="checkbox"/> Part time <input type="checkbox"/> Unclassified (if applicable) Full-time equals _____ hours per day		Date of employment (mm/dd/yyyy)
Annual full-time earnings \$ _____		This employee will work _____ hours per week
Applicant is being enrolled in: <input type="checkbox"/> Regular Plan <input type="checkbox"/> Plan B		Basis of employment: <input type="checkbox"/> 9 months <input type="checkbox"/> 10 months <input type="checkbox"/> 11 months <input type="checkbox"/> 12 months
Check the appropriate box for each statement below:		
<input type="checkbox"/> YES <input type="checkbox"/> NO The applicant's first employment (making him/her eligible for membership in a Louisiana public retirement system) began on or after January 1, 2013.		
<input type="checkbox"/> YES <input type="checkbox"/> NO The applicant was employed in a position eligible for membership in a Louisiana public retirement system prior to January 1, 2013, but he/she terminated service prior to January 1, 2013. Through re-employment on or after January 1, 2013, the applicant is again eligible for membership in a Louisiana public retirement system.		
<input type="checkbox"/> YES <input type="checkbox"/> NO The applicant assumed an elective office on or after January 1, 2013, and by virtue of that service or previous public service, he/she is eligible for membership in a Louisiana public retirement system.		
** If the answer to any question in Section 2 is YES, you must complete Section 3 (Forfeiture of benefits) below. **		
<b>Section 3 — Forfeiture of benefits / Employee attestation (to be completed by employer) - Check the appropriate box below.</b>		
<input type="checkbox"/> YES, employee has signed Form 2FRB		I hereby certify that this employee has received and executed TRSL's Forfeiture of Retirement Benefits - Attestation of Understanding Form 2FRB, and that this form will be permanently maintained in the personnel records of this employer.
<input type="checkbox"/> NO, employee has not yet signed Form 2FRB		State law requires that this employee receive and execute TRSL's Forfeiture of Retirement Benefits - Attestation of Understanding Form 2FRB. (La. R.S. -11:293 (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
PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASK-TRSL (1-877-275-8775) • www.TRSL.org • web.master@trsl.org		

# Form 2R errors

Contact your TRSL Retirement Benefits Analyst Liaison for assistance with any errors discovered after submitting Form 2R

## ERROR EXAMPLES:

- *Incorrect date of employment (hire date)*
- *Enrollment to be deleted if employee was not eligible to participate in TRSL (part-time, seasonal, or temporary positions), etc.*

### TRSL Liaisons

To view the name and/or contact information for your agency's liaisons, use the search box below. You can search by the employer name, employer ID, or liaison's first or last name. You will see an accountant liaison and a retirement analyst liaison for each agency; please refer to the following list of liaisons' specialities:

- **Contact your Accountant Liaison:** For help with Contributions Exception Reports, Salary Rejections lists, contribution rates, ORP reports, enrollment eligibility, etc.
- **Contact your Retirement Analyst Liaison:** For help with questionable years, service credit certifications, sick leave certifications, actuarial cost corrections, etc.

SEARCH

# Membership Eligibility - SPECIAL CONDITIONS

## Part-time, seasonal, or temporary employment

Retaining TRSL membership for part-time, seasonal, or temporary employees is not allowed unless the employee meets the below criteria:

### Ten (10) year rule

Ten or more years of TRSL eligibility service credit

- W-2 employees only
- Can work 20 hours or less per week

### Definitions:

- **Part-time:** Employees who work 20 hours or **less** are considered part-time and are not eligible to retain membership unless they have 10 or more years of TRSL eligibility service credit. Employees who work **more** than 20 hours per week can retain membership.
- **Seasonal:** An employee who normally 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



# 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

 <b>Employee's Acknowledgment That Employment Is NOT Covered By Social Security (Form 2SS)</b> <span style="float: right;">00-255 REV. 02/27</span>			
HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-4779
Employer name: Last, first, MI, suffix (jr, II, 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 employers with TRSL-covered employees should use to meet the requirements of the law. The form explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision (WEP) can affect the amount of a worker's Social Security retirement or disability benefits. 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/form1945/SSA-1945.pdf](http://www.socialsecurity.gov/form1945/SSA-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. 12/09

**HOW TO SUBMIT:** DROP OFF or MAIL: 8407 United Plaza 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 DROP. Retirees who have returned to work should complete Form 2C, Beneficiary Designation for Retiree Return-to-Work Employee Contributions.

**Section 1 - Member Information**

Name (Last, first, MI, suffix (e.g., II, etc.)) \_\_\_\_\_ Social Security number (999-99-9999) \_\_\_\_\_

Street/PO box \_\_\_\_\_ Birth date (month/year/day) \_\_\_\_\_  Check box if multiple beneficiary forms submitted

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 (Last, first, MI)		Social Security number (999-99-9999)	Sex	Birth date (month/year/day)	Relation	Percentage (must equal 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 (Last, first, MI)		Social Security number (999-99-9999)	Sex	Birth date (month/year/day)	Relation	Percentage (must equal 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 a qualifying survivor (spouse, child) 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 return to my designated beneficiary(ies), if any, or my estate shall discharge all obligations of TRSL on account of any creditable service rendered prior to payment of the refund and shall constitute a release of all accrued rights of every kind and nature against TRSL. I hereby direct that, should I survive the aforementioned beneficiary(ies), the amount that would otherwise have been payable to the beneficiary(ies) shall be paid to my estate or to such other beneficiary(ies) as I shall designate with TRSL in accordance with the rules and regulations prescribed by the Board of Trustees.

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

Member signature (Last, first, MI) \_\_\_\_\_ Member name in other words used by witnesses \_\_\_\_\_

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

Signature of witness (do not print on form) \_\_\_\_\_ First name of witness \_\_\_\_\_

Signature of witness (do not print on form) \_\_\_\_\_ First name of witness \_\_\_\_\_

Signature of witness (do not print on form) \_\_\_\_\_ First name of witness \_\_\_\_\_

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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



**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.

# ORP eligibility for NON-higher education employees

If the TRSL-ORP participant elects to retain TRSL membership, he/she must remain in ORP, regardless of the number of years (**This holds true even if the position is not in higher education or the TRSL eligible position the employee is filling is part-time, seasonal, or temporary**)

If the ORP participant is employed in a position covered by another Louisiana public retirement system, see below:

- If member has **fewer than five years**: You will enroll him/her in the new retirement system
- If member has **five or more years**: He/she can opt to retain ORP membership under TRSL by completing a Form 2R within 60-days of new employment

**ORP members are 100% vested from the date of enrollment and make an irrevocable election to participate in ORP.**

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

# ORP enrollment

## Application for Optional Retirement Plan or Change of Carrier (Form 16)

- Employee completes Sections 1-3
- Employer completes Section 4 and submits **original** Form 16 to TRSL for processing

Section 2 — Carrier designation	
<input type="checkbox"/> New enrollment	Name of ORP carrier
<input type="checkbox"/> Change of ORP carrier	<input type="checkbox"/> VOYA Financial (formerly
<input type="checkbox"/> Existing ORP participant	<input type="checkbox"/> Teachers Insurance and
	<input type="checkbox"/> Corebridge Financial (for

TRSL Application for Optional Retirement Plan or Change of Carrier (Form 16)		00-16 rev. 10/22
<b>APPLICANT:</b>	Submit this form to your Human Resources office to complete the enrollment process with TRSL.	<b>Submit ORIGINAL form ONLY. No copies, faxes, or scans accepted.</b>
<p><b>Print in ink or type all entries except signatures.</b> Incomplete forms will be returned. This is a multipurpose form to be used by individuals joining the Optional Retirement Plan (ORP) or by ORP participants changing carriers. The reverse side of this form contains important information about the ORP. <b>Please submit this form to your Human Resources office to complete the enrollment process with TRSL.</b></p>		
Section 1 — Applicant information		
Name: Last, first, MI, suffix (Jr., III, etc.)	Date of birth (mm/dd/yyyy)	Social Security number (###-##-####)
Street address / PO box	City, state, zip	
Daytime telephone (include area code)	Email address	
Sex <input type="checkbox"/> Male <input type="checkbox"/> Female	U.S. citizen? <input type="checkbox"/> YES <input type="checkbox"/> NO	Type of visa: _____
<p><b>To be completed only by current members of the Teachers' Retirement System of Louisiana: CHOOSE ONE</b></p> <p><input type="checkbox"/> I elect to transfer my accumulated TRSL contributions to the ORP carrier I have designated below.</p> <p><input type="checkbox"/> I elect NOT to transfer my accumulated TRSL contributions to the ORP carrier I have designated below.</p>		
Section 2 — Carrier designation		
<input type="checkbox"/> New enrollment	Name of ORP carrier	ORP carrier code
<input type="checkbox"/> Change of ORP carrier	<input type="checkbox"/> VOYA Financial (formerly ING Life Insurance and Annuity Company)	<input type="checkbox"/> 01 VOYA
<input type="checkbox"/> Existing ORP participant	<input type="checkbox"/> Teachers Insurance and Annuity Association - TIAA (formerly TIAA-CREF)	<input type="checkbox"/> 02 TIAA
	<input type="checkbox"/> Corebridge Financial (formerly VALIC / AIG)	<input type="checkbox"/> 03 Corebridge
Section 3 — Applicant's signature		
<p>I hereby make irrevocable application for the Optional Retirement Plan (ORP) in accordance with LSA-R.S. 11:921-931. I understand that future employee contributions, less any administrative fee adopted in accordance with law, and the employer transfer amount will be forwarded to the ORP carrier designated above. I have read the back of this form. I understand that (1) I can never again become a contributing member of the TRSL Regular Plan (defined benefit plan); (2) the benefits payable under the ORP are not the obligation of the State of Louisiana or TRSL, but are solely the liability and responsibility of the designated ORP carrier; (3) I hereby expressly waive my rights set forth in Louisiana Constitution Article X Sec. 29 (A) and (B), which are printed on the back of this form; and (4) no lump-sum payout of the entire account can be made from the ORP carrier directly to me during my lifetime.</p>		
Applicant's signature (DO NOT TYPE OR PRINT)		Date signed (mm/dd/yyyy)
Section 4 — Agency certification (must be completed by employer prior to submission to TRSL)		
Agency name		TRSL agency number (###)
Effective date of ORP election: _____ (date of employment for new employees)	Effective date of change of carrier: _____ (or when this form is received by TRSL, whichever is later). Contributions withheld for this period and thereafter will be transferred to the carrier designated in Section 2 above.	
<p>I certify that this employee is eligible to participate in the ORP according to LSA-R.S. 11:925 and that he or she has signed a contract with the carrier designated above.</p>		
Signature of authorized representative of agency (DO NOT TYPE OR PRINT)		Date signed (mm/dd/yyyy)
Name of authorized representative		Title
<p><b>Employer: Please drop off or mail this form to TRSL at 8401 United Plaza Blvd, Ste 300, Baton Rouge LA 70809</b></p> <p><b>See reverse side for important information</b></p> <p>PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASK-TRSL (1-877-275-8775) • www.TRSL.org • web.master@trsl.org</p>		

# Current ORP carriers



<https://trsl.beready2retire.com>



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



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

# ORP contribution rates

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.

**The transfer rate 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 & contribution 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

# 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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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 your 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 to TRSL each month and contributions transmittal report.

Established by [LSA R.S. 11:62 \(11\)](#) for TRSL.

Current member contribution rates

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

# 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

# Office of State Uniform Payroll (OSUP)

The Office of State Uniform Payroll (OSUP) submits salary and contributions information (monthly files) for most state agencies

*If your agency is not OSUP-based, you may have the option to enter salary information directly into EMIS or submit a monthly file*

**Salary Contribution File Submission**

This process allows you to submit Salary contributions for immediate posting to TRSL. It is your responsibility to ensure that calculated transmittal totals match your agency totals. If totals do not match, corrections should be made prior to posting. Once totals are verified, Click "Post Contributions" button to post Salary contributions. A message will be displayed to let you know the posting status.

Agency 0097				
Transmittal Summary				
System	Total Actual Earnings	Total Full Time Earnings	Total Sheltered Contributions	Total Unsheltered Contributions
4	0.00	0.00	0.00	0.00

**Select Reporting Month and 4 digit Year**

Month	▼	Year	
-------	---	------	--

**Manual Salary Contribution Entry**

SSN	Actual Earnings	Contributions	Full Time Earnings	Cont Type
<a href="#">Add Row</a>				

# Monthly contribution payments by OSUP

For most state agencies, the Office of State Uniform Payroll (OSUP) submits monthly employee and employer contribution payments corresponding to the monthly salary/contributions report and the *Payment Distribution Voucher* (Form 4D) to TRSL.

- *Payment Distribution Voucher* (Form 4D) is required with all payments.



**Payment Distribution Voucher**  
 (Form 4D) — FOR EMPLOYER USE ONLY

**HOW TO SUBMIT:**

**EMAIL:**  
[Form4D@trsl.org](mailto:Form4D@trsl.org)

rev. 05/21

Employer name:	Employer ID: (###)
Total remitted: (Amount will auto-calculate from total contributions in blocks below.) \$ 0.00	

REGULAR PLAN		
Apply to Mo/Yr (MM/YY)	Type	Contributions
Current Year		
1.	S - Member	\$
2.	U - Member	\$
3.	-- Employer	\$
4.	I - Employer	\$
Prior Year		
	S - Member	\$
	U - Member	\$
	-- Employer	\$
	I - Employer	\$
<b>TOTAL</b>		\$ 0.00

OPTIONAL RETIREMENT PLAN (ORP)		
Apply to Mo/Yr (MM/YY)	Type	Contributions
Current Year		
1.	S - Member	\$
2.	U - Member	\$
3.	-- Employer	\$
4.	I - Employer	\$
<b>TOTAL</b>		\$ 0.00

# Additional invoices/actuarial costs

## **Corrections made to current year and prior year actual earnings may result in additional contributions due**

- May result in miscellaneous invoices or actuarial costs to the state agency

## **Any correction made by a state agency outside of the monthly salary/contributions remittance is the responsibility of the state agency**

- Individual state agency will be responsible for submission of payment and the *Payment Distribution Voucher* (Form 4D) to TRSL for these additional costs.

## **Form 4D should accompany payment and can be submitted by several methods:**

- Mail to TRSL's address
- Fax to 225-922-4258
- Email to [Form4D@trsl.org](mailto:Form4D@trsl.org)

# 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 Benefits Analyst Liaison for assistance.

Tax sheltered	Tax unsheltered
<ul style="list-style-type: none"><li>• Active members only</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>• Employer contributions</li></ul>

# Contribution rates

Contributions are calculated based on member's gross earnable compensation

**Member (employee) portion:** 8.0%

**Employer portion** (subject to change each fiscal year):

- **Normal cost**: Amount needed to fund benefits accrued in the fiscal year
- **Administrative expense rate**: Non-investment administrative expenses of TRSL (funded directly beginning in FY 2019)
- **Account Funding Contribution (AFC) rate**: Funding mechanism to directly pay for future benefit increases (PBIs)—funded directly beginning FY 2025
- **Shared UAL**: Unfunded accrued liability payment

# LASERS vs. TRSL contribution rates

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

Fiscal year	LASERS/TRSL sub-plans	Employee contribution rate	Employer rate (ER)				
			Normal cost	Admin expense rate	AFC Rate**	Shared UAL	Total ER
LASERS 2024-25	Rank & file employees (prior to 7/1/2006)	7.5%	2.35%	0.89%	1.50%	30.00%	<b>34.74%</b>
	Rank & file employees (on or after 7/1/2006)	8.0%					
TRSL 2024-25	K-12 Regular Plan*	8.0%	3.73%	0.38%	1.50%	15.90%	<b>21.51%</b>
	Lunch Plan A	9.1%					
	Lunch Plan B	5.0%					
	Higher Ed Regular Plan	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

# 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

*Example: For a two-pay period month – report Full-time Earnings amount equal to two 80-hour bi-weekly paychecks*

# 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	TRSL - REGULAR	Employer: SC BD					
Employer ID		Fiscal Year: 2022				Show Rejections	
Fiscal Year	2022	Month	Earnings	Sheltered	Unsheltered	Full-Time	Employer
Select	Clear	JUL	369,165.33	25,370.81	4,162.34	370,346.30	
NEW! Custom Report Help		Error	Transmittal				
Report Type	Complete Report		Rejections	0.00	0.00	0.00	
Sort Selection	Sort Selection		CCRs	0.00	0.00	0.00	93,029.66
Social Security Number	Social Security Number		Posted	369,165.33	25,370.81	370,346.30	
Generate Report	Generate Report						
		AUG	444,886.23	31,380.45	4,210.34	444,886.23	
		Error	Transmittal				
			Rejections	0.00	0.00	0.00	
			CCRs	0.00	0.00	0.00	112,111.33
			Posted	444,886.23	31,380.45	444,886.23	
		SEP	3,143,631.35	241,623.05	9,867.86	3,146,647.20	
		Error	Transmittal				
			Rejections	0.00	0.00	0.00	
			CCRs	415.22	33.22	0.00	792,299.74
			Posted	3,144,046.57	241,656.27	9,867.86	3,170,590.40
		OCT	3,612,994.15	277,209.56	11,830.26	3,620,775.91	
		Error	Transmittal				
			Rejections	0.00	0.00	0.00	
			CCRs	0.00	0.00	0.00	910,474.53
			Posted	3,612,994.15	277,209.56	11,830.26	3,620,775.91
		TOTAL	7,570,677.06	575,583.87	30,070.80	7,582,655.64	
		Report	Transmittal				
			Rejections	0.00	0.00	0.00	
			CCRs	415.22	33.22	0.00	1,907,915.26
			Posted	7,571,092.28	575,617.09	30,070.80	7,606,598.84

# 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:		<input type="button" value="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	303,742.45
		<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	
		<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	405,710.87
		<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	
		<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	1,822,461.52
		<i>Rejections</i>	0.00	0.00	0.00	0.00	
		<i>CCRs</i>	-134.48	-25.22	14.46	14,464.76	
		<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	2,533,988.74
		<i>Rejections</i>	0.00	0.00	0.00	0.00	
		<i>CCRs</i>	-11,015.23	-881.22	0.00	2,249.33	
		<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”

Welcome, Sharon!  
Employer: TRSL

Home Members Employers Reports Updates Logout

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:  
Fiscal Year: 2023

Month		Earnings	Sheltered	Unsheltered	Full
JUL Report	Transmittal	890,128.05	68,642.00	787.70	90
	Rejections	0.00	0.00	0.00	
	CCRs	0.00	689.56	0.00	
	Posted	890,128.05	69,331.56	787.70	90
AUG Report	Transmittal	1,434,542.32	111,706.88	1,632.78	1,4
	Rejections	0.00	0.00	0.00	
	CCRs	-7,253.00	-520.24	0.00	
	Posted	1,427,289.32	111,186.64	1,632.78	1,4
SEP Error	Transmittal	3,154,694.60	244,596.95	3,887.68	3,2
	Rejections	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	

**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: 01/09/2024 Time: 10:56:50AM		Teachers' Retirement System of Louisiana - Regular Plan							Page 1 of 1 By: Sharon	
Sorted By: Social Security Number Filtered By: No Filter		Contribution Exception Report For Fiscal Year 2023-2024							Exceptions Found: 6	
Employer:										
Start Date	Term Date	Status	Status Date	Reporting Period	Contrib Type	Actual Earnings	Contribs	Full-Time Earnings	Exception Message	
09/14/2020	06/30/2023	ACTIVE	07/19/2023	07/2023	Sheltered	1,362.90	109.03	1,362.90	Reported not enrolled.	
11/07/2016	06/30/2023	ACTIVE	12/18/2023	07/2023	Sheltered	1,578.52	126.28	1,578.52	Reported not enrolled.	
12/02/2019	06/30/2023	ACTIVE	10/30/2023	07/2023	Sheltered	1,362.91	109.03	1,362.91	Reported not enrolled.	
11/21/2016	06/30/2023	ACTIVE	08/01/2023	07/2023	Sheltered	1,383.49	110.68	1,383.49	Reported not enrolled.	
02/21/2022	06/30/2023	INACTIVE	06/30/2023	07/2023	Sheltered	265.86	21.27	1,329.30	Reported not enrolled.	
<b>Unknown Name</b>				08/2023	Sheltered	2,112.00	168.96	2,244.00	Reported not enrolled.	
				09/2023	Sheltered	2,640.00	211.20	2,640.00	Reported not enrolled.	
				10/2023	Sheltered	2,846.40	227.72	2,846.40	Reported not enrolled.	
				11/2023	Sheltered	2,819.72	225.58	2,846.41	Reported not enrolled.	
				12/2023	Sheltered	3,949.38	315.95	4,269.60	Reported not enrolled.	

**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 the Regular Plan (System 4).

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

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

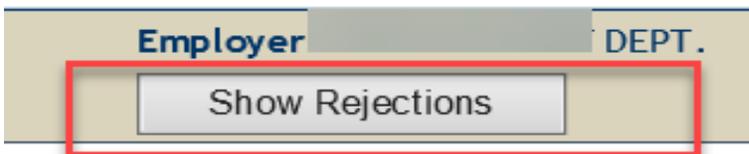
**Employer Contribution Charges**

Month	Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL Report	Transmittal	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
	Posted	1,224,767.93	96,010.80	19.20	1,230,458.51
<b>TOTAL:</b>					
		<b>7,756.68</b>	<b>620.53</b>	<b>0.00</b>	<b>7,756.68</b>

**Salary Rejections**

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	Full Time Earnings	Error Message
07/2022		1,583.17	126.65	0.00	1,583.17	PENDING RET/DROPT/OPT5/DROP MBR
07/2022		150.00	12.00	0.00	150.00	PENDING RET/DROPT/OPT5/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/DROPT/OPT5/DROP MBR
07/2022		200.00	16.00	0.00	200.00	PENDING RET/DROPT/OPT5/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		448.25	35.70	0.00	448.25	PENDING RET/DROPT/OPT5/DROP MBR
08/2022		6,480.00	518.40	0.00	6,480.00	PENDING RET/DROPT/OPT5/DROP MBR
08/2022		350.00	28.00	0.00	350.00	PENDING RET/DROPT/OPT5/DROP MBR



# Salary rejections

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

## *Salary Rejections*

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2022		-25,338.00	0.00	0.00	-25,338.00	TRANSACTION ALREADY RECEIVED
	<b>TOTAL:</b>	<b>-25,338.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-25,338.00</b>	

# Clearing exceptions & rejections

## Online updates in EMIS

- Enrollments – *Contact assigned Analyst Liaison*
- Terminations
- Contribution Correction (current fiscal year only)
- Prior Year Salary Correction (previous fiscal year)

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



# (Online) Contribution Corrections

Corrects salary reporting in the current fiscal year

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

<b>Contribution Correction</b>					
System: 4		Employer:			
SSN:		Fiscal Year:		Current Fiscal Year	
Name:		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>

# (Online) Prior Year Salary Corrections

Use to correct prior year actual earnings, contributions, and full-time earnings

- Must enter annual actual earnings and full-time earnings for a prior (closed) fiscal year
- Must use *Reason* drop-down box and/or *Comment* field for both Salary Correction Comment and Salary Correction Full-Time Comment

### Prior Year Salary Corrections

SSN: [REDACTED]		Employer ID: [REDACTED]	
Name: [REDACTED]		Fiscal Year: 2015	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	10,801.02	1,398.88	16,861.02	.48	

**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

**Instructions for using Salary Comment:**

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

Reason:

Comment:

#### Salary Correction Full-Time

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

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

Reason:

Comment:

# Terminations

Enter a termination date for employee who:

- Resigns **or**
- Is approved for TRSL disability retirement

- 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

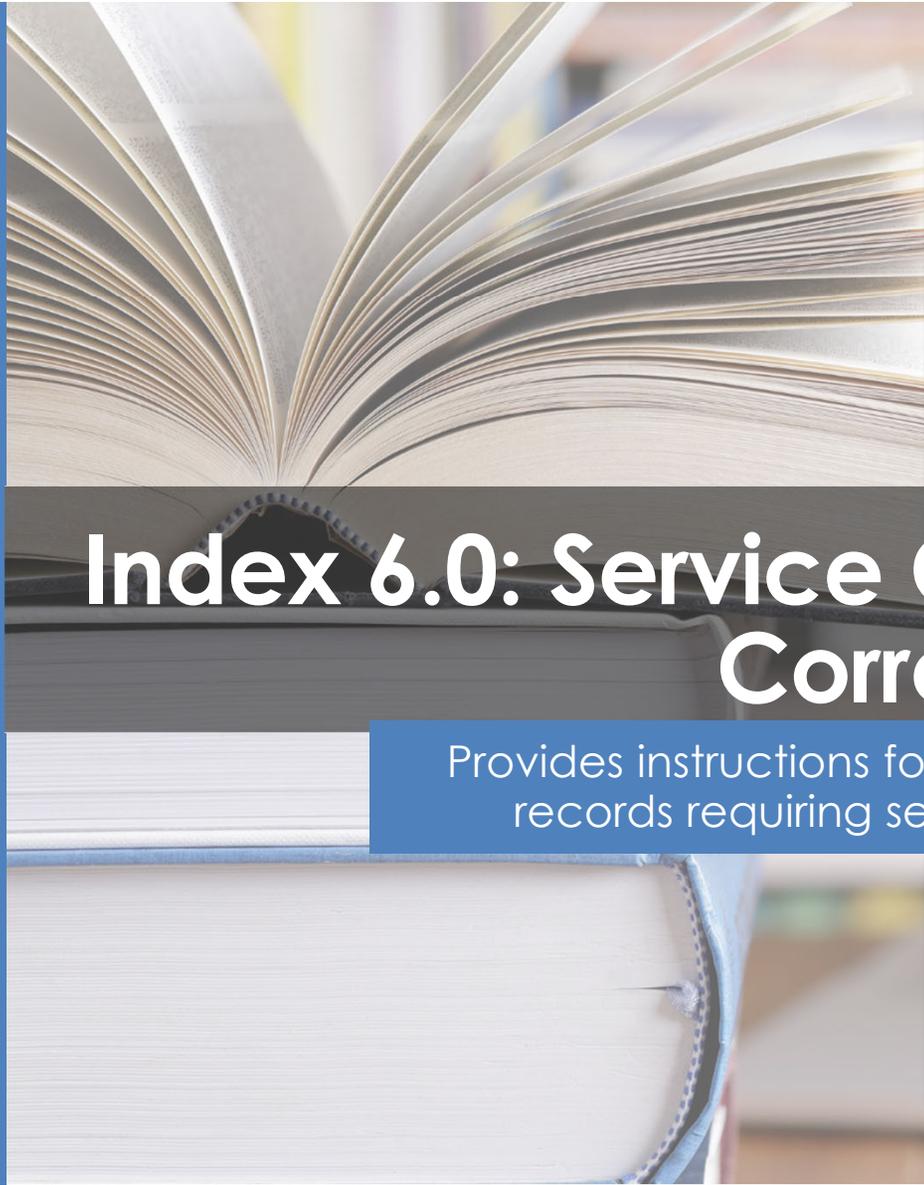
Contribution Correction

Enrollments

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Sick Leave Add and/or Update

**Terminations**



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Questionable Years Report

Report options

Sort selections

Filter selections

Additional filters

Questionable Years Report

of QYs

QY level

QY type

Request

Unreasonable Service

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

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 reporting period is the full-time earnings for the entire fiscal year (as a full-time employee) in the reporting period.
- **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

## Terms/definitions

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

## Terms/definitions (cont'd)

### Service credit formula:

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

### Percent (%) effort formula:

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

*Example:* Employee works 5 hours per day; normal full-time is 8 hours per day;

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

# Retrieving Questionable Years Report

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

<b>Query Record</b>
Employer ID [ ]
<b>Report Selection</b>
<input type="radio"/> retirement actions pending
<input type="radio"/> all outstanding questionable years
<input type="radio"/> fiscal years less than/equal to 3 years old
<input type="radio"/> fiscal years greater than 3 years old
<input type="radio"/> by fiscal year
<b>Sort Selection</b>
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 Time: 12:55:47PM		Teachers' Retirement System of Louisiana Questionable Years				Page 1 of 2 By: Sharonl				
This report contains all outstanding questionable years sorted by reason code.										
Current Count 17 as of 08/05/2021 Original Count 417				Employer: 96% Complete						
<b>Description of Reason</b> 1 Annual salary is more than 5% decrease from previous year 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)										
<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>										
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>	
<b>Comment:</b>	Official Leave (Other than Sabbatical) Sabbatical at Reduced Pay Extra Earnings Workers' Compensation Summer School Earnings Full-Time Earnings Under/Over-stated Full-Time not previously reported 1st Year of Employment Last Year of Employment 1st Year of Employment After DROP Part-time Employee Substitute Earnings

### 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 asterisks as CERTIFIED.
5. Select a reason for the correction.
6. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.
7. Click the 'Submit' button to submit the correction.
8. **NOTE: The correction of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.**

Full-Time Earnings:

Reason:

Comment:

# EXAMPLE: Full-Time Only Correction

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

EXAMPLE: New hire as of 10/01/2020

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

## Questionable year reason codes

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

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

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

# EXAMPLE: Full-Time Only Correction

### Full-Time Only Corrections

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

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

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

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

Full-Time Earnings:

Reason:

Comment:

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

## COMMON ERRORS: Full-time earnings

- Not including extra earnings (overtime, lump sum payments, etc.) in full-time earnings
- Entering full-time earnings amount for a period of time less than a full fiscal year (Example: Only entering the full-time earnings amount for January – June if member was hired in January)
- Changing the full-time earnings by \$0.01 if the actual and full-time earnings are both correct but the service credit is incorrect
- Not prorating the full-time earnings when a member has multiple rates of pay or a change in pay during the fiscal year (contact your assigned retirement analyst liaison for assistance)

# COMMON ERRORS: Part-time employment certification

- Selecting “Part-time Employee” for someone who worked full-time but only worked a portion of the year
- Selecting “Part-time Employee” but not including the percent effort in the comment field

Salary Correction Full-Time	
<b>Instructions for using Full-Time Comment:</b>	
1. Required for Primary when the Full-Time is different.	
2. Select a reason for the full-time change.	
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.	
Reason:	<input type="text"/>
Comment:	<input type="text"/>
	<ul style="list-style-type: none"><li>Full-Time not previously reported</li><li>1st Year of Employment After DROP</li><li>1st Year of Employment</li><li>Last Year of Employment</li><li>Official Leave (Other than Sabbatical)</li><li>Sabbatical at Reduced Pay</li><li>Extra Earnings</li><li>Workers' Compensation</li><li>Summer School Earnings</li><li>Full-Time Earnings Under/Over-stated</li><li>Part-time Employee</li><li>Substitute Earnings</li></ul>

## COMMON ERRORS: Miscellaneous

- Not providing correct start or termination date in comment field if correct dates have not previously been reported
- Reporting rollover earnings via a Full-time Only Correction (Rollover earnings should be moved to the year in which they were earned/accrued via a Prior Year Salary Correction)

**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:**

# 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

# Actuarial Cost/Charges for Full-Time Only Corrections

## Example of actuarial cost invoice (notification)

Your agency will receive a Journal Entry invoice for all Full-Time Only Corrections records greater than three (3) years old that resulted in increased service credit.

Invoice attachments will include summary breakdown for each member record included in the total Full-Time Only Corrections actuarial cost.



Teachers' Retirement System of Louisiana

www.trsl.org  
225.925.6446  
225.925.4779  
web.master@trsl.org  
Post Office Box 94123  
Baton Rouge LA 70804-9123

October 19, 2022

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Dear

In accordance with LSA-R.S. 11:888 and 11:158, TRSL and our actuary firm Foster & Foster recently calculated the actuarial cost for all *Full-Time Only Corrections* submitted by your agency during Fiscal Year (FY) 2022 that corrected members' full-time earnings for fiscal years greater than 3 years old.

For your records, enclosed is a list of TRSL members and a copy of the journal entries for which your agency incurred an actuarial cost due to a Full-Time Only Correction submitted in FY 2022. The total amount charged to is **\$3,567.45**.

If you have any questions regarding these corrections or the charge associated, please contact Jeff George at (225) 925-1887 or [jeffrey.george@trsl.org](mailto:jeffrey.george@trsl.org)

If you have any questions regarding how to submit payment for the charge, please contact LaTrina Stone at (225) 925-6456 or [latrina.stone@trsl.org](mailto:latrina.stone@trsl.org)

Sincerely,

Jeff George  
Retirement Benefits Supervisor

Enclosures

**Journal Entry** 11-JE

---

Date: 10/17/2022  
Journal Entry #:

Account Description	Debit	Credit
ADVANCE ACCOUNT PY Employer	\$3,567.45	\$3,567.45
<b>Total</b>	<b>\$3,567.45</b>	<b>\$3,567.45</b>

**Description:**  
To charge employer the actuarial cost of full-time only corrections submitted during the 2022 fiscal year that corrected fiscal years greater than 3 years old.

Members	Cost
	\$2,553.99
	\$301.09
	\$508.51
	\$203.86

Audit Log #: 22389

LAST 4 SSN	MBR NAME	SRV TO PURCHASE	EMPLOYER CODE	Cost
✓	✓	✓0.11	✓	✓\$2,553.99
✓	✓	✓0.02	✓	✓\$301.09
✓	✓	✓0.02	✓	✓\$508.51
✓	✓	✓0.01	✓	✓\$203.86
<b>Total:</b>				<b>✓\$3,567.45</b>

JE:

# 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: [REDACTED]	Employer: [REDACTED] A BD
Name: [REDACTED]	Fiscal Year: 2016
System: 4	

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

**Instructions for using Questionable Year Certification:**

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

Reason:

Comment:

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

# EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

- **Example:** New hire as of 07/01/2020; 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	07/01/		58,406.14	58,406.14	1.00	2

# EXAMPLE: Questionable Year Certification

## Questionable Year Certification

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

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

**Instructions for using Questionable Year Certification:**

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

Reason:  Use Reason drop-down field when possible

Comment:

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

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

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

Sheltered:  Actual Earnings  Full-Time Earnings  Delete Posting

Add Unsheltered:

**Instructions for using 100% Switch:**

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

100% Switch

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

# EXAMPLE: Prior Year Salary Correction

### 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

# EXAMPLE: Prior Year Salary Correction

- Must provide correct total Actual Earnings & Full-time Earnings earned for the specified fiscal year
- Move rollover earnings to correct fiscal year if employee worked less than entire year for 1<sup>st</sup> year or last year of employment.

### Prior Year Salary Corrections

SSN:		Employer ID:		SC BD	
Name:		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 earnings for the year.
2. Click "Cancel" if you are not ready to submit.
3. Click "Edit" if you need to make changes. Enter the combined full-time earnings of the sheltered and unsheltered earnings when adding Unsheltered, leave the Sheltered actual earnings box empty.
4. If you are adding Unsheltered earnings, leave the Sheltered actual earnings box empty.

Sheltered:  Actual Earnings

Full-Time Earnings

Add Unsheltered:  Delete Posting

**Agency provided correct Full-time Earnings (amount if employee worked entire fiscal year as a full-time employee + any extra pays)**

**Agency entered correct Actual Earnings (fiscal year total)**

# EXAMPLE: Prior Year Salary Correction

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

**Salary Correction Comment**

*Instructions for using Salary Comment:*

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

Reason:

Comment:

**Salary Correction Full-Time**

*Instructions for using Full-Time Comment:*

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

Reason:

Comment:

**Submit**

**Salary Correction Comment**

*Instructions for using Salary Comment:*

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

Reason:

Comment:

**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:

**Use Comment field or Reason drop-down menu**

**Use Comment field or Reason drop-down menu**

# ROLLOVER EARNINGS

## June earnings reported in July

Due to biweekly pay, some June earnings will be reported on the first paycheck(s) in July.

- These earnings are rollover earnings
- Earnings should be reported when earned, not when paid.

Agency should process an online Contribution Correction to remove the rollover earnings from the current fiscal year and submit a Prior Year Correction to add the rollover earnings into the prior fiscal year

# OSUP payroll calendars

## Year 2023 Pay Periods

Pay Period	From	To	Check Date	Insurance Month	FI Posting
1	12/26/2022	01/08/2023	01/13/2023	February	01/11/2023
2	01/09/2023	01/22/2023	01/27/2023		01/25/2023
3	01/23/2023	02/05/2023	02/10/2023	March	02/08/2023
4	02/06/2023	02/19/2023	02/24/2023		02/22/2023
5	02/20/2023	03/05/2023	03/10/2023	April	03/08/2023
6	03/06/2023	03/19/2023	03/24/2023		03/22/2023
7	03/20/2023	04/02/2023	04/07/2023	May	04/05/2023
8	04/03/2023	04/16/2023	04/21/2023		04/19/2023
9	04/17/2023	04/30/2023	05/05/2023	June	05/03/2023
10	05/01/2023	05/14/2023	05/19/2023		05/17/2023
11	05/15/2023	05/28/2023	06/02/2023	July	*05/31/2023
12	05/29/2023	06/11/2023	06/16/2023		06/14/2023
13	06/12/2023	06/25/2023	06/30/2023	Free	06/28/2023
14	06/26/2023	07/09/2023	07/14/2023	August	6/26 - 6/30 = 5 dys
15	07/10/2023	07/23/2023	07/28/2023	September	07/26/2023
16	07/24/2023	08/06/2023	08/11/2023		08/09/2023
17	08/07/2023	08/20/2023	08/25/2023	October	08/23/2023
18	08/21/2023	09/03/2023	09/08/2023		09/06/2023
19	09/04/2023	09/17/2023	09/22/2023	November	09/20/2023
20	09/18/2023	10/01/2023	10/06/2023		10/04/2023
21	10/02/2023	10/15/2023	10/20/2023	December	10/18/2023
22	10/16/2023	10/29/2023	11/03/2023		11/01/2023
23	10/30/2023	11/12/2023	11/17/2023	January	11/15/2023
24	11/13/2023	11/26/2023	12/01/2023		*11/29/2023
25	11/27/2023	12/10/2023	12/15/2023	Free	12/13/2023
26	12/11/2023	12/24/2023	12/29/2023		12/27/2023

\* Indicates payroll posting completed in a different month from payday.

## Year 2024 Pay Periods

Pay Period	From	To	Check Date	Insurance Month	FI Posting
1	12/25/2023	01/07/2024	01/12/2024	February	01/10/2024
2	01/08/2024	01/21/2024	01/26/2024		01/24/2024
3	01/22/2024	02/04/2024	02/09/2024	March	02/07/2024
4	02/05/2024	02/18/2024	02/23/2024		02/21/2024
5	02/19/2024	03/03/2024	03/08/2024	April	03/06/2024
6	03/04/2024	03/17/2024	03/22/2024		03/20/2024
7	03/18/2024	03/31/2024	04/05/2024	May	04/03/2024
8	04/01/2024	04/14/2024	04/19/2024		04/17/2024
9	04/15/2024	04/28/2024	05/03/2024	June	05/01/2024
10	04/29/2024	05/12/2024	05/17/2024		05/15/2024
11	05/13/2024	05/26/2024	05/31/2024	Free	05/29/2024
12	05/27/2024	06/09/2024	06/14/2024	July	06/12/2024
13	06/10/2024	06/23/2024	06/28/2024		06/26/2024
14	06/24/2024	07/07/2024	07/12/2024	August	6/24 - 6/28 = 5 days
15	07/08/2024	07/21/2024	07/26/2024	September	07/24/2024
16	07/22/2024	08/04/2024	08/09/2024		08/07/2024
17	08/05/2024	08/18/2024	08/23/2024	October	08/21/2024
18	08/19/2024	09/01/2024	09/06/2024		09/04/2024
19	09/02/2024	09/15/2024	09/20/2024	November	09/18/2024
20	09/16/2024	09/29/2024	10/04/2024		10/02/2024
21	09/30/2024	10/13/2024	10/18/2024	December	10/16/2024
22	10/14/2024	10/27/2024	11/01/2024		*10/30/2024
23	10/28/2024	11/10/2024	11/15/2024	Free	11/13/2024
24	11/11/2024	11/24/2024	11/29/2024		11/27/2024
25	11/25/2024	12/08/2024	12/13/2024	January	12/11/2024
26	12/09/2024	12/22/2024	12/27/2024		12/25/2024

\* Indicates payroll posting completed in a different month from payday.

## Calendar Year 2023

# June enrollments with no earnings posted

**Step 1:** *Contribution Correction* update (if current fiscal year) or *Prior Year Salary Correction* (if prior fiscal year) to remove \$ earned in June, but paid/posted in July from fiscal year following enrollment

**Step 2:** *Prior Year Salary Correction* to add rollover amount removed from Step 1 to fiscal year of enrollment

- Will need to provide full-time earnings member would have made had they worked July 1 – June 30

  
Teachers' Retirement System of Louisiana

August 16,

www.trsl.org  
225.925.6446  
225.925.4779  
web.master@trsl.org  
Post Office Box 94123  
Baton Rouge LA 70804-9123

03 - 6  
Empr #

Re:  
SSN:

Dear Employer:

Additional information is required in order to continue processing the above member's file. Please return this letter to TRSL with the information requested below along with your signature and date:

Enrollment date was 06/21/2021 but no earnings were posted for FY 2021. No service credit will be applied until earnings are posted

Please submit Prior Year Correction of earnings and contributions for FY 2021. If earnings were reported with the July 2021 posting, please process a CCR to remove those earnings and add those earnings to FY 2021 with a Prior Year Correction and please provide the appropriate annual Full-time Earnings for FY 2021

If Enrollment date is incorrect, please provide TRSL with a correct date. \_\_\_\_\_ then sign & date form & return to TRSL

Signature \_\_\_\_\_ Date \_\_\_\_\_

If you have any questions, please contact Anthony Zeringue at (225) 925-6407.

Sincerely,

Employer Services Department  
Teachers' Retirement System of Louisiana

# 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

# Journal Entry screen

Online prior year corrections will create a record on your agency's *Journal Entry* screen in EMIS

- Actuarial JE – Prior Year Salary Corrections resulting in actuarial charges to your agency



Journal Entry					
Employer:			Fiscal Year:		
JE Num		JE Date	Fiscal Year Corrected	SSN	Name
<a href="#">60858</a>	Actuarial JE	08/02/	2024		
<a href="#">60878</a>		08/02/	2023		
<a href="#">61317</a>		08/24/	2023		
<a href="#">61320</a>		08/24/	2023		
<a href="#">61321</a>		08/24/	2023		
<a href="#">61377</a>		08/28/	2023		
<a href="#">61378</a>		08/28/	2023		
<a href="#">61379</a>		08/28/	2023		
<a href="#">61384</a>		08/28/	2023		



# When a TRSL member applies to retire/enter DROP

TRSL members have two ways to apply to retire:

- *Application for Service Retirement, ILSB, or DROP (Form 11), or*
- *Through Member Access*

**TRSL** Teachers' Retirement System of Louisiana

Home My Account My Self Service My Estimates **My Retirement** Help Logout

**Apply for Service Retirement, ILSB, or DROP**  
**Apply for Disability Retirement**

**Employment Summary**

Designated Beneficiaries SPOUSE

**TRSL** Application for Service Retirement, ILSB, or DROP (Form 11) 06-11 Rev. 12/22

HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX	TRSL USE ONLY
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-6366	Employer number Approved by:

**Section 1 - Retirement information (MUST BE COMPLETED)**

Check one:

Service (06-11A)  ILSB (06-11A.5)  DROP (06-11F) Date of retirement/DROP begin date (mm/dd/yyyy)

**Section 2 - Member information (MUST BE COMPLETED)**

Name: Last, first, MI, suffix (Jr., II, etc.) Your Social Security number (###-##-####)

Street address / PO box An affidavit will be sent after we receive a copy of your card  
City, state, zip

Home/cell telephone (include area code) Email address Date of birth (mm/dd/yyyy) - Attach proof of birth date

Work telephone (include area code) Job title

Name of employer Months of contract Spouse's Social Security number (###-##-####)

Check one: (Please attach applicable documents, such as judgments of divorce, death certificate, etc.)

Never married  Married  Divorced\*  Re-married  Legally separated\*  Widowed\*

Current spouse's name: Last, first, MI, suffix (Jr., II, etc.) Spouse's date of birth (mm/dd/yyyy) - Attach proof of birth date

**Section 3 - Initial Lump-Sum Benefit (ILSB) - Complete ONLY if you are considering ILSB. Not applicable for DROP**

I elect to receive a reduced retirement benefit based on the maximum lump sum.

I elect to receive a reduced retirement benefit based on the following amount: \$  .00

**Section 4 - Annual COLA Option (ACO) - Complete ONLY if you are considering ACO.**

Yes, I wish to receive an estimate of **REDUCED** benefits based on the self-funded Annual COLA Option (ACO).

**Section 5 - Beneficiary designation - At a later date, you will receive an affidavit of estimated benefits on which you will choose your retirement option**

Name: Last, first, MI, suffix (Jr., II, etc.) (If no beneficiary desired, enter "No Beneficiary." DO NOT LEAVE BLANK. Beneficiary's Social Security number (###-##-####)

Street address / PO box An affidavit will be sent after we receive a copy of card  
City, state, zip

If you want to designate a specific monthly benefit amount for your beneficiary to receive after your death, enter that amount here: Option 4 and 4A amount  .00 Relationship

**See reverse to complete and sign application.** ➡

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

## **TRSL encourages members to:**

- Coordinate their retirement date with their employer
- Speak with their employer for questions regarding insurance benefits
- Work with their employer when requesting payment for annual leave payout

This differs from LASERS, as LASERS members are instructed to contact their agency's Human Resources Office to obtain a retirement application

Employers should receive a copy of acknowledgement letter confirming member's TRSL Retirement or DROP Application within two weeks of receipt at TRSL's office.

# Employer certifications: Retirement/DROP processing

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

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

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

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		

# Request letters

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

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

The image displays three overlapping letters from the Teachers' Retirement System of Louisiana (TRSL) to an employer. The letters are dated June 2, 2021, July 6, 2021, and August 16, 2021. Each letter contains member information, dates, and instructions for the employer. Red boxes highlight the '1st Request', '2nd Request', and 'Final Request' sections.

**Letter 1 (June 2, 2021):** This letter is addressed to the Parish School System. It contains the following information:  
- 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 and can be updated online after logging into TRSL's Employer/Membership Information Site.  
- Sick leave information for FISCAL YEAR 2021 & SICK LEAVE DAYS PAID: 0.00  
- To report sick leave days: Update section on TRSL's Employer/Membership Information Site.  
- Submit the following AFT Agency Certificate:  
- If you have any questions, contact TRSL at (225) 925-6446 or ASK-TRSL (1-877-275-8775).  
- Sincerely, Retirement Department, Teachers' Retirement System of Louisiana.

**Letter 2 (July 6, 2021):** This letter is addressed to the Parish School System. It contains the following information:  
- Member: [Redacted]  
- SSN: [Redacted]  
- DROP Dates: 1/1/2017 through 3/2/2020  
- 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 and can be updated online after logging into TRSL's Employer/Membership Information Site.  
- Sick leave information for FISCAL YEAR 2021 & SICK LEAVE DAYS PAID: 0.00  
- To report sick leave days: Update section on TRSL's Employer/Membership Information Site.  
- Submit the following AFT Agency Certificate:  
- If you have any questions, contact TRSL at (225) 925-6446 or ASK-TRSL (1-877-275-8775).  
- Sincerely, Retirement Department, Teachers' Retirement System of Louisiana.

**Letter 3 (August 16, 2021):** This letter is addressed to the Parish School System. It contains the following information:  
- Member: [Redacted]  
- SSN: [Redacted]  
- DROP Dates: 1/1/2017 through 3/2/2020  
- 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. 11:898.  
- 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 received, whichever is later

**Updates**

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

Telephone: 225-925-6446 • Fax: 225-925-6366  
www.trsl.org

**Agency Certification (Form 11B)**

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

**Member Information**

Member name \_\_\_\_\_ Social Security number \_\_\_\_\_

Employer \_\_\_\_\_

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

Date of termination - See Instructions \_\_\_\_\_

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

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

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

Comment \_\_\_\_\_

**Electronic Signature**

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

**Submit**

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

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

<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 <input type="text"/>
Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. This information is needed to test the 10% cap for members who worked at least 36 months after DROP.	Actual earnings \$ <input type="text"/>
Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.	Full-time earnings \$ <input type="text"/>

**Agency Certification (Form 11B)**

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

Member Information	
Member name	Social Security number
Employer	
Current Year Information (July 1 - June 30) - Complete for all retirements, DROP and deaths	
Date of termination - See instructions	Enter date in mm/dd/yyyy format. <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 \$ <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 \$ <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 <input type="text"/> %
Comment <input type="text"/>	
Retiring After DROP	
Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation.	Fiscal year <input type="text"/>
Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. This information is needed to test the 10% cap for members who worked at least 36 months after DROP.	Actual earnings \$ <input type="text"/>
Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.	Full-time earnings \$ <input type="text"/>

# 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

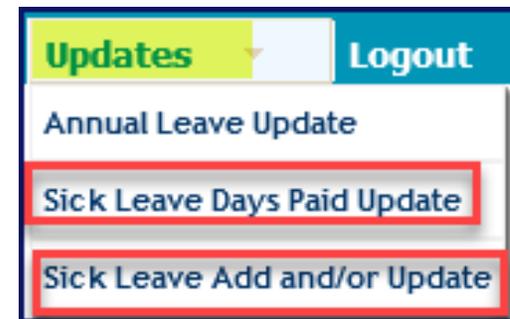
Member's last day of work **or**  
last day of official leave

## RETIREMENT DATE

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

# 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)\*\**

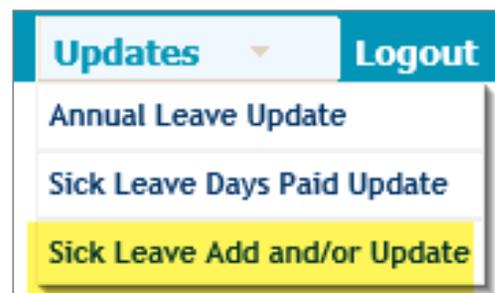
# Sick leave days used

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

OSUP submits annual sick leave file

- May need to certify current fiscal year (if not closed) or other fiscal years where sick leave data was not reported



### 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>

# Sick leave days used during DROP participation

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

## To enter sick leave days used during DROP:

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

The screenshot shows the 'Query Record' form in EMIS. The form has a dark blue background with white text. At the top, it says 'Query Record'. Below that, there are fields for 'System' (with the value '4') and 'SSN'. A red circle highlights the 'Use Employment History' checkbox, which is currently checked. Below this, there are two sections for 'Enter employment dates'. The first section has a checked 'Use Employment History' checkbox and the text '- OR -'. The second section has an unchecked 'Use Employment History' checkbox and the text '- OR -'. Below the second section, there are two date fields: 'Beginning Date (mm/dd/yyyy)' and 'Ending Date (mm/dd/yyyy)'. These two fields are highlighted with a red border. Below the date fields, there is a dropdown menu labeled '-- Optional --' with the text 'Select months of contract for adding records'. At the bottom, there are radio buttons for 'Display Records' with options 'All', 'Adds only', and 'Updates only'. Finally, there are 'Select' and 'Clear' buttons.

# 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 11B), 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)

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

Add

# EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

Example		Sick Leave							
SSN: .		Name:							
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			03/30/2017			
2016	00	12	0.00			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			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	



# Customized training available!

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

**Sharon Lachney**

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

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

# Surveys

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

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





# THANK YOU!

*We're here for you.*

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

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