

# Agenda

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







	Updates Submit Logo
RSL's employer database	Agency Certification (Form 11B)
Employers can	Annual Leave Update
<ul> <li>Certify/correct employee data</li> </ul>	Contribution Correction
	Enrollments
<ul> <li>Upload required files/reports</li> </ul>	Full-Time Only Corrections
<ul> <li>View various reports</li> </ul>	Furlough Certification and Update
·	Home Address Update
	ORP Salary Entry (up to 100 employees only)
ASK TRSL EMPLOYER ACCESS MEMBER ACCESS	Prior Year Salary Corrections
	Questionable Year Certification
Search TRSL.org	Retiree Voluntary/Insurance Deduction Salary Contribution Entry (up to 100 employees only)
TRSL homepage	Salary Contribution Entry (up to 100 employees only) Sick Leave Days Paid Update
TRSE Hollepage	Jun Leave Days Faid Opdate

# **Reports available in EMIS**

Employer contacts with EMIS access can create various reports at any time

- Various report options include:
- Enrolled Not Reported

- Enrolled Not Reported
  Reporting Not Enrolled
  Ending DROP Participation
  Members Eligible to Retire
  ORP to TRSL Election Eligibility



# **Enrolled Not Reported**

Lists Active and Retired members employed by your agency but have months in which earnings/contributions have not been reported as expected.

- To get the most current results you must select the last month for which a salary/contribution file was submitted.
- Can help you identify members who should be terminated



# **Reporting Not Enrolled**

Lists people for which your agency has reported earnings/contributions to TRSL without a corresponding enrollment.

- Enter the system code and the
- current fiscal year Can help you identify people who need to be enrolled



# **Ending DROP Participation**

Report lists members from your agency who will end DROP for the time period selected

- Can query future and past dates
- (month/year)Employers should pull this report up to three months in advance to ensure deductions/contributions resume if employee continues working after DROP.



# **Members Eligible to Retire**

Provides a list of employees who will be eligible to retire based upon information reported to TRSL and on the fiscal year selected.

Report will also list employees who are currently in DROP and working after DROP.



Member Inquiry Test Environment Members Eligible to Retire Report

The Members Eligible to Retire Report provides a detailed report or a summary re members eligible to retire. The report will include employees who meet eligibility requirements by June 30 of the projected firsal year selected. The projection assiss that a full year of service credit will be added to the employee's current service y

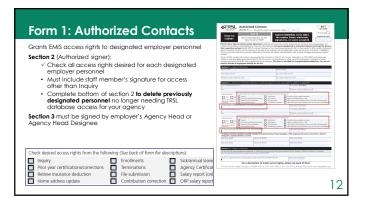
# **ORP to TRSL Election Eligibility**

Used to identify the ORP to TRSL Election eligibility status of ORP participants with earnings in FY 2024 or FY 2025. (Report will be modified after 07/01/2025 to only include those in the 5-year group as the 1-year group will no longer be applicable.)

 Can select One Year Window, Five Year Window, or both
 Can select any combination of Eligible, Not Eligible, May Be Eligible, Withdrawal Complete, and Approaching Close of Window (window closes within 2 years)



MIS sys	tem codes	5		
Status Infor	mation			
Sys Seq	Status	Code	Date	
4	ACTIVE	(A)	07/19/2021	
				1
System 2	School Lunch Pla plan; no new ent		chool food s	ervice employees (closed
System 3	School Lunch Plan B – For school food service employees in 20 parishes that also participate in Social Security			
System 4	TRSL Regular Plan – Defined Benefit Plan for "teachers" in TRSL eligible positions			
System 6	employees who	chose ORF	during emp	ed Contribution Plan; for ployment at a Louisiana public ut of TRSL's Regular Plan





nquiry (INQ)	Offers view-only access
Enrollments (ENR)	Use to enroll new hires and retirees returning to work in TRSL- covered positions
Sick/Annual Leave Update/Corrections (SLU)	<ul> <li>Sick Leave – Use to update employers' sick leave usage</li> <li>Annual Leave - (Higher ed and state agencies only) – Use to report annual leave balances</li> </ul>
Prior Year Certifications/ Corrections (PYC)	Use to update Actual Earnings (gross earnable compensation), Full-Time Only Earnings, and Questionable Year Certifications for a closed out (or prior) fiscal year
Terminations (TRM)	Use to report employee's last day of work or last day of leave
Agency Certification – Form 11B (AGC)	Use to certify current year information for an employee who is retiring or entering DROP

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

# 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
 Refirement Contact (RC) – Employer request letters addressed to RC

Include email addresses/phone numbers, including extension/position title for each contact

NOTE: Not all categories require an employer contact.





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TRSL membership eligibility (Non-retirees)	
Eligible positions per definition of "Teacher" – R.S. 11:701(35)	
All K-12 direct employees, excluding school bus positions, school custodians/janitors, and school maintenance employees	
Visa holders other than F-series or J-series	
Exception: J-1 visa holders are TRSL eligible	
Employment status:	
Work more than 20 hours per week (employees who work 20 hours or less are considered part-time) in a position that is <b>not</b> seasonal or temporary	
<ul> <li>Seasonal: An employee who works on a full-time basis less than five months in a year</li> </ul>	
<ul> <li>Temporary: Any employee performing services under a contractual arrangement with the employer of two years or less in duration</li> </ul>	18

# Membership Eligibility - SPECIAL CONDITIONS

Part-time, seasonal, or temporary employment (cont'd) (Non-retirees) Generally, employees who are part-time, seasonal, or temporary are not eligible for TRSL membership. However, there are exceptions that require <u>mandatory</u> enrollment & reporting:



- Ten or more years of eligibility service credit Applies to positions other than "classroom teacher"
- Can work 20 hours or less per week

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# Definition of a "classroom teacher"

# A "classroom teacher" is defined as:

An employee of a school board or any other educational institution under the control of BESE whose job description and assigned duties include the instruction of pupils in traditional or nontraditional classroom situations for which daily pupil attendance figures are kept; and who is classified under Object Code 112 in the La. Administrative Code, or is performing those functions, on a substitute basis, of an individual classified under Object Code 112.

# Positions other than classroom teacher eligible under the 10-year rule include:

- Administrators Therapists (speech, physical, occupational)
- Counselors
- Aides Clerical/Secretarial staff • • Etc.

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# Membership Eligibility - SPECIAL CONDITIONS

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

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

Has primary employment at another TRSL-reporting agency, while also working part-time, seasonal, or temporary in a TRSL-eligible position at your agency V-2 earnings Form 1099 payments – certain criteria

certain criteria

ORP participants are 100% vested; continued participation is mandatory even if future employment in a TRSL eligible position is part-time, seasonal, or temporary. • W2 earnings • Form 1099 payments - if secondary employment rule applies applies

# Membership Eligibility - SPECIAL CONDITIONS

Form 1099 payments – certain criteria (Non-Retirees)

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

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

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

<ul> <li>Do not report 1099 earnings ONLY for TRSL non-retirees.</li> </ul>
Non-retiree must be a current W-2 employee who meets Primary Employment criteria at another TRSL-eligible employer.
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to TRSL RTW retirees

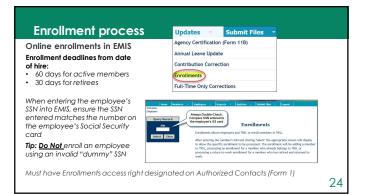
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# **Enrollment process**

Documents to include in hiring packet

- Enrollment Application/Employment Notification (Form 2) optional
   On ot submit to TRSL. Use to process online enrollment.
- Forfeiture of Retirement Benefits/Attestation of Understanding (Form 2FRB)
   Do not submit to TRSL. TRSL will request if needed.
- Statement Concerning Your Employment in a Job Not Covered by Social Security (Form 2SS)

   Submit a <u>copy</u> of the form to TRSL; employer retains the original
- Submit a <u>copy</u> of the form to risk, employer retains the original
   Beneficiary Designation for Non-Retired Members (Form 3)
  - Submit <u>original</u> to TRSL timely
  - Employee/member responsibility to submit form

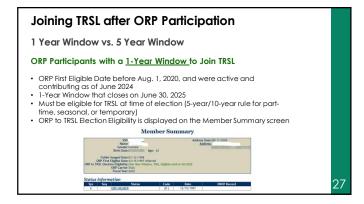




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Enrollments screen	Enrollments
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Enrollments	05
Full-Time Only Corrections	25

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# Joining TRSL after ORP Participation

- 1 Year Window vs. 5 Year Window
- ORP Participants with a <u>5-Year Window to Join TRSL</u>



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# Employer contribution rates

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

ISCAL		EMPLOYEE	EMPLOYER RATE					
YEAR	TRSL SUB-PLAN	NORMAL COST	Normal Cost	Admin Expense Rate	AFC Rate*	Shared UAL	Total Employer Contribution	
	K-12 Regular Plan	8.0%						
	Plan A	9.1%	3.67%	0.36%	1.75%	15.17%	20.95%	
025-26	Plan B	5.0%						
	Higher Ed Regular Plan	8.0%	3.05%	0.36%	1.75%	15.17%	20.33%	
	K-12 Regular Plan	8.0%						
024-25	Plan A	9.1%	3.73%	0.38%	1.50%	15.90%	21.51%	
024-25	Plan B	5.0%						
	Higher Ed Regular Plan	8.0%	3.10%	0.38%	1.50%	15.90%	20.88%	

# 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 Defined in La. RS 11:701(10)

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

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# **Common Examples of Earnable** Compensation

Earnable compensation includes, but is not limited to, the following: PIP earnings for members who participated in the Professional Improvement Program
Overtime, bonuses, stipends, tax revenues

- Overtime, bonuses, stipends, tax revenues
   Additional compensation, such as compensation for planning time, etc. in accordance with LSA R.S. 17:418 (does not apply to employees of the state special schools or the schools and programs administered through the special school district)
   Extra pay for after-school daycare programs
- Extra pay for collecting fees at ball games
- Cash housing allowances • Full salary for members on extended sick leave paid at 65%

# **Examples of Payments That Are Not** Earnable Compensation

- Payment in lieu of unused sick or annual leave
- Payment for any duties/work performed while driving or riding on a bus unless employee has retained membership in TRSL
- · Lump sum payments for discontinuation of contractual services
- Form 1099 only payments for non-retirees without a Primary Employer
- Form 1099 secondary employer payments are not reportable if all of the following occur
- Employee is not a TRSL retiree
   Individual contract is for \$1,000 or less
- Cumulative amount of Form 1099 payments issued by a single secondary employer to an employee in a fiscal year is \$15,000 or less

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# Full-time earnings

Definition (for monthly salary reporting):
 Compensation the employee would have been paid had she/he worked full-time in a TRSL-eligible position for the entire month

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

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

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# Types of contributions

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

Tax sheltered (Type 30)	Tax unsheltered (Type 10)
Active members only (including members working after DROP)	<ul> <li>Employees on workers' compensation (contributions via third-party payments)</li> </ul>
Includes paid sabbatical or extended sick leave Employees on workers' compensation and using their sick leave	USERRA payments     TRSL retirees who returned to work     in a TRSL-eligible position and are     classified as "retired teachers" or     enrolled under RTW Option 1 or     RTW Option 2.     Employer contributions



# Monthly Salary and Contributions Reports

 Employers are required to send contribution reports (salary/contributions files) each month detailing employees' earnable compensation and contributions paid by TRSL-covered employees. File layout can be found in Index 18.0.

Direct upload on EMIS via File Submission is the most common method.

 If you use File Submission, you will receive either a summary report immediately telling you the file was accepted along with a list of any individual records that were rejected or an error report if the entire file was rejected.

• The error report will list the records that caused the file to be rejected along with a reason for each record.

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# Monthly Salary and Contributions Reports

As of July 1, 2024, TRSL began rejecting salary/contribution files that contained ORP participants. If your file is rejected because it contains an ORP participant then you must remove that record and resubmit your file.

You must include the ORP participant on your ORP file. If you already submitted that month's ORP file then you must add that ORP participant's data to the next month's ORP file.

Iden	tifying Errors from Monthly Salary/Contribution Reports	
· Cor	oorts available: httibution Exceptions ary Rejections	
	ould be reviewed and corrected/reconciled each month to ensure te and timely membership and salary/contribution reporting.	
Contac these re	ct your assigned Retirement Benefits Analyst Liaison for assistance with eports.	
You ma who is r	ay be contacted by an Employer Services Department staff member not your assigned liaison on www.TRSL.org	
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# **Contribution Exceptions Re**

Identifies reporting and enrollment errors Should be reviewed, cleared, or reconciled each month

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

- Available for each applicable retirement plan (System 4, 3, 2)
   Two ways to retrieve report
- Clicking on "Error" link
  "Generate Report" button

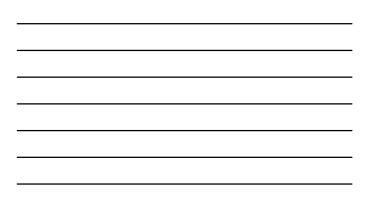
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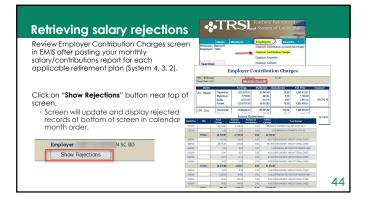
# **Retrieving the Contribution Exception Report**

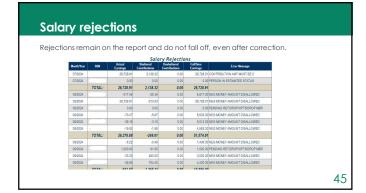
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# **Retrieving the Contribution Exception Report Customized Report** From "Query Record" section of the Employer Contribution Charges screen, choose Report Type & Sort Selection, then click "Generate Report" Recommend Report Type: Complete Report Report Type Employer Contribution Charges TRSL - REGULA Employer: Active Status Retiree Status 97,043.49 620.53 -412.16 96,010.80 Unknown Name Enrolled Not Reported Reported Not Enrolled 19.20 0.00 0.00 19.20 1,237,676,57 7,756,68 -5,151.95 1,224,767.93 96,010.80 130,503.92 607.30 .392.16 129,504.46 132.20 33.60 0.00 98.60 1,548,844.21 8,011.25 -4,902.04 1,635.930.92 Sort Selection Rejectic CCRs Posted 1,63 Alphabetically Exception Message 4,669.27 0.00 14,46 4,683.73 7,348,769,65 0,00 -134,48 7,348,635,17 EP Error 581,962.39 0.00 -25.22 581,937.17 7,36 42



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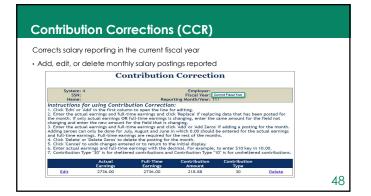



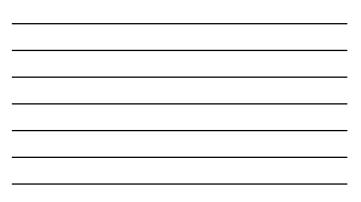




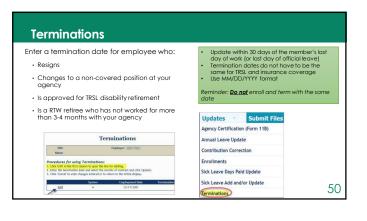
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09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
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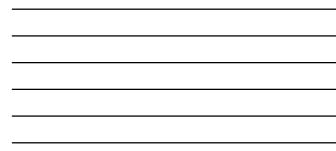
Terminations     Terminations     Must have specific access rights designated     Authorized Contacts (Form 1)     Contacts (form 1)	
Salary Control Action 2014	reprospeets only)





made year.	des detail e for any r esult in ad	eporting	period	(MM/YY	YY) of t	he fisco	1	Employers Reports   Employer Contribution Accounts Receivable Employer Contribution Charges Employer Payments Employer Contacts	
		Monthl	y Correc	tion Joi	urnal	1		Journal Entry	
			For 10/	Year				ORP Contribution Charges	
System: 4	Fiscal Year	:£	Employer:		Adjusted	Adjusted	Adjusted	Monthly Correction Journal	
SSN	Type Oper 30 R Posted on 11/16/2	Earnings 14,071.72 023 by EMPR	Contributions 1,125.74	Fultime 14,071.72	Earnings 5,517.41	Contributions 441.40	Fulltime 5,517.41		
	30 R Posted on 11/16/2	9,323.98 023 by EMPR	745.92	9,323.98	5,671.10	453.69	5,671.10		
		10 923 98	873.92	10,923.98	4,495.99	359.76	4,496.99		
	30 R Posted on 11/16/2								







# 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

52

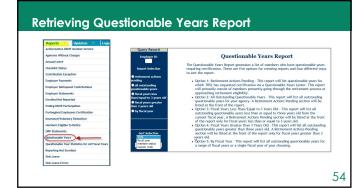
# Terms/definitions (cont'd)

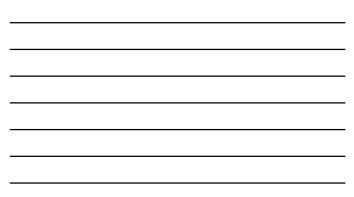
# Service credit formula:

- Actual earnings / Full-time earnings = Service credit for benefit computation
- Service credit for benefit computation / % effort = Service credit for eligibility

# Percent (%) effort formula:

- # hours worked / # hours in a full workday
- Example: Employee works 5 hours per day; normal full-time is 7 hours per day; 5/7 hours = 71% effort





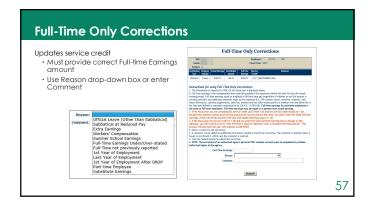
# Questionable Years Report

close of each fiscal year (approx. August 1)	Correct Count Brightal Count Description of 1 Annual searcy 2 Lit year of em 3 Changed empt Please updat 4 Partial year of		(2025 Onase fr player / furing the ent and / revisually	um previou lot year of foical year for termiles centified	s year exployment alto ation date(s)	years. actual	Employer: #1% Comp Employers will ( Corrections rea fal cost in accor	e kable for ser	wice credit or	imections iervice ce	not will be an	-
<ul> <li>Certify/correct each record within three years to avoid</li> </ul>	Name	\$m	558	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Oradit	Reason for Questioning Year	_
actuarial charges to your agency	104			2023	INACTIVE	15/26/2022	06/28/2024	21,113.31	2010.91	0.73		
	н			2024	MACTIVE	06/06/2023	05/13/2024	44,000.00	44,000.00	6.93	2,3,4	
	110	•		2016	REFUNDED	05142014	12/14/2015	28,350.00	24,250.00	0.48	1,3,4	
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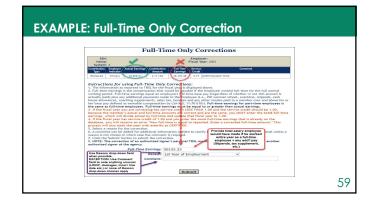
		_

# How to certify questionable years Since online processes: • full-Time Only Corrections: Use when incorrect full-line earnings reported or service credit is incorrect actual earnings, and full-Time earnings reported are correct and reasonable • fuestionable Year Certification: Use when incorrect actual earnings reported are correct and reasonable • Prior Year Salary Corrections: Use when incorrect actual earnings reported • when year incorrect on the assonable • Prior Year Salary Corrections: Use when incorrect actual earnings reported • Wust have access rights designated on Authorized Contacts (Form 1)

56



cord appec EXAMPLE: Ne Ensure Actu Need corre questionat	ew hire o Jal Earn ect Full-1	as of 10 iings re time ec	)/01/20 ported amings	20 are corre	ct		<ol> <li>Annual es 5% from p</li> <li>1<sup>st</sup> year o employer after DRC</li> <li>Changed year and/</li> </ol>	rnings der revious ye employm / 1st year P employers or break in ar of servio	ent for an of employment during the fiscal
me	Sys SSI	N Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings		Reason for Questioning Year
DOE JOHN	4	2021	ACTIVE	10/01/2020		38,898.03	39,125.38	0.77	2,4



Actuarial Cost for Full-Time (	Only Correc	tions
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	The three-year certifying/correctin years is calculate	ng questionable
three (3) years old that result in an increase in service credit.	Current Fiscal Year:	FY 2025
Journal Entry invoice for total Full-Time     Only Corrections charges calculated	Fiscal Year 1:	FY 2024
after end of each fiscal year. • Full-Time Only Corrections actuarial costs	Fiscal Year 2:	FY 2023
for members with a <b>retirement</b> application on file (other than entering	Fiscal Year 3:	FY 2022
DROP) charged to employers' account shortly after finalizing members' retirement benefit.	Older than three years:	FY 2021 & all fiscal years prior

# **Questionable Year Certification** Does not update service credit; certifies reported data is correct as is SSR: Employer: 3,1 Name: Piscal Year: 2016 System: 4

 Must select Reason from drop-down box or enter Comment

If applicable, you must se Employee" from the "Rec down list and enter the put the comment field for me receive correct service or eligibility

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Reason:					Cer	tify	
Comment:	Previously reported information certified Previously reported information certified Tst year of employment faiter DRCP Tst year of employment Official leave (other than sabbalical) Sabbalical at reduced pay Extra earnings Worker's compensation Summer school earnings Part.Ime employee						
	Substitute earnings only	r					

Questionable Year Certification

# EXAMPLE: Questionable Year Certification Record appears on the Questionable Years report Questionable year reason codes 1. Arnual earning: decreased more tha 5% from previous year 1. To year of employment for an employer, 1 Sit year of employment water SRAPS 1. Starged employers during the fiscal year and/or practice arcells not previous/yearlifed • Example: New hire as of 08/06/2020; need certification for 1st year of employment (FY 2021) Per employer's research, employee has worked the entire year and had no dockages or leave without pay [LWOP] during FY 2021; Both Actual Earnings and Full-time earnings previously reported are correct. Full-Time Service Reason for Questioning Year Name Sys SSN Fiscal Status Year Date of Date of Employment Termination Actual Earnings ACTIVE 08/06/ 58,406.14 58,406.14 1.00 DOE JANE 2 62







# **Prior Year Salary Corrections**

Updates service credit

- Must enter <u>both</u> 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

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# Actuarial Cost/Charges for Prior Year Salary Corrections

If prior year correction *increases* earnings/contributions :

- For fiscal years three years old or less:
- employer will be charged member & employer contributions plus interest rate at the judicial rate.
- For fiscal years more than three (3) years old:

 Employer will be charged the greater of the actuarial cost of the increase or the member and employer contributions plus interest at the actuarial rate

# • \$200 fee required

 Separate Journal Entry invoice for actuarial charge

The three-year timeline for Prior Year Corrections:					
Current Fiscal Year:	FY 2025				
Fiscal Year 1:	FY 2024				
Fiscal Year 2:	FY 2023				
Fiscal Year 3:	FY 2022				
Older than three years:	FY 2021 & all fiscal years prior				

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# 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



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# **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)

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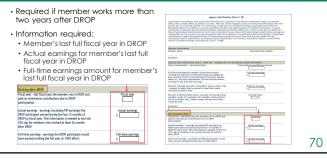
# Agency Certification (Form 11B)

- Certifies member's termination date and
- service credit for the current fiscal year Requested when a TRSL member retires
   or enters DROP
- Termination date\* = last day worked or last day of official leave
- Full-time earnings = amount the employee would have earned for working the entire year as a full-time employee
- Available under Updates menu Must have access rights designated on Authorized Contacts (Form 1)

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



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



# Termination date vs. retirement date

• Termination date cannot be the same as the retirement date.

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)

10% or 15% cap exemption let	ters
State law places a 10% or 15% cap in each of the years used to determine a Final Average Compensation (FAC) • 10% cap is used for the three-year average (members in one of the four state retirement systems prior to January 1, 2011)	Image: Strategy and S
<ul> <li>15% cap is used for the five-year average (members in one of the state retirement systems joining on or after January 1, 2011)</li> </ul>	The second secon
Employers must complete cap exemption letter with approved salary exemption information for member to avoid/reduce cap	Torrestore         Torrest
	Adamant Solver, 1974/ed. 1976; U.W. 2006; D.M. 2016; D.M. 2010; D.M Makeer, Nacher' Althrend Spine eDualize in an east applicing service and service oils function and



# **RTW Supplement**

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

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

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



# Employer sick leave certification

• Certification of sick leave days used for all fiscal years of employment, including fiscal years during DROP



Updates

Logo

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

· Certification of sick leave days paid at

retirement

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# Sick leave days used

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

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

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# Sick leave days used during DROP participation

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

# To enter sick leave days used during DROP: • Uncheck 'Use Employment History' box

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

System 4	
SSN	
History - OR - Enter employment dates	
Uxe Employment Nistory - OR - Enter employment dates	
Beginning Date (mm/dd/yyyy) Ending Date (mm/dd/yyyy)	
Optional	
Display Records	
Adds only     Updates only	
Select Clear	76

Subr	Submit sick leave by data file							
	Employers can submit a data file to update the sick leave     usage for their employees     Control of their employees							
locati	Allows for historical information to be saved in a separate location     Control of the saved in a separate location     Most software vendors have created a file path to use							
Starting position	ng Field description Data type Longth		LSU-WEDICAL Salary Contribution LSU Sick Leave LSU-MEDICAL Sick Leave					
1	Employer ID	Numeric	4	ORP Salary				
5	Social Security number	Numeric	9	Salary Contribution				
14	Fiscal year	Numeric	4	Submit Miscellaneous File				
18	Contract months	Numeric	2	Tip: Check Sick Leave				
20	Sick leave days used	Numeric	5*	Summary Report for				
25	Summer percent effort (050 for 50%)	Numeric	3	sick leave records rejected from the				
28	Summer days worked	Numeric	5*	uploaded sick leave				
	TOTAL 32 bytes (charac	ters)		data file. 77				

# Sick leave days paid at retirement



Col	nfirm	ns le	ave	data already i	update	ed by er	nploy	/er(s)		
Г	Exa	mple		Sick Leave				Members -	Employers	
-	SSN:		_	Name:				Member Summary		
Fiscal Year	Employer ID	Months of Contract	Days Used I	Digibility Last Updated By	Transaction Date	Summer Summer Days Percent Worked Effort		Account History		
2014	00	12	1.00	EMPLOYER-FILE	07/10/2014			Member Notations		
2015	00	12	0.00	and the local division of the local division	03/30/2017			Monthly Salary/Con	tributions	
2016	00	12	0.00		07/13/2021			Annual Salary Histo	220	
2017	00	12	2.50	EMPLOYER-FILE	11/13/2017			Annual Salary Histo	ary	
2018	00	12	1.75	EMPLOYER-FILE	07/10/2018			Benefit Payroll		
2019	00	12	18.25	EMPLOYER-FILE	07/08/2019			Benefit Payee		
2020	00	12	5.50	EMPLOYER-FILE	07/21/2020			Warman and Street Street		
2021	00	12	45.00	EMPLOYER-FILE	11/01/2021			COLA History		
		Total:	166.50	days used 07/01/1990 and farward.				1099-R Information	1	
			Sic	k Leave Davs Paid				Retirement Benefit	Payment History	
-	Paid	Employe	er 10	Last Updated By		Transaction Date		Sick Leave/Annual	Laws	



# Louisiana Return-to-Work (RTW) Laws

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

2010 RTW Group	Retired before July 1, 2020 Standard transfer option: can elect to move into the "new" group. This is an irrevocable election; retiree is permanently forfeiting their eligibility to "old" categories
La. R.S. 11:710.1 2020 RTW Group	Retired <b>on/after</b> July 1, 2020 + those who elect to transfer from 2010 to 2020 group <b>Special transfer option:</b> individuals who retired before July 1, 2020, may have been placed into this group based on previous eligibility criteria (first date of reemployment) These individuals may elect to mave into the "old" group
	Higher education critical shortage (adjunct professor in a nursing program where a critical shortage exists)

# Address benefits, not employment

RTW Laws do not prohibit (or allow) employment.

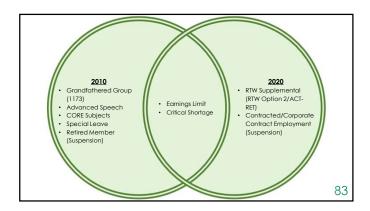
Their purpose is to **specify how retiree benefits are impacted** during reemployment and whether contributions are required.

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

Standard 12-month waiting
period exists
<ul> <li>Can be reemployed,</li> </ul>
cannot receive

benefit Can earn service credit

# 82





# Notice of Reemployment

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

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

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

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

Termination dates should also be submitted

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

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

Suspension of benefits: online enrollment "flips switch" to turn benefit

Earnings limits: Applied to gross salary reported by the employer

Service credit (earned under RTW Option 2): dependent on employe certific Election to switch laws (or applicable provision): Effective upon employer's submission of new enrollment

# Annual retiree audit

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

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

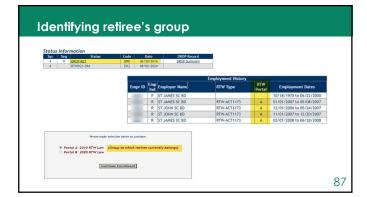
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# Determining Retirees RTW Group

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

  - Yes group indicated by last RTW employment type
- Standard 12-month waiting period exists
- Reemployment is not prohibited however, retirees cannot receive their TRSL benefit AND an employment income during this time frame.





2010 RTW Pro	ovisions		
Benefit Impact	No impact	Earnings Limit (25% of Benefit)	Suspended benefit
Position eligibility	Grandfathered group, advanced speech, certain classroom teachers and critical shortage positions	Substitute classroom teacher, tutor, proctor, nurse, literacy instructor, presenter of professional development	All other positions, including administrative, athlefic, clerical, paraprofessional, food services, etc.
Contribution requirement	Yes, refundable upon terminating reemployment	Yes, refundable upon terminating reemployment	No

Option	RTW Option 1 Earnings Limit / 25% FAC	RTW Option 2 Suspended benefit	Contract Employment Suspended Benefit	No Impact Critical Shortage
Provision eligibility	Available to all part- time and full-time direct employment positions	Available to all full-time direct employment positions	Applies to all employment by contract or corporate contract	certain classroom teachers and critical shortage positions
Contribution requirement	Yes, refundable upon terminating reemployment	Yes, accrues supplemental benefit (11RTW & DOT needed to resume)	No (DOT needed to resume)	Yes, refundable upon terminating reemployment


No impact provisions - retired before July 1 (	020

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

Otherwise, the following position-centric categories are available

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

# **Critical Shortage Declaration Process**

To declare a critical shortage for your parish: CONTINUOUS PROCESS

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

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

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



# 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



