




Agenda

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



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

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

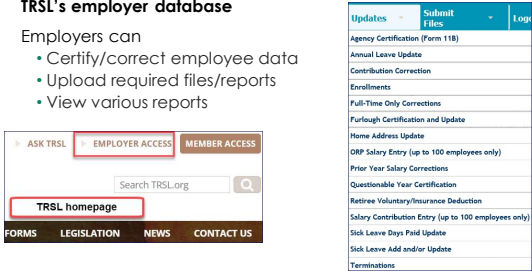
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Employer/Membership Information Site (EMIS)

TRSL's employer database

Employers can

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




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Reports available in EMIS

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

Various report options include:

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




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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



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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



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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.



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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 report of members eligible to retire. The report will include employees who meet eligibility requirements by June 30 of the projected fiscal year selected. The projection assumes that a full year of service credit will be added to the employee's current service years.

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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)



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EMIS system codes

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

- System 4** TRSL Regular Plan – Defined Benefit Plan for “Teachers” in TRSL eligible positions
- System 6** ORP (Optional Retirement Plan) – Defined Contribution Plan; for employees who choose ORP instead of TRSL’s Regular Plan (System 4) – available for unclassified employees at Louisiana public institutions of higher education

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Form 1: Authorized Contacts

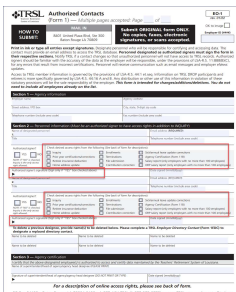
Grants EMIS access rights to designated employer personnel

Section 2 (Authorized signer):

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

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

- Check desired access rights from the following (See back of form for descriptions):
- | | | |
|--|--|---|
| <input type="checkbox"/> Inquiry | <input type="checkbox"/> Enrollments | <input type="checkbox"/> Sick/Annual leave |
| <input type="checkbox"/> Prior year certifications/corrections | <input type="checkbox"/> Terminations | <input type="checkbox"/> Agency Certified |
| <input type="checkbox"/> Retiree insurance deduction | <input type="checkbox"/> File submission | <input type="checkbox"/> Salary report (on) |
| <input type="checkbox"/> Home address update | <input type="checkbox"/> Contribution correction | <input type="checkbox"/> ORP salary report |



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EMIS access rights

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

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

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EMIS access rights (cont'd)

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

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

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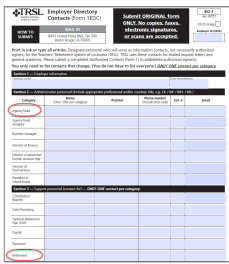
Form 1EDC: Employer Directory Contacts

Updates or replaces agency contacts

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

NOTE: Not all categories require an employer contact.

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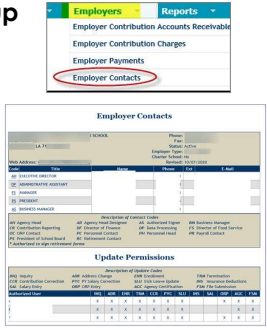


Keep employer contacts up to date

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 often



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Index 2.0: TRSL Membership

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



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TRSL membership eligibility (Non-retirees)

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

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

Lab school employees: other than bus drivers and maintenance personnel

Visa holders other than F-series or J-series

- Exception: J-1 visa holders are TRSL eligible

Employment status:

Work **at least half** of what the college or university considers full-time **or** more than 20 hours per week (employees who work 20 hours or less or less than 50% effort are considered part-time) **and/or** the position is **not** seasonal or temporary

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

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Membership Eligibility - SPECIAL CONDITIONS

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

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

Ten (10) year rule	Five (5) year rule {Eff. 7/1/2003}
<ul style="list-style-type: none"> Ten or more years of eligibility service credit W-2 employees only Can work 20 hours or less per week or less than 50% effort 	<ul style="list-style-type: none"> Five or more years of eligibility service credit Applies ONLY to lab school classroom teachers who are paid with W-2 earnings Can work 20 hours or less per week

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Membership Eligibility - SPECIAL CONDITIONS

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

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

Secondary employment	ORP participants in TRSL positions
<p>Has primary employment at another TRSL-reporting agency, while also working part-time, seasonal, or temporary in a TRSL-eligible position at your agency</p> <ul style="list-style-type: none"> ✓ W-2 earnings ✓ Form 1099 payments – <i>certain criteria</i> 	<p>ORP participants are 100% vested; continued participation is mandatory even if future employment in a TRSL eligible position is part-time, seasonal, or temporary.</p> <ul style="list-style-type: none"> ✓ W2 earnings ✓ Form 1099 payments – <i>if secondary employment rule applies</i>

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Membership Eligibility - SPECIAL CONDITIONS

Form 1099 payments – certain criteria (Non-Retirees)

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

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

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

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Adjuncts (Non-retirees)

Traditional adjuncts teach scheduled number of credit hours each semester
 • Must determine eligibility **EACH** semester

Eligibility to enroll Adjuncts:

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

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

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Enrollments process

Documents to include in hiring packet

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

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Enrollments process

Online enrollments in EMIS

Enrollment deadlines from date of hire:

- 60 days for active members
- 30 days for retirees

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

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

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

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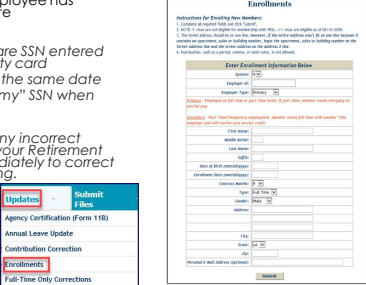
Enrollments screen

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

Tips:

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

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




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Enrollments – SPECIAL CONDITIONS

Enrollment error – ORP status

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

- Enroll with Form 16, *Application for Optional Retirement Plan or Change of Carrier*
- Submit a Form 21R, *Election to Join TRSL after ORP Participation*, if ORP participant is eligible to join TRSL



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Joining TRSL after ORP Participation

1 Year Window vs. 5 Year Window

ORP Participants with a 1-Year Window to Join TRSL

- ORP First Eligible Date before Aug. 1, 2020, and were active and contributing as of June 2024
- 1-Year Window that closes on June 30, 2025
- Must be eligible for TRSL at time of election (5-year/10-year rule for part-time, seasonal, or temporary)
- ORP to TRSL Election Eligibility is displayed on the Member Summary screen

Member Summary



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Joining TRSL after ORP Participation

1 Year Window vs. 5 Year Window

ORP Participants with a 5-Year Window to Join TRSL

- ORP First Eligible Date on/after Aug. 1, 2020, and were active and contributing at time of election
- 5-Year Window beginning on ORP First Eligible Date
- Must be eligible for TRSL at time of election (5-year/10-year rule for part-time, seasonal, or temporary)
- ORP to TRSL Election Eligibility is displayed on the Member Summary screen

Member Summary

SOR#: [redacted] Address Date: 09/01/2024
 Gender: Female Age: 22
 Birth Date: [redacted]
 ORP First Eligible Date: 4/2/2024 Inferred
 ORP to TRSL Election Eligibility: 5-Year Window, TRSL Eligible until: 4/2/2029
 ORP Carrier: TUSA
 Fund Year: 2023

Status Information					
Sys	Seq	Status	Code	Date	ORP Record
1	1	ORP-ELIGIBLE		09/01/2024	

Form 2TR: Election to Join TRSL after ORP Participation

Use this form to enroll eligible ORP participants into TRSL's defined benefit plan if they make that election

- Must submit **original** form.
- Employee fills out 1st page
- Employer fills out 2nd page

What is the Optional Retirement Plan (ORP)?

A Defined Contribution (DC) Plan

- Established July 1, 1990
- Available to unclassified employees of public institutions of higher education and their governing boards
- Designed to accommodate the higher education community with retirement benefits that are fully portable to other U.S. colleges and universities.

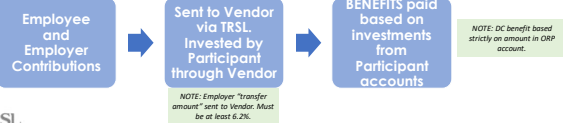
The decision to participate in the ORP is irrevocable, except as provided in La. R.S. 11:932 (Act 109 of 2024).

An alternative to TRSL

TRSL Regular Plan (Defined Benefit)



ORP (Defined Contribution)



Current ORP carriers



Participants control their own investments through private carriers

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

ORP Eligibility

The ORP should be offered to individuals in academic or unclassified positions within higher education; who

- Are directly employed (W2 employee); and
- Are not vested in TRSL (less than 5.0 years of eligibility credit); or
- Are vested in TRSL but are being employed in higher education for the first time (election must be made within 60 days of new employment).

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

- ORP **is offered** to full-time, part-time, seasonal, and temporary employees
- ORP **is not offered** to
 - employees of technical colleges or K-12 agencies
 - individuals employed by contract or corporate contract

Irrevocability and Act 109

Participation in the ORP is an Irrevocable election, except as outlined in La. R.S. 11:932 (Act 109 of 2024). Therefore, continued participation in the ORP is required when

- Employee changes employers, even if employed outside higher education
- Employment status/capacity changes to part-time, seasonal, or temporary

Act 109 provides eligible ORP participants with a one-time window in which they can elect to leave the ORP and join TRSL as a brand-new member of the 2015 retirement plan.

- If not eligible under Act 109, or once eligibility window closes, the employee shall remain a participant of the ORP

ORP Effective Dates

Determined by the timeframe in which the employee made the election.

- If election form signed within the first 60 days of hire
 - Effective date will be the date of hire
- If election form signed more than 60 days from date of hire
 - Effective date is the first of the month, determined by employee's signature date
 - If signed 1st – 15th, will be 1st of **current** reporting month
 - If signed 16th – 31st, will be 1st of **next** reporting month

Individuals employed in a TRSL-eligible position and capacity should be reported on the Regular System 4 salary file until their decision is made.

The image shows a screenshot of the TRSL Application for Optional Retirement Plan or Change of Career form. The form includes sections for:

- Section 1 - Applicant Information:** Fields for Name, Social Security Number, and Date of Birth.
- Section 2 - Employment Information:** Fields for Employer Name, Address, and Position.
- Section 3 - Election Information:** Fields for Election Date, Effective Date, and Signature.
- Section 4 - Salary Information:** Fields for Salary Grade and Salary Amount.
- Section 5 - Declaration:** A section for the applicant to sign and date, certifying the accuracy of the information provided.

ORP Reporting

- Election made **within 60 days** of hire
 - All contributions should be reported under ORP System 6
 - Contributions previously reported under TRSL Regular System 4 should be removed via a CCR
- Election made **more than 60 days** from date of hire
 - Only prospective contributions should be reported under ORP System 6
 - Contributions for salary earned prior to the ORP effective date should be reported to TRSL Regular System 4, if employee is eligible (not part-time, seasonal, or temporary)

Members who elect to participate in the ORP after contributing to TRSL may elect to have their contributions transferred out of the Defined Benefit Plan and into their ORP account.

Note: only employee contributions will be transferred to the carrier; TRSL retains the employer contributions in this scenario

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Transfer of ORP Contributions

Once the monthly ORP salary file and applicable payment is received, TRSL transfers the **employee and employer portions** of the reported contributions to the ORP carriers.

- ORP participants report/contribute 8% of salary and TRSL retains 0.05% of the 8% as an administrative fee
- Employer portion includes the Transfer Amount and the Shared Unfunded Accrued Liability (UAL); only the Transfer Amount is transferred to the ORP carriers and TRSL retains the UAL portion

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

Total ORP Employer Contribution Rate (FY 2024)	
Transfer Amount	6.2%
Shared UAL	15.17%
Total Employer Contribution Rate	21.37%

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ORP salary & contributions limits

ORP participants are subject to a cap each calendar year, per IRC guidelines.

- Contributions for **calendar year 2025** are limited to \$70,000
- 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)
2025	\$70,000
2024	\$69,000
2023	\$68,000
2022	\$61,000
2021	\$58,000
2020	\$57,000
2019	\$56,000

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Termination of ORP participants

When an ORP employee terminates employment:

1. Update your HR system with the termination date
2. If applicable, remove the individual's name from your ORP salary file to ensure they are no longer reported
 - Do not report zeroes for participants with no earnings in the current reporting month
 - When the participant initiates a distribution, the ORP carrier will reach out to TRSL for authorization

If contributions were reported within the last six months, TRSL will request:

- Date of termination
- Last month in which contributions were/will be reported
- Depending on the timing of last contributions, the release of the termination date to the ORP carrier to complete the termination process could take 30-60 days

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Employer contribution rates

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

FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE				Total Employer Contribution
			Normal Cost	Admin Expense Rate	AFC Rate*	Shared UAL	
2025-26	K-12 Regular Plan	8.0%	3.67%	0.36%	1.75%	15.17%	20.95%
	Plan A	9.1%					
	Plan B	5.0%					
2024-25	Higher Ed Regular Plan	8.0%	3.05%	0.36%	1.75%	15.17%	20.33%
	K-12 Regular Plan	8.0%	3.73%	0.38%	1.50%	15.90%	21.51%
	Plan A	9.1%					
	Plan B	5.0%					
	Higher Ed Regular Plan	8.0%	3.10%	0.38%	1.50%	15.90%	20.88%

K-12 Regular Plan includes university laboratory schools; * Effective FY 2024-25, used to directly pay for PBIs (permanent benefit increases) for TRSL retirees & benefit recipients

Note: FY 2025-26 employer rates subject to change if voters approve a constitutional amendment requiring a large one-time payment to the UAL during the March 29, 2025 statewide election

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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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Examples of Payments That Are Not Earnable Compensation

- Payment in lieu of unused sick or annual leave
- 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)
<ul style="list-style-type: none"> Active members only (including members working after DROP) Includes paid sabbatical or extended sick leave (only for lab schools) Employees on workers' compensation and using their sick leave 	<ul style="list-style-type: none"> Employees on workers' compensation (contributions via third-party payments) USERRA payments TRSL retirees who returned to work in a TRSL-eligible position and are classified as "retired teachers" or enrolled under RTW Option 1 or RTW Option 2. Employer contributions

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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.

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Identifying Errors from Monthly Salary/Contribution Reports

Two reports available:

- Contribution Exceptions
- Salary Rejections

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

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

You may be contacted by an Employer Services Department staff member who is not your assigned liaison on www.TRSL.org

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
 - Clicking on "Error" link
 - "Generate Report" button



Plan	Member	Employer	Plan	Plan	Plan
401 (k)	401 (k)	401 (k)	401 (k)	401 (k)	401 (k)
401 (k)	401 (k)	401 (k)	401 (k)	401 (k)	401 (k)
401 (k)	401 (k)	401 (k)	401 (k)	401 (k)	401 (k)

Retrieving the Contribution Exception Report

Default SSN Sort

Click on the last "Error" message on the screen

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

Month	Transmittal	Earning	Shareable	Underfunded	Full-Time	Employer
JUL Support	Transmittal	1,220,976.27	87,040.45	49,229	2,049,332.51	
	Rejection	7,736.88	620.03	0.00	7,736.88	
	Total	1,232,703.35	87,660.48	49,229	2,057,069.39	303,742.43
AUG Error	Transmittal	1,648,844.21	150,903.92	132.29	1,499,879.50	
	Payment	8,911.25	607.30	33.89	8,911.25	
	Total	1,657,755.46	151,511.22	166.18	1,508,790.75	408,710.87
SEP Error	Transmittal	7,348,793.65	581,982.59	4,989.27	7,935,765.51	
	Payment	0.00	0.00	0.00	0.00	
	Total	7,348,793.65	581,982.59	4,989.27	7,935,765.51	1,932,461.53
OCT Error	Transmittal	10,228,711.78	811,716.36	4,197.77	10,235,605.91	
	Payment	0.00	0.00	0.00	0.00	
	Total	10,228,711.78	811,716.36	4,197.77	10,235,605.91	2,532,988.74

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"

Employer Contribution Charges

Month	Reporting Period	Earnings	Statewide	Unallocated	FUTA
JUL Report	Transmittal	1,227,878.97	97,845.49	19.20	1.24
	Payments	7,798.68	620.53	0.00	0.00
	CDRs	5,195.96	415.16	0.00	0.00
Total		1,224,767.93	98,010.80	19.20	1.24
AUG EST	Transmittal	1,548,844.21	130,903.92	132.20	1.64
	Payments	9,215.20	657.20	22.80	0.00
	CDRs	4,902.04	392.16	0.00	0.00
Total		1,633,939.92	129,924.46	98.60	1.64
SEP EST	Transmittal	7,348,700.65	991,942.29	4,689.27	7.35
	Payments	0.00	0.00	0.00	0.00
	CDRs	154.48	25.22	14.46	0.00
Total		7,348,626.17	991,937.17	4,689.27	7.35

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Contribution Exception Report

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

Leading zeros in SSNs will not appear

Start Date	Term Date	Status	Status Date	Reporting Period	Error Type	Actual Earnings	Credits	Full-Time Earnings	Exception Message
07/07/2003		ACTV DRDP	07/07/2003	08/0003	Unallocated	2,988.42	484.14	2,988.42	Contribution unreasonable.
08/15/2003		S ACTIVE	08/02/2001	08/0003	Unallocated	887.50	64.80	887.50	Contribution type invalid.
10/07/2001		A R RTW337 FL	10/07/2001	11/0003					RTW member Enrolled not reported.
08/04/2002		CA RTW337 ACT	08/04/2001	07/0003					RTW member Enrolled not reported.
08/07/2003	08/03/2003	B EST RTW337	08/04/2003	08/0003					Enrolled not reported.

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

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Retrieving salary rejections

Review Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for the applicable retirement 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 N SC BD

Show Rejections

Employer	Date	Amount	Contribution	Credits	Error Message
000000	07/07/2003	2,988.42	484.14	0.00	UNREASONABLE CONTRIBUTION
000000	08/15/2003	887.50	64.80	0.00	INVALID CONTRIBUTION TYPE
000000	10/07/2001				RTW MEMBER ENROLLED NOT REPORTED
000000	08/04/2002				RTW MEMBER ENROLLED NOT REPORTED
000000	08/07/2003				NOT ENROLLED
TOTAL		2,988.42	484.14	0.00	

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Salary rejections

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

Salary Rejections						
Month/Year	SSN	Actual Earnings	Spouse Contributions	Unspouse Contributions	Full-Time Earnings	Error Message
07/2024		26,728.91	2,138.32	0.00	26,728.91	CONTRIBUTION AMT MUST BE 0
07/2024		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
TOTAL:		26,728.91	2,138.32	0.00	26,728.91	
08/2024		-317.46	-26.39	0.00	5,617.00	NEG MONEY AMOUNT DISALLOWED
08/2024		26,728.91	-213.83	0.00	26,728.91	NEG MONEY AMOUNT DISALLOWED
08/2024		0.00	0.00	0.00	0.00	PENDING RETIRO/OPT/DRCP MBR
08/2024		-73.47	-6.87	0.00	5,633.00	NEG MONEY AMOUNT DISALLOWED
08/2024		-38.18	-3.13	0.00	9,013.00	NEG MONEY AMOUNT DISALLOWED
08/2024		-19.92	-1.56	0.00	4,683.00	NEG MONEY AMOUNT DISALLOWED
TOTAL:		26,278.88	-249.81	0.00	91,674.91	
09/2024		-6.22	-0.49	0.00	7,436.00	NEG MONEY AMOUNT DISALLOWED
09/2024		1,020.00	81.60	0.00	1,020.00	PENDING RETIRO/OPT/DRCP MBR
09/2024		-33.33	-480.00	0.00	3,000.00	NEG MONEY AMOUNT DISALLOWED
09/2024		-48.88	704.00	0.00	4,400.00	NEG MONEY AMOUNT DISALLOWED
TOTAL:		994.97	1,562.11	0.00	18,882.00	

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Salary rejections with \$0 earnings/contributions

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

Salary Rejections						
Month/Year	SSN	Actual Earnings	Spouse Contributions	Unspouse Contributions	Full-Time Earnings	Error Message
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
TOTAL:		0.00	0.00	0.00	0.00	
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
TOTAL:		0.00	0.00	0.00	0.00	

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Clearing exceptions & rejections

Online updates in EMIS

- Contribution Correction (current fiscal year only)
- Enrollments
- Terminations

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

Updates	Submit Files	Log
Agency Certification (Form 110)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
Journal Entry Review		
OMP Salary Entry (up to 100 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Retiree Voluntary Insurance Selection		
Salary Contribution Entry (up to 100 employees only)		
Sick Leave Days Paid Update		
Sick Leave Add and/or Update		
Terminations		

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Contribution Corrections (CCR)

Corrects salary reporting in the current fiscal year

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

Contribution Correction

System: 4 Employer: Current Fiscal Year
 SSN: Fiscal Year: 117
 Name: Reporting Month/Year: 117

Instructions for using Contribution Correction:

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 zeros 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	
Edit	2736.00	2736.00	218.88	30	Delete

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Monthly Correction Journal Screen

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

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

Monthly Correction Journal

For 10/ Year 117

Employers Reports ▾

Employer Contribution Accounts Receivable

Employer Contribution Charges

Employer Payments

Employer Contacts

Journal Entry

ORP Contribution Charges

Monthly Correction Journal

System: 4	Fiscal Year: 117	Employee:							
SSN	Type	Open	Earnings	Contributions	Fulltime	Adjusted Earnings	Adjusted Contributions	Adjusted Fulltime	
30	R		14,817.72	1,525.74	14,817.72	5,917.41	441.42	5,517.41	
Posted on 11/15/2023 by ESRP									
30	R		9,323.98	745.92	9,323.98	5,871.10	453.68	5,871.10	
Posted on 11/15/2023 by ESRP									
30	R		18,002.98	872.92	18,002.98	4,498.99	359.76	4,498.99	
Posted on 11/15/2023 by ESRP									
Unsheltered Regular Totals			0.00	0.00	0.00	0.00	0.00	0.00	
Sheltered Regular Totals			34,143.68	2,144.58	34,143.68	16,687.50	1,254.86	16,687.50	

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Terminations

Enter a termination date for employee who:

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

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

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

Terminations

SSN: Employer: 00000000
 Name: Reporting Month/Year: 117

Procedures for using Terminations:

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

System	Employment Date	Termination
Edit	4	12/17/2023

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Updates Submit Files

Agency Certification (Form 118)

Annual Leave Update

Contribution Correction

Enrollments

Sick Leave Days Paid Update

Sick Leave Add and/or Update

Terminations



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

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

- Percent effort: 5/8 hours = 63% effort

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

- Percent effort: 6/15 credit hours = 40% effort for Fall semester

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Retrieving Questionable Years Report

Reports Updates Log

Active/Inactive ODP Member Service

Agencies Without Charges

Annual Leave

Checked Status

Contribution Exception

Employer Payments

Employer Delinquent Contributions

Employer Statements

Enrolled Not Reported

Enrollment Participation

Former/Inactive Certification

Insurance/Voluntary Deduction

Members Eligible to Retire

ODP Statements

Questionable Years

Questionable Year Statistics for All Fiscal Years

Reporting Not Enrolled

Sick Leave

Sick Leave Errors

Query Record

Employee ID

Report Selection

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

Submit Selection

- fiscal year/member status/report 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 TRS 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.

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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

This report contains all outstanding questionable years sorted by SSN.

Control Group: 363 as of 03/12/2025 Employee: 2193 SSN: 03030204

Description of Reason

Reason	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Service Credit	Reason for Questionable Year
01	03030204	2020	INACTIVE	05/20/2012	06/08/2024	25,833.21	25,837.61	0.73
02	03030204	2024	INACTIVE	05/20/2012	05/13/2024	48,000.00	48,000.00	0.00
03	03030204	2016	REINVADED	01/14/2014	12/14/2012	28,200.00	28,200.00	0.00
04	03030204	2024	ACTIVE	06/09/2022		41,883.25	112,075.42	0.07

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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

Updates Submit Files

- Annual Leave Update
- Contribution Correction
- Enrollments
- Full-Time Only Corrections**
- Home Address Update
- Journal Entry Review
- ODP Salary Entry (up to 25 employees on)
- Prior Year Salary Corrections**
- Questionable Year Certification**
- Sick Leave Days Paid Update
- Sick Leave Add and/or Update

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

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Full-Time Only Corrections

Updates service credit

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

Reason:

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

Full-Time Only Corrections

SOC: Fiscal Year: 2021

Employee ID	Employee Name	Actual Earnings	Full Time Earnings	Service Credit	Reason
38,898.03	DOE, J	31,111.82	39,125.38	0.77	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

- The information is reported to TRSL for the fiscal year it is submitted above.
- Full-time earnings in the compensation field should be the same as the employee worked full-time for the full annual working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) as an additional payment made to the employee (i.e., 401k account, overtime, insurance, etc.) plus allowances, coaching supplements, sales tax, bonuses, and any other amounts paid to a member over and above his or her base pay defined as a regular compensation for SOC (S), (L) or (D) (S). Full-time earnings for part-time employees to 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, LERS TREAT 1-08 and the service credit should be 1.00 because the member's actual and full-time earnings will correct and are the same, you MUST enter the actual 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 actual 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.
- Select a reason for the correction.
- A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is selected which the comment is required.
- 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: 50155.33

Reason: QUESTIONABLE YEAR

1st Year of Employment:

Use Reason drop-down field when possible.

Full-Time Only Use Comment field to enter anything LERS/DOC, checkboxes, insert here date and per time of Reason drop-down choices apply

Comment: 1st Year of Employment

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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

- Annual earnings decreased more than 2% from previous year
- 1st year of employment for an employer / 1st year of employment after DROP
- Changed employers during the fiscal year and/or break in service
- 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
DOE JOHN	4		2021	ACTIVE	10/01/2020		38,898.03	39,125.38	0.77	2,4

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

Full-Time Only Corrections

SOC: Fiscal Year: 2021

Employee ID	Employee Name	Actual Earnings	Full Time Earnings	Service Credit	Reason
38,898.03	DOE, J	31,111.82	39,125.38	0.77	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

- The information is reported to TRSL for the fiscal year it is submitted above.
- Full-time earnings in the compensation field should be the same as the employee worked full-time for the full annual working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) as an additional payment made to the employee (i.e., 401k account, overtime, insurance, etc.) plus allowances, coaching supplements, sales tax, bonuses, and any other amounts paid to a member over and above his or her base pay defined as a regular compensation for SOC (S), (L) or (D) (S). Full-time earnings for part-time employees to 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, LERS TREAT 1-08 and the service credit should be 1.00 because the member's actual and full-time earnings will correct and are the same, you MUST enter the actual 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 actual 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.
- Select a reason for the correction.
- A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is selected which the comment is required.
- 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: 50155.33

Reason: QUESTIONABLE YEAR

1st Year of Employment:

Use Reason drop-down field when possible.

Full-Time Only Use Comment field to enter anything LERS/DOC, checkboxes, insert here date and per time of Reason drop-down choices apply

Comment: 1st Year of Employment

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EXAMPLE: Full-Time Only Correction

Full-Time Only Corrections

SOC: Fiscal Year: 2021

Employee ID	Employee Name	Actual Earnings	Full Time Earnings	Service Credit	Reason
38,898.03	DOE, J	31,111.82	39,125.38	0.77	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

- The information is reported to TRSL for the fiscal year it is submitted above.
- Full-time earnings in the compensation field should be the same as the employee worked full-time for the full annual working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) as an additional payment made to the employee (i.e., 401k account, overtime, insurance, etc.) plus allowances, coaching supplements, sales tax, bonuses, and any other amounts paid to a member over and above his or her base pay defined as a regular compensation for SOC (S), (L) or (D) (S). Full-time earnings for part-time employees to 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, LERS TREAT 1-08 and the service credit should be 1.00 because the member's actual and full-time earnings will correct and are the same, you MUST enter the actual 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 actual 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.
- Select a reason for the correction.
- A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is selected which the comment is required.
- 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: 50155.33

Reason: QUESTIONABLE YEAR

1st Year of Employment:

Use Reason drop-down field when possible.

Full-Time Only Use Comment field to enter anything LERS/DOC, checkboxes, insert here date and per time of Reason drop-down choices apply

Comment: 1st Year of Employment

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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 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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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

Reason:	Previously reported information certified
Comment:	1st year of employment after DROP 1st year of employment Official leave (other than sabbatical) Substantial all reduced pay Estate earnings Workers' compensation Summer school earnings Part-time employee Substitute earnings only

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EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

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

Questionable year reason codes

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

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

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EXAMPLE: Questionable Year Certification

Questionable Year Certification

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

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Shielded	Primary	36,406.14	4,672.49	36,406.14	1.00	QUESTIONABLE YEAR

Instructions for using Questionable Year Certification:

- The information as reported to TRSL for the fiscal year is displayed above.
- 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.**
- Select a reason for the certification.
- 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.
- Click the 'Certify' button to submit the certification.
- NOTE:** The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

Reason: List year of employment Use Reason drop-down field when possible

Comment: _____

Certify

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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

Prior Year Salary Corrections

SSN: _____ Employer: _____
 Name: _____ Fiscal Year: 2023

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Shielded	Primary	36,406.14	4,672.49	36,406.14	1.00	

Instructions for using Prior Year Salary Corrections:

- Enter the actual earnings and full-time earnings and the "reason" if reporting different data that has been gained for the year.
- Click "Add New Entry" to add the correction(s) for the year.
- Click "Full-Time Only" to update the full-time earnings for the year. Over the correction All time earnings on this individual for the fiscal year will be updated to the corrected value. Use the "Reason" field to explain the correction.
- Click "Add Comment" to add a comment for the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason: Actual Earnings Full-Time Earnings: 4,672.49 Reason: Salary

Comment: _____

Full-Time Comment: _____

Submit

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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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Certifying traditional adjunct employment - SPECIAL CONDITIONS

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

- Ensure eligibility each semester before certifying

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

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Certifying hourly adjuncts - SPECIAL CONDITIONS

Typically requires a Full-time Only Correction

1. **Verify hourly employee's enrollment eligibility**
 - Must work more than 20 hours per week OR
 - Meets **Ten (10) year rule** for service credit for eligibility

2. **Calculate Full-time Earnings amount**
 Hourly rate x total hours of contract for a year
 Examples:

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

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Certifying hourly adjuncts (cont.) - SPECIAL CONDITIONS

Typically requires a Full-time Only Correction

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

Full-time Only Corrections program

Full-Time Earnings: Enter Full-time Amount

Reason: Select "Part-time Employee"

Comment: Enter Comment

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Retirement Process/Issues
Index 11.0: Retirement/DROP processing &
Index 17.0: Leave Information
 Provides information related to the retirement process

Employer certifications: Retirement/DROP processing

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

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

Updates	Submit	Log
Agency Certification (Form 118)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Forfeiture Certification and Update		
Home Address Update		
OPF Salary Entry (up to 25 employees only)		
OPF 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 AMI and/or Update		
Terminations		

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

Request letters

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

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

Agency Certification (Form 11B)

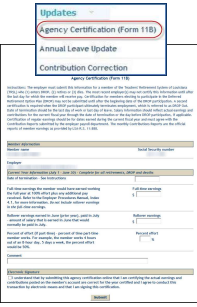
Certifies member's termination date and service credit for the current fiscal year

- 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



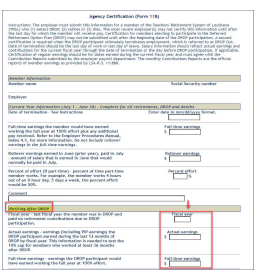
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Agency Certification (Form 11B): Retiring after DROP section

Required if member works more than two years after DROP

Information required:

- Member's last full fiscal year in DROP
- Actual earnings for member's last full fiscal year in DROP
- Full-time earnings amount for member's last full fiscal year in DROP



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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)
--	--

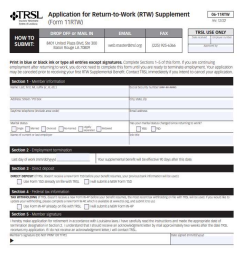
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RTW Supplement

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.




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

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Employer sick leave certification

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



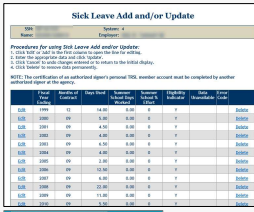
Must have access rights designated on Authorized Contacts (Form 1)

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Sick leave days used

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

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



Fiscal Year	Months of Contract	Sick Leave Days Used	Summer School Days Worked	Summer School Percent Effort	Days of Leave	Days of Leave	Days of Leave	Days of Leave	Days of Leave
2024	12	14,801	0.00	0	F				
2023	09	3,962	0.00	0	F				
2022	09	4,701	0.00	0	F				
2021	09	4,462	0.00	0	F				
2020	09	4,701	0.00	0	F				
2019	09	4,462	0.00	0	F				
2018	09	2,201	0.00	0	F				
2017	09	13,842	0.00	0	F				
2016	09	4,461	0.00	0	F				
2015	09	22,842	0.00	0	F				
2014	09	11,361	0.00	0	F				
2013	09	1,101	0.00	0	F				

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Sick leave days used during DROP participation

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

To enter sick leave days used during DROP:

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



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Submit sick leave by data file

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

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

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



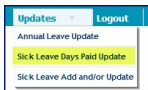
Tip: Check Sick Leave Summary Report for sick leave records rejected from the uploaded sick leave data file.

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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: _____ Employee: _____

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 'Year' paid, not hours.
 2. The number of sick leave days paid is optional. Report the number of 'Year' paid, not hours.
 3. If the employer policy allows payment of sick leave days upon retiring (DROP), then 'Year' paid should be reported.
 4. Click the 'Add' button after adding the number of sick leave days paid.
 5. Click the 'Update' button after entering the number of sick leave days paid.

Sick Leave Days Paid:

Enter # Sick Leave days paid (0-255 Days) Click Add

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EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

Example Sick Leave

fiscal Year	Employer ID	Months of Leave/Contract	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		03/20/2017			
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			
Total:		166.50		days used 6/7/01/1990 and forward.				

Sick Leave Days Paid

Days Paid	Employer ID	Last Updated By	Transaction Date
20.00			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

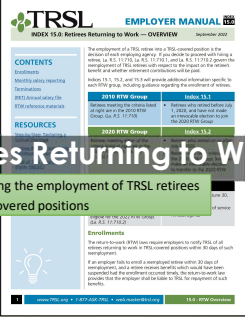
Sick Leave/Annual Leave

DROP/ILSB Summary/History

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Index 15+: Retirees Returning to Work

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



The employment of a TRSL retiree into a TRSL-covered position is the prerogative of the employing agency. It may be elected with or without a written request for reinstatement to the position. This position is not a position of continuity of employment. Retirees who are eligible for reinstatement to a position in the TRSL-covered system under the provisions of Index 15+, 16+, and 17+ will receive additional information specific to each TRSL group. This information is provided to assist in the reentry of retirees.

2010 RTW Group - Index 15.1
2010 RTW Group - Index 15.2
2010 RTW Group - Index 15.3

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Louisiana Return-to-Work (RTW) Laws

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

<p>La. R.S. 11:710 2010 RTW Group</p>	<p>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</p>
<p>La. R.S. 11:710.1 2020 RTW Group</p>	<p>Retired on/after July 1, 2020 + those who elect to transfer from 2010 to 2020 group Special transfer option: individuals who retired before July 1, 2020, may have been placed into this group based on previous eligibility criteria (first date of reemployment) These individuals may elect to move into the "old" group</p>
<p>La. R.S. 11:710.2 2022 RTW Group</p>	<p>Higher education critical shortage (adjunct professor in a nursing program where a critical shortage exists)</p>

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Address benefits, not employment

RTW Laws do not prohibit (or allow) employment.

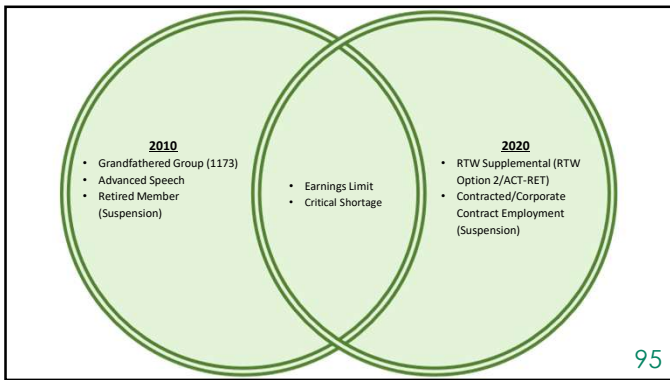
Their purpose is to **specify how retiree benefits are impacted** during reemployment and whether contributions are required.

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

Standard 12-month waiting period exists

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

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Notice of Reemployment

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

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

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

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

Termination dates should also be submitted

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

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

Examples:

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

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Annual retiree audit

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

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

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Determining Retirees RTW Group

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 Law

Retired **before** July 1, 2020

- Position typically determines provision & benefit impact

2020 RTW Law

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

- Hiring method determines "options"

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Identifying retiree's group

Status Information

Enpr Id	Enpr Name	Status	Code	Date	BRDP Record
4	o	BRDP.ACT	(RR)	06/30/2016	BRDP_Summary
4		JRTW01-294	(SC)	08/02/2014	

Employment History

Enpr Id	Emp Ind	Employer Name	RTW Type	RTW Portal	Employment Dates
	P	ST JAMES SC BD			10/18/1970 to 06/22/2000
	R	ST JAMES SC BD	RTW-ACT1173	A	01/01/2007 to 09/08/2007
	R	ST JOHN SC BD	RTW-ACT1173	A	12/01/2006 to 09/24/2007
	R	ST JOHN SC BD	RTW-ACT1173	A	11/01/2007 to 12/20/2007
	R	ST JAMES SC BD	RTW-ACT1173	A	02/01/2008 to 06/30/2008

Please make selection below to continue.

Portal A: 2010 RTW Law (Group to which retiree currently belongs)

Portal B: 2020 RTW Law

Continue Enrollment

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2010 RTW Provisions			
Benefit Impact	No impact	Earnings Limit (25% of benefit)	Suspended benefit
Position eligibility	Grandfathered group & advanced speech	Adjunct, tutor of K-12 students, proctor, presenter of professional development	All other positions, including administrative, athletic, clerical, etc.
Contribution requirement	Yes refundable upon terminating reemployment	Yes refundable upon terminating reemployment	No

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2020 RTW Options			
Option	RTW Option 1 Earnings Limit / 25% FAC	RTW Option 2 Suspended benefit	Contract Employment Suspended Benefit
Provision eligibility	Available to all part-time and full-time direct employment positions	Available to all full-time direct employment positions	Applies to all employment by contract or corporate contract
Contribution requirement	Yes refundable upon terminating reemployment	Yes , accrues supplemental benefit (1 RTW & DOT needed to resume)	No (DOT needed to resume)

2022 RTW Options			
Critical Shortage	No impact	Adjunct professor in a nursing program where a shortage exists	Yes refundable upon termination

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2022 RTW Law (La. R.S. 11:710.2) *Higher Ed Only*	
Applies to <u>adjunct professor positions</u> in a <u>nursing program</u> where a <i>critical shortage exists</i>	
Retiree eligibility: <ul style="list-style-type: none"> Retired on/before June 30, 2020 Have at least 30 years of service Be at least age 62 	To declare: <p>Must list unfilled positions or positions filled by retirees on websites of:</p> <ol style="list-style-type: none"> Post-secondary institution Institution's management board Board of Regents

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Customized training available!

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


Kelly Resnick
 Email: kelly.resnick@trsl.org
 Phone: 225-925-6929

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Surveys

Please complete online survey to help us improve future trainings!

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



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