

A graduation cap is positioned at the top left, and a stack of books with a rolled-up diploma tied with a red ribbon and a tassel is at the bottom left. The background is a solid teal color.

ANNUAL EMPLOYER TRAINING

State Agencies

March 20, 2025

Agenda

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





CONTENT

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



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

Employer Directory Contacts (Form 1EDC)

- Employer contacts
- Establishing new directory contacts (for new agency)
- Important reminders

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

Authorized Contacts (Form 1)

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

What is an authorized signer?

Employer personnel designated as authorized signers are responsible for reporting, correcting or certifying employer data to TRSL either through the EMIS or by paper forms. Authorized signers have the authority to sign TRSL forms requiring certification from the reporting agency, such as refund applications, Form 11B agency certifications, and service credit certifications that are required on the TRSL forms. Authorized signers must include their signature in the designated fields on Form 1. Authorized signers cannot certify their own personal retirement records; only designated authorized signers can certify their own records.

Additional employer staff. Employer personnel who are given Inquiry only access do not have to be designated as authorized signers.

Employer Directory Contacts (Form 1EDC)



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

TRSL vs. LASERS: Comparison for state agencies

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

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

TRSL Liaisons

Each agency is assigned a Retirement Benefits Analyst liaison

Liaison for most DOA State Agencies:
Quincia Ezejiifo, quincia.ezejiifo@trsl.org
or 225-922-3265

Other Employer Services Staff

DEPARTMENT DIRECTOR	Ed Branagan	(225) 925-4846
RETIREMENT BENEFITS MANAGER	Jeffrey George	(225) 925-1887
ORP/RETURN-TO-WORK PROGRAM MANAGER	Jessica Troscclair	(225) 925-3663
RETIREMENT SUPERVISOR	Sharon Lachney	(225) 925-4097
RETURN-TO-WORK LIAISON	Cherish Wilson	(225) 925-6763
EMPLOYER TRAINING	Kelly Resnick	(225) 925-6929
ACTIVE MEMBERSHIP SPECIALIST	Anthony Zeringue	(225) 925-6407

Employer Services

TRSL Liaisons

Employer Training

Employer Surveys

GASB

Contact

Employer Reporting

EMIS Instructions

FTP/File Layouts

Procedures Manual

Contribution Rates

IRS Limits

Employer FAQs

TRSL Liaisons

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

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

SEARCH

Employer Procedures Manual (EPM)

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

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

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

Employer/Membership Information Site (EMIS)

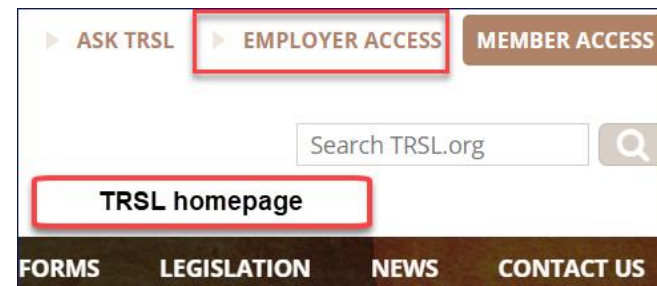
TRSL's employer database

Employers can

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

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

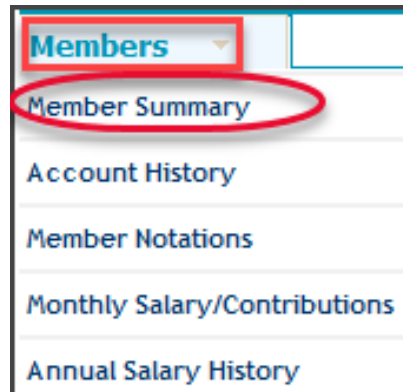
Updates	Submit Files	Submit Files	Logout
Agency Certification (Form 11B)		DOA ORP Contribution	
Annual Leave Update		DOA Salary Contribution	
Contribution Correction		DOA Sick Leave	
Enrollments		LSU ORP Contribution	
Full-Time Only Corrections		LSU-MEDICAL ORP Contribution	
Furlough Certification and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



Member Summary

Member's personal information

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



Member Summary

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

Status Information

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

TRSL Regular Plan Information

Date of Service Accrual: 02/29/2016 Average Comp: \$0.00
 Switch-Over Date:
 Social Security Eligibility Date:
 2015 Retirement Plan

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

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

Employment History

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

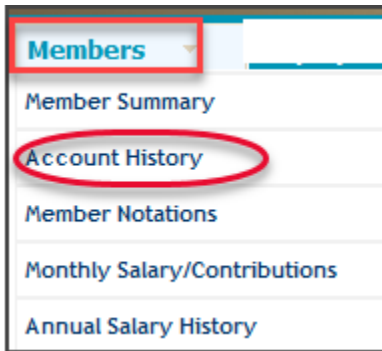
Beneficiaries

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

Account History

Location to view member's service credit by fiscal year

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



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

Monthly Salary/Contributions

Displays member's current fiscal year salary and contributions reported

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



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

EMIS system codes

<i>Status Information</i>				
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 chose ORP during employment at a Louisiana public institution of higher education; opted out of TRSL’s Regular Plan (System 4)

Reports available in EMIS

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

Various report options include:

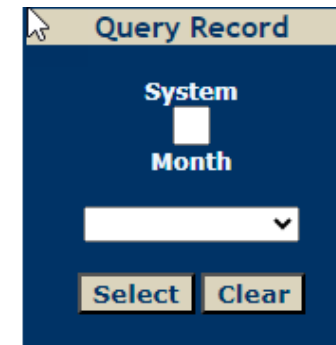
- Enrolled Not Reported
- Reporting Not Enrolled
- Ending DROP Participation
- Members Eligible to Retire
- ORP to TRSL Election Eligibility

Report	Updates
Active/Active DROP Member Service	
Annual Leave	
Enrolled Not Reported	
Ending DROP Participation	
Furloughed Employees Certification	
Insurance/Voluntary Deduction	
Members Eligible to Retire	
Questionable Years	
Reporting Not Enrolled	
Sick Leave	
Sick Leave Errors	
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

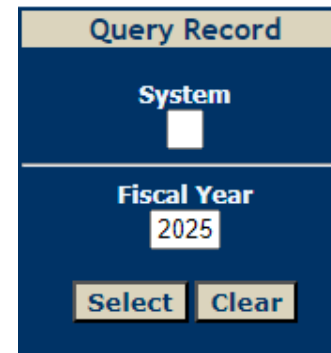


The image shows a screenshot of a software window titled "Query Record". The window has a dark blue background. At the top, there is a title bar with the text "Query Record". Below the title bar, the word "System" is displayed above a small white square checkbox. Underneath the checkbox, the word "Month" is displayed above a white dropdown menu with a downward-pointing arrow. At the bottom of the window, there are two buttons: "Select" and "Clear".

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

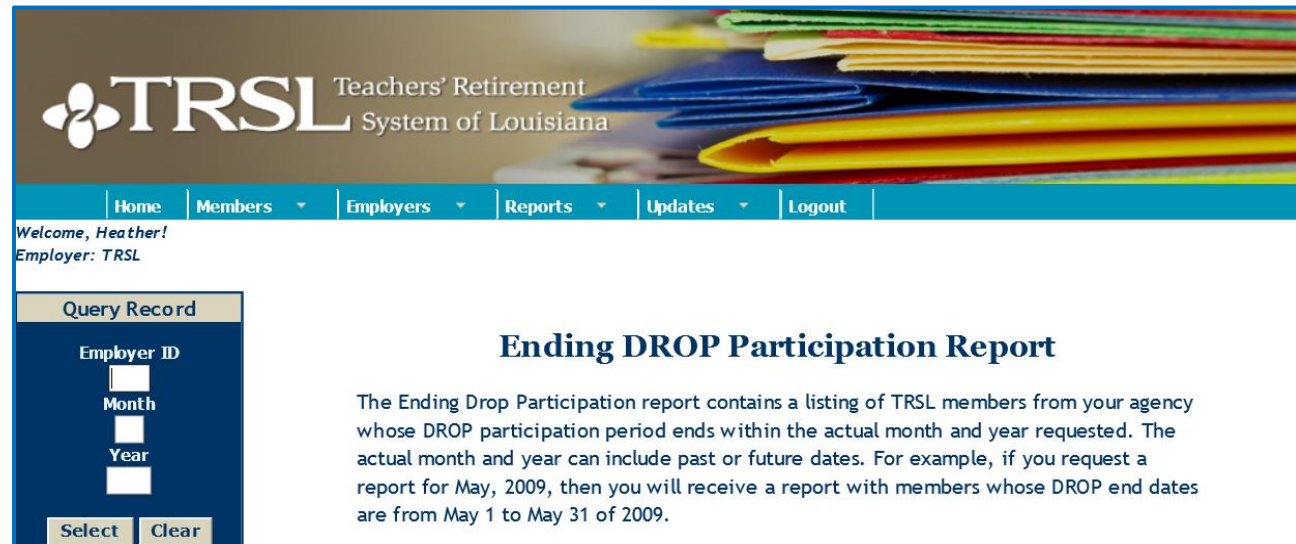


The image shows a screenshot of a web form titled "Query Record". The form has a dark blue background with white text. It contains two input fields: "System" with a white square input box, and "Fiscal Year" with a white input box containing the number "2025". At the bottom of the form, there are two buttons: "Select" and "Clear", both with a light beige background and dark text.

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.

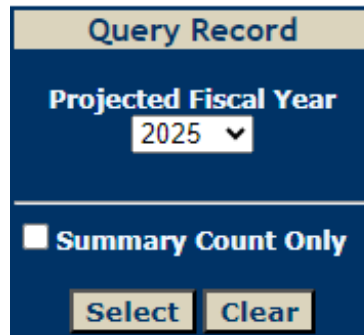


The screenshot displays the TRSL (Teachers' Retirement System of Louisiana) web application interface. At the top, the TRSL logo and name are visible. Below the logo is a navigation menu with links for Home, Members, Employers, Reports, Updates, and Logout. A welcome message reads "Welcome, Heather! Employer: TRSL". The main content area is titled "Ending DROP Participation Report" and includes a "Query Record" section with input fields for Employer ID, Month, and Year, along with "Select" and "Clear" buttons. To the right of the input fields, a descriptive paragraph explains that the report lists TRSL members whose DROP participation period ends within the requested month and year, and that the actual month and year can include past or future dates. An example is provided: "For example, if you request a report for May, 2009, then you will receive a report with members whose DROP end dates are from May 1 to May 31 of 2009."

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.
- Note: Prior year corrections (PYC) or other missing information may impact whether a person is actually eligible to retire or not.



The screenshot shows a web interface for a 'Query Record'. It features a dark blue header with the text 'Query Record' in white. Below the header, there is a section for 'Projected Fiscal Year' with a dropdown menu currently set to '2025'. A horizontal line separates this from a checkbox labeled 'Summary Count Only', which is currently unchecked. At the bottom of the form are two buttons: 'Select' and 'Clear'.

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.

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)

The screenshot shows a web form titled "Query Record" with a dark blue background. It contains the following sections:

- Employer ID**: A text input field.
- Window Length**: Two checked checkboxes: One Year Window and Five Year Window.
- Eligibility Status**: Five checked checkboxes: Eligible, Not Eligible, May Be Eligible, Withdrawal Complete, and Approaching Close of Window.
- Buttons**: Two buttons at the bottom: "Select" and "Reset".

Form 1: Authorized Contacts

Grants EMIS access rights to designated employer personnel


Section 2 (Authorized signer):

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

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

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

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



TRSL
Teachers' Retirement System of Louisiana

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

EO-1
rev. 01/22

OK to image

Employer ID (###)

HOW TO SUBMIT:

MAIL IN

8401 United Plaza Blvd, Ste 300
Baton Rouge LA 70809

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

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

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

Section 1 — Agency information

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

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

Name of designated personnel	Email address (REQUIRED)												
1. Title	Telephone number (include area code)												
Authorized signer? <input type="checkbox"/> YES <input type="checkbox"/> NO <small>NOTE: If "NO" is checked, inquiry is the only access right allowed.</small>													
Check desired access rights from the following (See back of form for descriptions): <table border="0" style="width: 100%; font-size: small;"> <tr> <td><input type="checkbox"/> Inquiry</td> <td><input type="checkbox"/> Enrollments</td> <td><input type="checkbox"/> Sick/annual leave update corrections</td> </tr> <tr> <td><input type="checkbox"/> Prior year certifications/corrections</td> <td><input type="checkbox"/> Terminations</td> <td><input type="checkbox"/> Agency Certification (Form 11B)</td> </tr> <tr> <td><input type="checkbox"/> Retiree insurance deduction</td> <td><input type="checkbox"/> File submission</td> <td><input type="checkbox"/> Salary report (only employers with no more than 100 employees)</td> </tr> <tr> <td><input type="checkbox"/> Home address update</td> <td><input type="checkbox"/> Contribution correction</td> <td><input type="checkbox"/> ORP salary report (only employers with no more than 100 employees)</td> </tr> </table>		<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave update corrections	<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certification (Form 11B)	<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (only employers with no more than 100 employees)	<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report (only employers with no more than 100 employees)
<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave update corrections											
<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certification (Form 11B)											
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<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report (only employers with no more than 100 employees)											
Authorized signer's signature (Sign only if "YES" box checked above)													
Date signed (mm/dd/yyyy)													
2. Name of designated personnel													
Email address (REQUIRED)													
Title													
Telephone number (include area code)													
Authorized signer? <input type="checkbox"/> YES <input type="checkbox"/> NO <small>NOTE: If "NO" is checked, inquiry is the only access right allowed.</small>													
Check desired access rights from the following (See back of form for descriptions): <table border="0" style="width: 100%; font-size: small;"> <tr> <td><input type="checkbox"/> Inquiry</td> <td><input type="checkbox"/> Enrollments</td> <td><input type="checkbox"/> Sick/annual leave update corrections</td> </tr> <tr> <td><input type="checkbox"/> Prior year certifications/corrections</td> <td><input type="checkbox"/> Terminations</td> <td><input type="checkbox"/> Agency Certification (Form 11B)</td> </tr> <tr> <td><input type="checkbox"/> Retiree insurance deduction</td> <td><input type="checkbox"/> File submission</td> <td><input type="checkbox"/> Salary report (only employers with no more than 100 employees)</td> </tr> <tr> <td><input type="checkbox"/> Home address update</td> <td><input type="checkbox"/> Contribution correction</td> <td><input type="checkbox"/> ORP salary report (only employers with no more than 100 employees)</td> </tr> </table>		<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave update corrections	<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certification (Form 11B)	<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (only employers with no more than 100 employees)	<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report (only employers with no more than 100 employees)
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<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certification (Form 11B)											
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (only employers with no more than 100 employees)											
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report (only employers with no more than 100 employees)											
Authorized signer's signature (Sign only if "YES" box checked above)													
Date signed (mm/dd/yyyy)													

To delete a previous designee, provide name(s) to be deleted below. Please complete a TRSL Employer Directory Contact (Form 1EDC) to designate a replaced directory contact.

Name to be deleted	Name to be deleted	Name to be deleted
Name to be deleted	Name to be deleted	Name to be deleted

Section 3 — Agency certification

I certify that the above designated employee(s) is authorized to access and certify data maintained by the Teachers' Retirement System of Louisiana.

Name of superintendent/head of agency/agency head designee (PLEASE PRINT)

Signature of superintendent/head of agency/agency head designee (DO NOT PRINT OR TYPE)	Date signed (mm/dd/yyyy)

For a description of online access rights, please see back of form.

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

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EMIS access rights

Inquiry (INQ)	Offers view-only access
Sick/Annual Leave Update/Corrections (SLU)	<ul style="list-style-type: none">• Sick Leave – Use to update employees' 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)

EMIS access rights (cont'd)

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)

Form 1EDC: Employer Directory Contacts

Updates or replaces agency contacts

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

NOTE: Not all categories require an employer contact.



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

EO-1
rev. 07/21

OK to image

Employer ID (###)

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

HOW TO SUBMIT: MAIL IN

8401 United Plaza Blvd, Ste 300
Baton Rouge LA 70809

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

Section 1 — Employer information

Employer name Date (mm/dd/yyyy)

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

Category	Name <small>(ONLY ONE per category)</small>	Position	Phone number <small>(include area code)</small>	Ext. #	Email
Agency head	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Agency head designee	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Business manager	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Director of finance	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Director of personnel/ human resource mgr	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Director of food services	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
President of school board	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>

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

Contribution Reports	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Data Processing	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Optional Retirement Plan (ORP)	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Payroll	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Personnel	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>
Retirement	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>	<input style="width: 90%; border: none;" type="text"/>

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 whenever turnover occurs



Employer Contacts

LA 71 SCHOOL Phone: [redacted]
 Fax: [redacted]
 Status: Active
 Employer Type: [redacted]
 Charter School: No
 Revised: 10/07/2020

Code	Title	Name	Phone	Ext	E-Mail
AH	EXECUTIVE DIRECTOR				
DP	ADMINISTRATIVE ASSISTANT				
FS	MANAGER				
PS	PRESIDENT				
AS	BUSINESS MANAGER				

Description of Contact Codes

AH Agency Head	AD Agency Head Designee	AS Authorized Signer	BM Business Manager
CR Contribution Reporting	DF Director of Finance	DP Data Processing	FS Director of Food Service
DC ORP Contact	PC Personnel Contact	PH Personnel Head	PR Payroll Contact
PS President of School Board	RC Retirement Contact		

* Authorized to sign retirement forms

Update Permissions

Description of Update Codes

INQ Inquiry	ADR Address Change	ENR Enrollment	TRM Termination
CCR Contribution Correction	PYC PY Salary Correction	SLU Sick Leave Update	INS Insurance Deductions
SAL Salary Entry	ORP ORP Entry	AGC Agency Certification	FSM File Submission

Authorized User	INQ	ADR	ENR	TRM	CCR	PYC	SLU	INS	SAL	ORP	AGC	FSM	
J		X	X	X	X	X	X				X	X	X
C		X	X	X	X	X	X				X	X	
T		X	X	X	X	X	X			X	X	X	



CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
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- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining members](#)
- [Retirees returning to work](#)
- [Online enrollments](#)

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

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

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

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

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

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REQUIRED FORMS

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

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

Index 2.0: TRSL Membership

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

Enrollments process

Documents to include in hiring packet

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

Form 2R: Election to Retain Membership

LSA R.S. 11:723

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

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

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

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

Membership Eligibility - SPECIAL CONDITIONS

Part-time, seasonal, or temporary employment

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

Ten (10) year rule

Ten or more years of TRSL eligibility service credit

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

Definitions:

- **Part-time:** Employees who work 20 hours or **less** are considered part-time and are not eligible to retain membership unless they have 10 or more years of TRSL eligibility service credit. Employees who work **more** than 20 hours per week can retain membership if they have at least 5 or more years TRSL eligibility service credit.
- **Seasonal:** An employee who normally works on a full-time basis less than five months in a year
- **Temporary:** Any employee performing services under a contractual arrangement with the employer of two years or less in duration

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

SSN: [REDACTED]	Address Date:08/11/2009
Name: [REDACTED]	Address: [REDACTED]
Gender:Female	
Birth Date: [REDACTED] Age: 62	
Folder Imaged Date:01/12/1998	
ORP First Eligible Date:12/15/1997 Inferred	
ORP to TRSL Election Eligibility:One Year Window, TRSL Eligible until 6/30/2025	
ORP Carrier:TIAA	
Fiscal Year:2025	

Status Information

Sys	Seq	Status	Code	Date	DROP Record
6		ORP MEMBER	(0)	12/15/1997	

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

SSN:1	Address Date:08/02/2024
Name: [REDACTED]	Address:4 [REDACTED]
Gender:Female	
Birth Date: [REDACTED]	Age: 23
ORP First Eligible Date:4/4/2024 Inferred	
ORP to TRSL Election Eligibility:Five Year Window, TRSL Eligible until 4/4/2029	
ORP Carrier:TIAA	
Fiscal Year:2025	

Status Information

Sys	Seq	Status	Code	Date	DROP Record
6		<u>ORP MEMBER</u>	(0)	04/04/2024	

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

TRSL Election to Join TRSL after ORP Participation (Form 2TR) **EMPLOYER USE ONLY** 00-TR
TRSL agency number (####) rev. 12/24

APPLICANT: Submit this form to your Human Resources office to complete the enrollment process with TRSL. **Submit ORIGINAL form ONLY. No copies, faxes, or scans accepted.**

Print in ink or type all entries except signatures and initials. Incomplete forms will be returned. This is a form to be used by eligible Optional Retirement Plan (ORP) participants to make an irrevocable election to leave the ORP and join the TRSL defined benefit plan. **PLEASE NOTE: Once you have read the form and completed Section 1, please submit the form to your Human Resources office to complete the enrollment process with TRSL.**

Section 1 — Member information and acknowledgments to be completed by applicant

Name (last, first, M, suffix (Jr, III, etc.)) SOCIAL Security number (##-##-####) **REQUIRED**

Street address / PO box City, state, zip Primary email address

Daytime telephone (include area code) (Alternate telephone (include area code) (date of birth (mm/dd/yyyy))

Are you a U.S. citizen? Yes No Type of visa

REQUIRED Read and handwrite your initials beside each of the following statements:

- I am an Optional Retirement Plan (ORP) participant who hereby makes a one-time irrevocable election to cease participation in the ORP in order to become a new member of the 2015 regular plan of the Teachers' Retirement System of Louisiana, as outlined in La. R.S. 11:932. I understand that I (1) can never again participate in the La ORP; (2) shall not be allowed to transfer my ORP time into TRSL; (3) may not receive a distribution from my ORP account until all employment has ended.
- I understand that by making the election provided for by La. R.S. 11:932 I am seeking to enroll in the **TRSL 2015 Retirement Plan**, which is a defined benefit pension plan. I further understand that under this plan I will be eligible for retirement benefits once I reach age 62 with five years of service credit earned after the effective date of my election, or for an actuarially reduced retirement benefit at any age with twenty years of service credit earned after the effective date of my election. I further understand that I will be eligible for disability and survivors' benefits only once I have earned sufficient service credit accrued after the effective date of my election to be eligible for those benefits.
- I understand that my election to leave the ORP and enroll in the TRSL defined benefit plan will be effective only after the receipt of all required documentation by TRSL and subject to the timing set forth in La. R.S. 11:932.
- I understand that, if all required documentation related to my election under La. R.S. 11:932 is not received by TRSL prior to the expiration of the time period set forth in La. R.S. 11:932 for me to make that election, then the election will be invalid and I will no longer be eligible to leave the ORP and join the TRSL defined benefit plan. In such event I understand that I will remain a participant in the ORP.
- I understand that, as a result of my decision to make the election provided for by La. R.S. 11:932, any service credit remaining in the TRSL defined benefit plan that I may have earned prior to the effective date of this election will only be used for benefit computation purposes and not for eligibility for retirement, disability or survivors' benefits.

I have read and fully understand each of the foregoing statements in **Section 1 - Member information and acknowledgments, as confirmed by my initials placed beside each statement.** In full awareness of this information and all related legal requirements, I have determined that I wish to make the election outlined in La. R.S. 11:932.

REQUIRED SIGNATURE (Please sign with an ink pen. Electronic signatures are not accepted.) (date signed (mm/dd/yyyy))

Employer must complete reverse side.

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TRSL Election to Join TRSL after ORP Participation (Form 2TR) Member's SSN 00-TR
rev. 12/24

Section 2 — Employer information to be completed by employer

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

Employee title/position Date of employment (mm/dd/yyyy)

Rate of employment: 9 months 10 months 11 months 12 months

Employment status: Full-time Part-time

A part-time employee is any employee who normally works 20 hours or less per week or if employed in higher education (a college, a university, including job schools, or technical college, works less than half of what the university or college considers full-time.

This employee will teach _____ credit hours per semester. Full-time equals _____ credit hours per semester.

All other employees: This employee will work _____ hours per week. Full-time equals _____ hours per day.

is the participant a seasonal or temporary employee? Yes No

Definition of seasonal employee. A seasonal employee is any employee who normally works on a full-time basis less than 5 months in a year.

Definition of temporary employee. A temporary employee is any employee performing services under a contractual arrangement with the employer of 2 years or less duration.

Section 3 — Forfeiture of benefits / Employee attestation to be completed by employer. Check the appropriate box below.

YES, employee has signed Form 2TRB. I hereby certify that this employee has received and executed TRSL's Forfeiture of Retirement Benefits - Attestation or Understanding (Form 2TRB), and that this form will be permanently maintained in the personnel records of this employer.

NO, employee has not yet signed Form 2TRB. State law requires that this employee receive and execute TRSL's Forfeiture of Retirement Benefits - Attestation or Understanding (Form 2TRB), La. R.S. 11:292 (the enrollment of this employee cannot be completed until Form 2TRB is properly executed in compliance with state law).

Signature of employer's authorized representative (DO NOT PRINT OR TYPE) (Date signed (mm/dd/yyyy))

REQUIRED SIGNATURE (Name of authorized representative (print or type)) Title

Upon completion, please mail the ORIGINAL page 1 and page 2 of this form to TRSL. Employers, please make sure you fill in the employee's TRSL agency number at the top of page 1.

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CONTENTS[Key features of the ORP](#)[ORP contributions](#)[ORP carriers](#)[Eligibility](#)[ORP-eligible employers](#)[Determining employee eligibility](#)[ORP eligibility for non-higher education employees](#)[Timeframe for choosing to participate in ORP](#)[Transfer of funds from TRSL Regular to ORP](#)[Enrollment - For ORP participants and their employer](#)[How to submit your ORP report](#)[What is transferred to the ORP carrier?](#)[Correcting salary files](#)[Tips to ensure proper reporting](#)[Recovering overpayments](#)[Carrier changes \(Form 16\)](#)[Re-employing an ORP participant](#)[Terminations](#)[Rollover requests](#)[Frequently asked questions](#)

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

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

Key features of the ORP:

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

ORP participants and their employer contribute to ORP accounts in accordance with [LSA R.S. 11:927](#). These contributions are calculated

The employee contributes 8.0% of their salary as specified by law; 7.95% of these contributions are transferred to the carrier.

Index 16.0: Optional Retirement Plan (ORP)

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

What is the Optional Retirement Plan (ORP)?

ORP is a Defined Contribution (DC) Plan

- Established July 1, 1990
- Available to unclassified employees of public institutions of higher education and their governing boards
- Provides retirement benefits to participants based on contributions and interest earned on their investments
- Benefits that are fully portable to other U.S. colleges and universities

The decision to participate in ORP

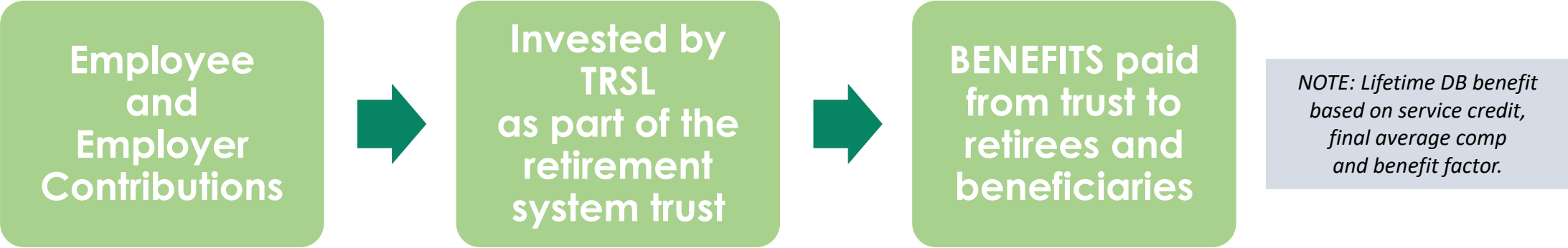
- ORP participants do not participate in TRSL's Defined Benefit Plan and are not considered TRSL members. The decision to participate in the ORP is irrevocable, except as provided in La. R.S. 11:932 (Act 109 of 2024).

Participants control their own investments through private carriers

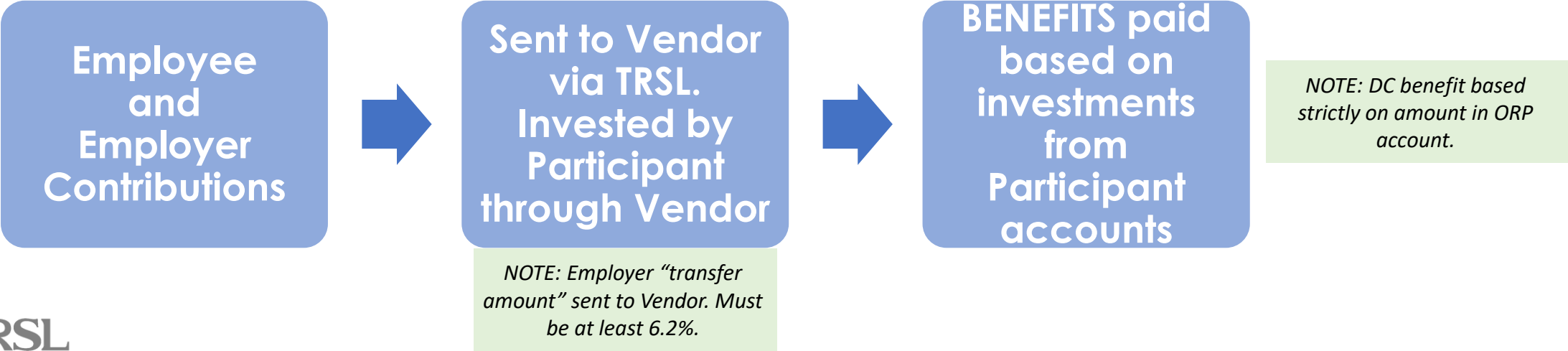
- Employee & employer contributions are invested by the ORP carrier in the investment option(s) chosen by the employee
- Participants are 100% vested from date of enrollment

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 for NON-higher education employees

If the TRSL-ORP participant meets the retain membership requirements and elects to retain their TRSL membership, he/she must remain in ORP, regardless of the number of years, except as provided in La. R.S. 11:932 (Act 109 of 2024) **(This holds true even if the retained position the employee is filling is part-time, seasonal, or temporary)**

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

- If member has **fewer than five years**: You will enroll him/her in the new retirement system
- If member has **five or more years**: He/she can opt to retain ORP membership under TRSL by completing a Form 2R (Election to Retain Membership) and Form 16 (Application for ORP or Change of Carrier) within 60-days of new employment

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 and they retain their membership in TRSL
- Employment status/capacity changes to part-time, seasonal, or temporary

ORP members are 100% vested from the date of enrollment in the ORP and make an irrevocable election to participate in ORP, except as provided in La. R.S. 11:932 (Act 109 of 2024).

- *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 even if future employment in a retained TRSL eligible position is part-time, seasonal, or temporary.*

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

Total ORP Employer Contribution Rate (FY 2026)	
Transfer Amount	6.2%
Shared UAL	15.17%
Total Employer Contribution Rate	21.37%

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

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	\$66,000
2022	\$61,000
2021	\$58,000
2020	\$57,000
2019	\$56,000

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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- [Monthly salary & contribution reports](#)
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Contributions and reporting

As a participating TRSL reporting agency, accurate and timely contribution reporting and payments is an important part of your TRSL reporting duties.

This index provides information and instructions for TRSL reporting agencies to accomplish the following:

- withhold employee and employer contributions on all TRSL-eligible earnable compensation
- prepare and submit accurate and timely contribution reports
- remit contributions promptly and review employer account activity to ensure accurate credits, payments, and adjustments for your agency's accounts
- identify and correct any previously reported contributions for current year and prior years requiring corrections
- process terminations for TRSL-covered employees who have resigned or are no longer eligible to contribute to TRSL

Louisiana law mandates that participating employers and covered employees contribute to TRSL. These contributions and investment earnings fund benefits paid out to TRSL members and their beneficiaries.

Contributions are calculated based on a member's gross [earnable compensation](#).

Employers must withhold the correct contribution amounts from TRSL-eligible employees' pay to be reported to TRSL each transmittal report.

Current member contribution rates

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

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

Index 4.0: Contribution Reporting & Corrections

Provides information on salary and contribution reporting, including instructions for identifying and correcting reported contributions for current and prior years

Employer 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%					
	Higher Ed Regular Plan	8.0%					
2024-25	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%					

AFC Rate:* 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

Office of State Uniform Payroll (OSUP)

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

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

Salary Contribution File Submission

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

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

Select Reporting Month and 4 digit Year

Month	▼	Year	
-------	---	------	--


Manual Salary Contribution Entry

	SSN	Actual Earnings	Contributions	Full Time Earnings	Cont Type
Add Row					

Monthly contribution payments by OSUP

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

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



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

HOW TO SUBMIT: EMAIL
Form4D@trsl.org

rev. 05/21

Employer name: Employer ID: (###)

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

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

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

Additional invoices/actuarial costs

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

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

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

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

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

- Mail to TRSL's address
- Fax to 225-922-4258
- Email to Form4D@trsl.org

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

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

Full-time earnings

Definition (for monthly salary reporting):

- Compensation the employee would have been paid had she/he worked full-time position **for the entire month**
-

Must be equal to or greater than actual earnings

- Can never be less than actual earnings
- **Do not** reduce because the employee is docked or on leave without pay (LWOP)

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

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

Types of contributions

This is not an exhaustive list. Contact your Retirement Benefits 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)• 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• Employer contributions

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.

TRSL will coordinate with OSUP for any rejected files that OSUP submits on your behalf.

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



Employer Contribution Charges						
TRSL - REGULAR		Employer:		SC BD		
Fiscal Year: 2022		<input type="button" value="Show Rejections"/>				
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL	Error	<i>Transmittal</i>	369,165.33	25,370.81	4,162.34	370,346.30
		<i>Rejections</i>	0.00	0.00	0.00	0.00
		<i>CCRs</i>	0.00	0.00	0.00	0.00
		<i>Posted</i>	369,165.33	25,370.81	4,162.34	370,346.30
						93,029.66
AUG	Error	<i>Transmittal</i>	444,886.23	31,380.45	4,210.34	444,886.23
		<i>Rejections</i>	0.00	0.00	0.00	0.00
		<i>CCRs</i>	0.00	0.00	0.00	0.00
		<i>Posted</i>	444,886.23	31,380.45	4,210.34	444,886.23
						112,111.33
SEP	Error	<i>Transmittal</i>	3,143,631.35	241,623.05	9,867.86	3,146,647.20
		<i>Rejections</i>	0.00	0.00	0.00	0.00
		<i>CCRs</i>	415.22	33.22	0.00	23,943.20
		<i>Posted</i>	3,144,046.57	241,656.27	9,867.86	3,170,590.40
						792,299.74
OCT	Error	<i>Transmittal</i>	3,612,994.15	277,209.56	11,830.26	3,620,775.91
		<i>Rejections</i>	0.00	0.00	0.00	0.00
		<i>CCRs</i>	0.00	0.00	0.00	0.00
		<i>Posted</i>	3,612,994.15	277,209.56	11,830.26	3,620,775.91
						910,474.53
TOTAL	Report	<i>Transmittal</i>	7,570,677.06	575,583.87	30,070.80	7,582,655.64
		<i>Rejections</i>	0.00	0.00	0.00	0.00
		<i>CCRs</i>	415.22	33.22	0.00	23,943.20
		<i>Posted</i>	7,571,092.28	575,617.09	30,070.80	7,606,598.84
						1,907,915.26

Retrieving the Contribution Exception Report

Default SSN Sort

Click on the last “**Error**” message on the screen

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

Employer Contribution Charges						
TRSL - REGULAR		Employer:		SC BD		
Fiscal Year:		<input type="button" value="Show Rejections"/>				
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL Report	<i>Transmittal</i>	1,237,676.57	97,043.49	19.20	1,240,912.51	
	<i>Rejections</i>	7,756.68	620.53	0.00	7,756.68	
	<i>CCRs</i>	-5,151.96	-412.16	0.00	-2,697.32	303,742.45
	<i>Posted</i>	1,224,767.93	96,010.80	19.20	1,230,458.51	
AUG Error	<i>Transmittal</i>	1,648,844.21	130,503.92	132.20	1,649,635.35	
	<i>Rejections</i>	8,011.25	607.30	33.60	8,011.25	
	<i>CCRs</i>	-4,902.04	-392.16	0.00	-4,902.04	405,710.87
	<i>Posted</i>	1,635,930.92	129,504.46	98.60	1,636,722.06	
SEP Error	<i>Transmittal</i>	7,348,769.65	581,962.39	4,669.27	7,354,294.04	
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	-134.48	-25.22	14.46	14,464.76	1,822,461.52
	<i>Posted</i>	7,348,635.17	581,937.17	4,683.73	7,368,758.80	
OCT Error	<i>Transmittal</i>	10,228,711.78	811,716.36	4,157.77	10,236,007.93	
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	-11,015.23	-881.22	0.00	2,249.33	2,533,988.74
	<i>Posted</i>	10,217,696.55	810,835.14	4,157.77	10,238,257.26	

Retrieving the Contribution Exception Report

Customized Report

From “Query Record” section of the Employer Contribution Charges screen, choose Report Type & Sort Selection, then click “Generate Report”

The screenshot shows the 'Employer Contribution Charges' interface. At the top, there is a navigation bar with 'Home', 'Members', 'Employers', 'Reports', 'Updates', and 'Logout'. Below this, a sidebar on the left contains a 'Query Record' button (circled in red), a 'System' indicator with the number '4', a 'Fiscal Year' dropdown set to '2023', and buttons for 'Select' and 'Clear'. Below these are links for 'NEW! Custom Report' and 'Help'. At the bottom of the sidebar, there are dropdown menus for 'Report Type' (set to 'Complete Report') and 'Sort Selection' (set to 'Social Security Number'), along with a 'Generate Report' button (circled in red). A red arrow points from the 'Generate Report' button to the main report area.

The main report area is titled 'Employer Contribution Charges' and shows details for 'TRSL - REGULAR' with 'Fiscal Year: 2023' and 'Employer:'. The report is a table with columns for 'Month', 'Earnings', 'Sheltered', 'Unsheltered', and 'Full'. The data is as follows:

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

Recommend Report Type:
Complete Report

Report Type
Complete Report
Active Status
Retiree Status
Unknown Name
Enrolled Not Reported
Reported Not Enrolled

Sort Selection
Social Security Number
Alphabetically
Exception Message

Contribution Exception Report

Layout:

- Sort & filter info
- Number of exception records

Leading zeros in SSNs will not appear

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

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

Retrieving salary rejections

Review Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for the Regular Plan (System 4).

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

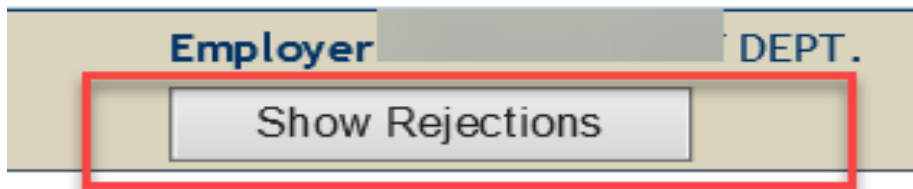
- Screen will update and display rejected records at bottom of screen in calendar month order.



Employer Contribution Charges

TRSL - REGULAR Employer: SC BD
Fiscal Year: 2023 Show Rejections

Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL	Report					
	Transmittal	1,237,676.57	97,043.49	19.20	1,240,912.51	
	Rejections	7,756.68	620.53	0.00	7,756.68	
	CCRs	-5,151.96	-412.16	0.00	-2,697.32	303,742.45
	Posted	1,224,767.93	96,010.80	19.20	1,230,458.51	
AUG	Error					
	Transmittal	1,648,844.21	130,503.92	132.20	1,649,635.35	
	Rejections	8,011.25	607.30	33.60	8,011.25	
	CCRs	-4,902.04	-392.16	0.00	-4,902.04	405,710.87
	Posted	1,635,930.92	129,504.46	98.60	1,636,722.06	



Salary Rejections

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime 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	-25.39	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 RET/DROP/OPT5/DROP MBR
08/2024		-73.47	-5.87	0.00	5,633.00	NEG MONEY AMOUNT DISALLOWED
08/2024		-39.18	-3.13	0.00	9,013.00	NEG MONEY AMOUNT DISALLOWED
08/2024		-19.92	-1.59	0.00	4,583.00	NEG MONEY AMOUNT DISALLOWED
	TOTAL:	26,278.88	-249.81	0.00	51,574.91	
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 RET/DROP/OPT5/DROP 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:	934.57	1,265.11	0.00	15,856.00	

Salary rejections

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

Salary Rejections

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2024		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	-25.39	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 RET/DROP/OPT5/DROP MBR
08/2024		-73.47	-5.87	0.00	5,633.00	NEG MONEY AMOUNT DISALLOWED
08/2024		-39.18	-3.13	0.00	9,013.00	NEG MONEY AMOUNT DISALLOWED
08/2024		-19.92	-1.59	0.00	4,583.00	NEG MONEY AMOUNT DISALLOWED
	TOTAL:	26,278.88	-249.81	0.00	51,574.91	
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 RET/DROP/OPT5/DROP 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:	924.57	1,265.11	0.00	15,856.00	

Salary rejections with \$0 earnings/contributions

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

Salary Rejections						
Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
	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	

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	Lo
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
Journal Entry Review		
ORP Salary Entry (up to 100 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Retiree Voluntary/Insurance Deduction		
Salary Contribution Entry (up to 100 employees only)		
Sick Leave Days Paid Update		
Sick Leave Add and/or Update		
Terminations		

Contribution Corrections (CCR)

Corrects salary reporting in the current fiscal year

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

Contribution Correction

System: 4 SSN: Name:	Employer: Fiscal Year: Current Fiscal Year Reporting Month/Year: 11/
----------------------------	--

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 zeroes can only be done for July, August and June in which 0.00 should be entered for the actual earnings and full-time earnings. Full-time earnings are required for the rest of the months.
4. Click 'Delete' or 'Delete Zeros' to delete the posting for the month.
5. Click 'Cancel' to undo changes entered or to return to the initial display.
6. Enter actual earnings and full-time earnings with the decimal. For example, to enter \$10 key in 10.00.
7. Contribution Type "30" is for sheltered contributions and Contribution Type "10" is for unsheltered contributions.

	Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type	
Edit	2736.00	2736.00	218.88	30	Delete

Monthly Correction Journal Screen

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

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

Employers	Reports
Employer Contribution Accounts Receivable	
Employer Contribution Charges	
Employer Payments	
Employer Contacts	
Journal Entry	
ORP Contribution Charges	
Monthly Correction Journal	

Monthly Correction Journal
For 10/ Year

System: 4	Fiscal Year: :		Employer:					
SSN	Type	Oper	Earnings	Contributions	Fulltime	Adjusted Earnings	Adjusted Contributions	Adjusted Fulltime
	30	R	14,071.72	1,125.74	14,071.72	5,517.41	441.40	5,517.41
Posted on 11/16/2023 by EMPR .								
	30	R	9,323.98	745.92	9,323.98	5,671.10	453.69	5,671.10
Posted on 11/16/2023 by EMPR								
	30	R	10,923.98	873.92	10,923.98	4,496.99	359.76	4,496.99
Posted on 11/16/2023 by EMPR								
Unsheltered Regular Totals			0.00	0.00	0.00	0.00	0.00	0.00
Sheltered Regular Totals			34,319.68	2,745.58	34,319.68	15,685.50	1,254.85	15,685.50

Terminations

Enter a termination date for employee who:

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

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

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

Terminations

SSN: _____ Employer: _____
Name: _____

Procedures for using Terminations:

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

	System	Employment Date	Termination
Edit	4	12/17/2001	

Updates ▾ **Submit Files**

Agency Certification (Form 11B)

Annual Leave Update

Contribution Correction

Enrollments

Sick Leave Days Paid Update

Sick Leave Add and/or Update

Terminations



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The information presented in this index describes the following:

- What is service credit?
- How to identify records requiring service credit certification
- How to certify service credit/certify questionable years

Related terms and definitions

Employers should be familiar with the following terms and definitions as it relates to TRSL service credit:

- **Actual earnings:** All earnings paid to a member meeting the definition of earnable compensation in accordance with [LSA R.S. 11:701\(10\)](#). (See "Earnable compensation" section of [Index 4.0](#) for more information and instructions.)
- **Full-time earnings:** The compensation that would be payable if the employee worked full-time for the entire reporting period plus any extra earnings. For service credit certifications, the full-time earnings are based on the employee's full-time earnings for the reporting period. If the employee worked part-time for the reporting period, the full-time earnings are based on the employee's full-time earnings for the reporting period plus any extra earnings.
- **Part-time for the purpose of earning service credit for eligibility purposes:** Employees are considered part-time for the purpose of earning service credit for eligibility purposes if they are scheduled to work what the employer considers a full normal work week but are scheduled to work less than a full normal day (100 percent effort). This definition of part-time service credit should not be confused with the definition of a part-time employee found in [Index 4.0](#).

Provides instructions for identifying and correcting records requiring service credit certification

[Service credit certifications/corrections](#)

[QY certification procedures](#)

[Full-time only corrections](#)

[Common errors to avoid](#)

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

[How to read account history](#)

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

- **Percent effort for all other positions:** The percentage of a full day an employee is scheduled to work. For example, if someone is scheduled to work 5 hours per day and 7 hours is considered a full day, then their percent effort is 71% (5 hours divided by 7 hours = 0.71)

- **Questionable year:** A fiscal year whose service credit requires certification.

Terms/definitions

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

Terms/definitions (cont'd)

Service credit formula:

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

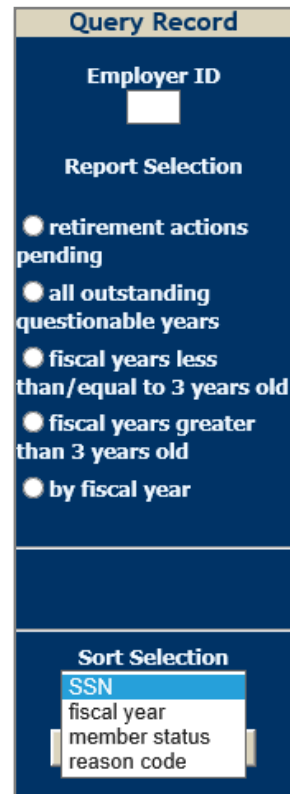
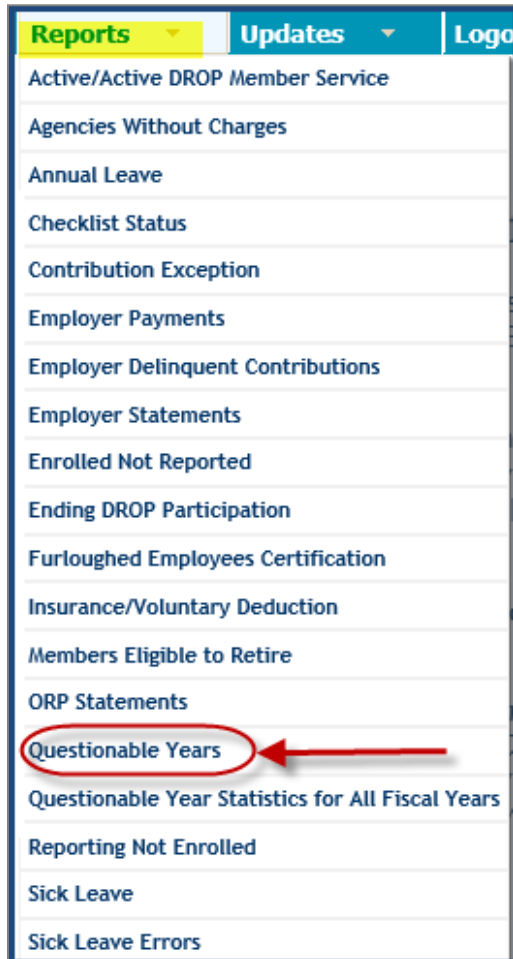
Percent (%) effort formula:

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

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

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

Retrieving Questionable Years Report



Questionable Years Report

The Questionable Years Report generates a list of members who have questionable years requiring certification. There are five options for creating reports and four different ways to sort the report.

- Option 1: Retirement Actions Pending - This report will list questionable years for which TRSL has requested certification via a Questionable Years Letter. This report will primarily consist of members presently going through the retirement process or approaching retirement eligibility.
- Option 2: All Outstanding Questionable Years - This report will list all outstanding questionable years for your agency. A Retirement Actions Pending section will be listed at the front of the report.
- Option 3: Fiscal Years Less Than/Equal to 3 Years Old - This report will list all outstanding questionable years less than or equal to three years old from the current fiscal year. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years less than or equal to 3 years old.
- Option 4: Fiscal Years Greater than 3 Years Old - This report will list all outstanding questionable years greater than three years old. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years greater than 3 years old.
- Option 5: By Fiscal Year - This report will list all outstanding questionable years for a range of fiscal years or a single fiscal year of your choosing.

Questionable Years Report

New records added after the close of each fiscal year (approx. August 1)

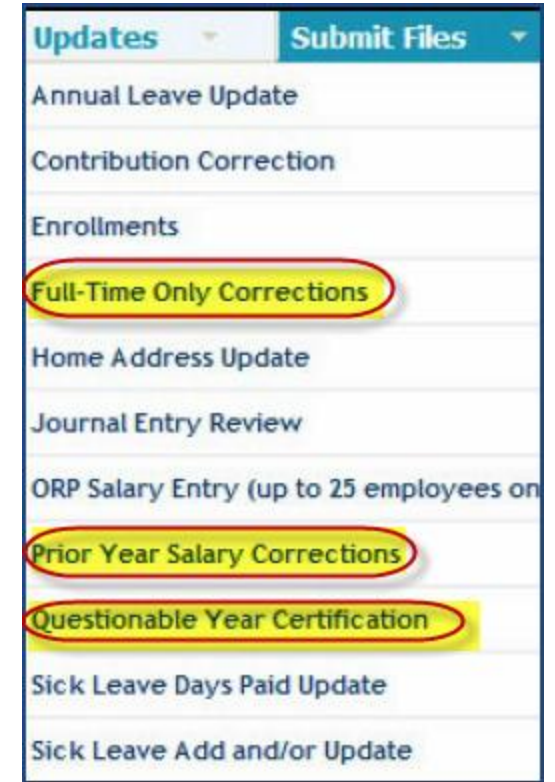
- Certify/correct each record within three years to avoid actuarial charges to your agency

Date: 8/5/2021 Time: 12:55:47PM		Teachers' Retirement System of Louisiana Questionable Years				Page 1 of 2 By: Sharonl				
This report contains all outstanding questionable years sorted by reason code.										
Current Count 17 as of 08/05/2021 Original Count 417						Employer: 96% Complete				
Description of Reason 1 Annual salary is more than 5% decrease from previous year 2 1st year of employment for an employer / 1st year of employment after DROP 3 Changed employer / Terminated during the fiscal year 4 Partial year of service credit not previously certified 5 (P/T) Possible part-time employment (may receive additional eligibility credit)										
Note: Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actuarial cost in accordance with Louisiana Revised Statute 11.888 C.										
Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
	4		2021	ACTIV-DROP	07/01/2020		108,869.63	108,869.63	1.00	2
	4		2021	ACTIVE	04/27/2015		60,744.41	61,612.84	0.99	4
	4		2021	ACTIVE	10/09/2017		57,308.99	62,311.48	0.92	4
	4		2021	ACTIVE	10/05/2015		30,586.11	32,089.39	0.95	4
	4		2021	ACTIVE	07/11/2016		31,842.10	32,089.35	0.99	4
	4		2021	ACTIVE	01/14/2019		25,603.79	30,425.74	0.84	1,4
	4		2021	ACTIVE	03/12/2018		51,267.48	63,690.76	0.80	1,4
	4		2021	ACTIVE	05/20/2015		22,379.27	62,325.89	0.36	1,4
	4		2021	ACTIV-DROP	06/10/2021		288.48	288.48	0.01	2,4
	4		2021	ACTIVE	01/14/2019	10/18/2020	21,666.22	21,666.22	0.27	3,4
	4		2021	ACTIVE	07/01/2019	04/02/2021	23,974.24	24,432.81	0.80	3,4
	4		2021	ACTIVE	02/26/2018	08/27/2020	12,958.09	12,958.09	0.07	3,4

How to certify questionable years

Three online processes:

- **Full-Time Only Corrections:** Use when incorrect full-time earnings reported or service credit is incorrect
- **Questionable Year Certification:** Use when service credit, actual earnings, and full-time earnings reported are correct and reasonable
- **Prior Year Salary Corrections:** Use when incorrect actual earnings reported



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

Full-Time Only Corrections

Updates service credit

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

Reason:	<input type="text"/>
Comment:	<input type="text"/>

Official Leave (Other than Sabbatical)

Sabbatical at Reduced Pay

Extra Earnings

Workers' Compensation

Summer School Earnings

Full-Time Earnings Under/Over-stated

Full-Time not previously reported

1st Year of Employment

Last Year of Employment

1st Year of Employment After DROP

Part-time Employee

Substitute Earnings

Full-Time Only Corrections

SSN: <input type="text"/>		Employer: <input type="text"/> BD	
Name: <input type="text"/>		Fiscal Year: 2017	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	8,056.35	644.51	8,056.35	0.37	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

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

Full-Time Earnings:

Reason: ▼

Comment:

EXAMPLE: Full-Time Only Correction

Record appears on the **Questionable Years (QY)** report

EXAMPLE: New hire as of 10/01/2020

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

Questionable year reason codes

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

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

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

EXAMPLE: Full-Time Only Correction

Full-Time Only Corrections

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

Instructions for using Full-Time Only Corrections:

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

Full-Time Earnings:

Reason:

Comment:

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

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

COMMON ERRORS: Full-time earnings

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

COMMON ERRORS: Part-time employment certification

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

Salary Correction Full-Time	
Instructions for using Full-Time Comment:	
1. Required for Primary when the Full-Time is different.	
2. Select a reason for the full-time change.	
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.	
Reason:	<input type="text"/>
Comment:	<input type="text"/>
	<ul style="list-style-type: none">Full-Time not previously reported1st Year of Employment After DROP1st Year of EmploymentLast Year of EmploymentOfficial Leave (Other than Sabbatical)Sabbatical at Reduced PayExtra EarningsWorkers' CompensationSummer School EarningsFull-Time Earnings Under/Over-statedPart-time EmployeeSubsitute Earnings

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

Questionable Year Certification

Does not update service credit; certifies reported data is correct as is

- Must select Reason from drop-down box or enter Comment
- **If applicable**, you must select “Part-time Employee” from the “Reason” drop-down list and enter the percent effort in the comment field for member to receive correct service credit for eligibility

Questionable Year Certification

SSN: <input type="text"/>	Employer: <input type="text" value="A BD"/>
Name: <input type="text"/>	Fiscal Year: 2016
System: 4	

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

Instructions for using Questionable Year Certification:

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

Reason:

Comment:

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

EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

- **Example:** New hire as of 07/01/2020; need certification for 1st year of employment (FY 2021)
- Per employer's research, employee has worked the entire year and had no dockages or leave without pay (LWOP) during FY 2021; both Actual Earnings and Full-time earnings previously reported are correct.

Questionable year reason codes

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

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
DOE JANE	4			ACTIVE	07/01/		58,406.14	58,406.14	1.00	2

EXAMPLE: Questionable Year Certification

Questionable Year Certification

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

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

Instructions for using Questionable Year Certification:

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

Reason:

Comment:

Use Reason drop-down field when possible

Certify

Prior Year Salary Corrections

Updates service credit

- Must enter both correct actual earnings and full-time earnings amounts
- Must use reason drop-down box and/or comment field for both Salary Correction Comment and Salary Correction Full-Time Comment

Prior Year Salary Corrections

SSN:		Employer ID:	BD		
Name:	R	Fiscal Year:	2017		
System:	4				

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	11,878.92	950.32	12,098.12	0.32	QUESTIONABLE YEAR

Instructions for using Prior Year Salary Corrections:

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

Sheltered: Actual Earnings Full-Time Earnings Delete Posting

Add Unsheltered:

Instructions for using 100% Switch:

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

100% Switch

Salary Correction Comment

Instructions for using Salary Comment:

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

Reason:

Comment:

Salary Correction Full-Time

Instructions for using Full-Time Comment:

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

Reason:

Comment:

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

Journal Entry screen

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

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



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



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- Exiting DROPT (DROPT Out)
- Participation Report
- After DROPT (DROPT Out)
- RTW coverage
- Termination of Employment at End of DROPT Participation/ Employment (Form 11H)
- Application for RTW Supplement (Form 11RTW)
- Employer request letters
- Agency Cert. (Form 11B)

Whenever a TRSL-covered employee retires or enters DROPT (Deferred Retirement Option Plan), TRSL will request the applicable employer(s) certify specific information in a timely manner so that we are able to accurately calculate the retirement benefits and promptly begin paying those benefits to the retiree.

This index provides employer information and instructions if a TRSL-covered employee submits an application for retirement or DROPT.

Service/ILSB Retirement

Whenever a member who is eligible to retire or wishes to apply for Service Retirement, Initial Lump Sum Benefit (ILSB), or DROPT, the member must submit a completed *Application for Service Retirement, ILSB, or DROPT* (Form 11) or apply online through Member Access no earlier than six months before the date of retirement. Both the member and employer should be certain that the member is eligible for retirement and that the member has submitted the application prior to submitting an application for retirement or terminating employment.

Details on retirement eligibility, member application, and member documentation requirements are discussed in the TRSL Member Handbook: *Application for Service Retirement, ILSB, or DROPT* (Form 11) or apply online through Member Access no earlier than six months before the DROPT start date. Both the member and employer

review
pages
o

Frequently asked questions

RELATED FORMS

- Application for Service Retirement, ILSB, or DROPT (Form 11)
- Termination of Employment at End of DROPT Participation/ Employment (Form 11H)
- Application for RTW Supplement (Form 11RTW)

Deferred Retirement Option Plan (DROPT)

When a member participates in DROPT, his employment continues. During the member's DROPT participation period, neither employer or employee contributions are remitted to TRSL.

Details on DROPT eligibility, how the program works, as well as member application & documentation requirements are discussed in our *DROPT Handbook: A guide to the Deferred Retirement Option Plan* publication.

Entering DROPT (DROPT In)

Each member who is eligible and wishes to participate in DROPT must submit a completed *Application for Service Retirement, ILSB, or DROPT* (Form 11) or apply online through Member Access no earlier than six months before the DROPT start date. Both the member and employer

Retirement Process/Issues Index 11.0: Retirement/DROPT processing & Index 17.0: Leave Information

Provides information related to the retirement process

When a TRSL member applies to retire/enter DROP

TRSL members have two ways to apply to retire:

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

The screenshot shows the TRSL member portal. The top navigation bar includes 'Home', 'My Account', 'My Self Service', 'My Estimates', 'My Retirement', 'Help', and 'Logout'. The 'My Retirement' dropdown menu is open, showing 'Apply for Service Retirement, ILSB, or DROP' and 'Apply for Disability Retirement'. Below the navigation is the 'Employment Summary' page, which includes a section for 'Designated Beneficiaries' with 'SPOUSE' listed.

TRSL Teachers' Retirement System of Louisiana
Application for Service Retirement, ILSB, or DROP (Form 11) 06-11 rev. 12/22

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

Section 1 - Retirement information (MUST BE COMPLETED)
Check one:
 Service (06-11A) ILSB (06-11A.5) DROP (06-11F) Date of retirement/DROP begin date (mm/dd/yyyy)

Section 2 - Member information (MUST BE COMPLETED)
Name: Last, first, MI, suffix (jr, iii, etc.) Your Social Security number (###-##-####)
Street address / PO box An affidavit will be sent after we receive a copy of your card.
City, state, zip
Home/cell telephone (include area code) Email address Date of birth (mm/dd/yyyy) - Attach proof of birth date
Work telephone (include area code) Job title
Name of employer Months of contract Spouse's Social Security number (###-##-####)
An affidavit will be sent after we receive a copy of your card.
Check one: (Please attach applicable documents, such as judgments of divorce, death certificate, etc.)
 Never married Married Divorced* Re-married Legally separated* Widowed*
Current spouse's name: Last, first, MI, suffix (jr, iii, etc.) Spouse's date of birth (mm/dd/yyyy) - Attach proof of birth date

Section 3 - Initial Lump-Sum Benefit (ILSB) - Complete ONLY if you are considering ILSB. Not applicable for DROP.
 I elect to receive a reduced retirement benefit based on the maximum lump sum.
 I elect to receive a reduced retirement benefit based on the following amount. \$ _____ .00

Section 4 - Annual COLA Option (ACO) - Complete ONLY if you are considering ACO.
 Yes, I wish to receive an estimate of **REDUCED** benefits based on the self-funded Annual COLA Option (ACO).

Section 5 - Beneficiary designation - At a later date, you will receive an affidavit of estimated benefits on which you will choose your retirement option.
Name: Last, first, MI, suffix (jr, iii, etc.) if no beneficiary desired, enter "No Beneficiary." DO NOT LEAVE BLANK. Beneficiary's Social Security number (###-##-####)
Street address / PO box An affidavit will be sent after we receive a copy of your card.
City, state, zip
Date of birth (mm/dd/yyyy) - Attach proof of birth date
If you want to designate a specific monthly benefit amount for your beneficiary to receive after your death, enter that amount here: Option 4 and 4A amount \$ _____ .00
Relationship

See reverse to complete and sign application. ➡

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

TRSL encourages members to:

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

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

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

Employer certifications: Retirement/DROP processing

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

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

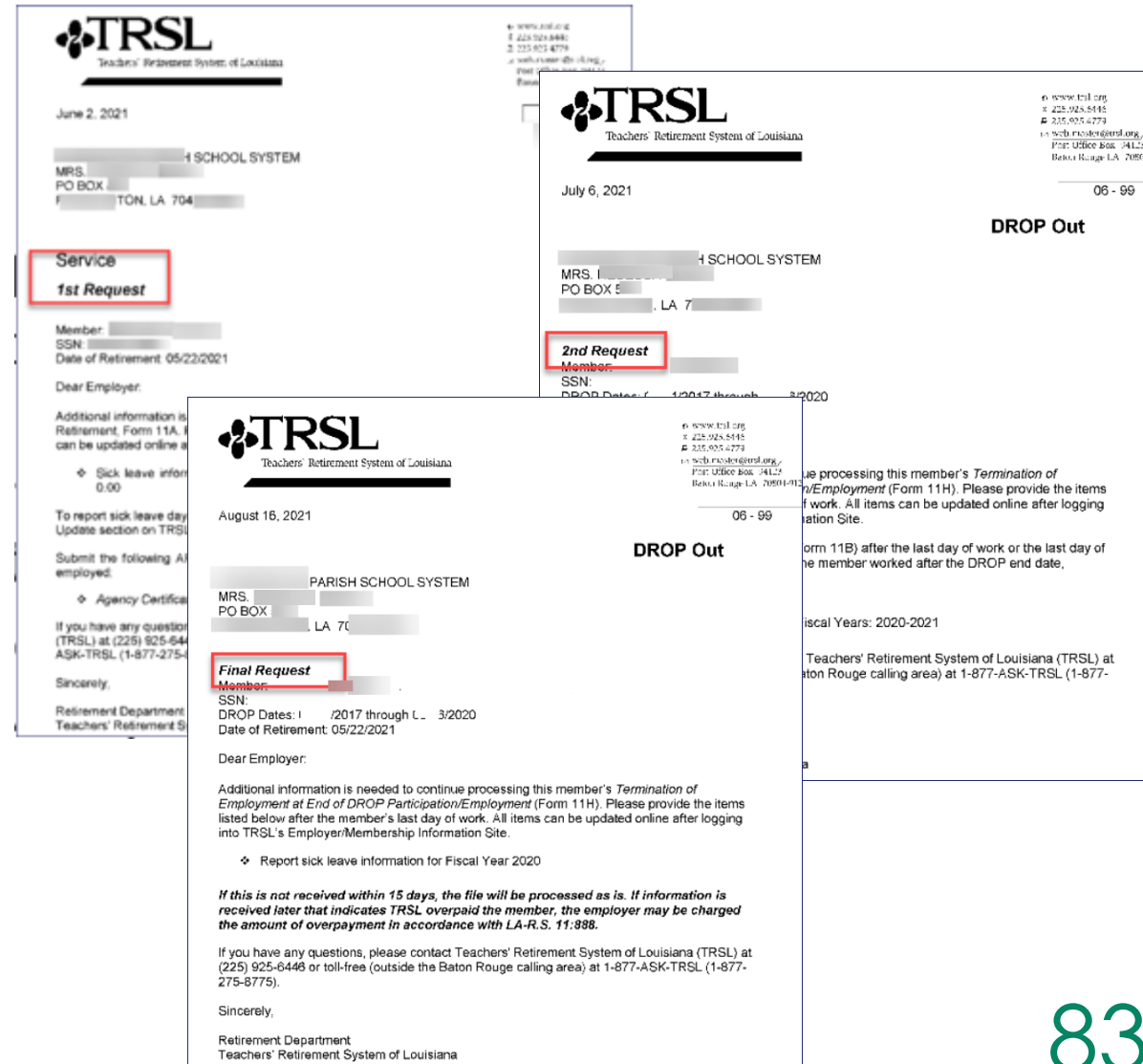
**Must have access rights designated on Form 1 to submit information*

Updates	Submit Files	Log
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
ORP Salary Entry (up to 25 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Retiree Voluntary/Insurance Deduction		
Salary Contribution Entry (up to 25 employees only)		
Sick Leave Days Paid Update		
Sick Leave Add and/or Update		
Terminations		

Request letters

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

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



Agency Certification (Form 11B)

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

- Requested when a TRSL member retires or enters DROP
- Termination date* = last day worked or last day of official leave
- Full-time earnings = amount the employee would have earned for working the entire year as a full-time employee

Available under Updates menu

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

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

Updates

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

Agency Certification (Form 11B)

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

Member Information

Member name _____ Social Security number _____

Employer

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

Date of termination - See Instructions _____

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

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

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

Comment _____

Electronic Signature

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

Submit

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

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

Retiring After DROP	
Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation.	Fiscal year <input type="text"/>
Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. This information is needed to test the 10% cap for members who worked at least 36 months after DROP.	Actual earnings \$ <input type="text"/>
Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.	Full-time earnings \$ <input type="text"/>

Agency Certification (Form 11B)	
<p>Instructions: The employer must submit this information for a member of the Teachers' Retirement System of Louisiana (TRSL) who (1) enters DROP, (2) retires or (3) dies. The most recent employer(s) may not certify this information until after the last day for which the member will receive pay. Certification for members electing to participate in the Deferred Retirement Option Plan (DROP) may not be submitted until after the beginning date of the DROP participation. A second certification is required when the DROP participant ultimately terminates employment, which is referred to as DROP Out. Date of termination should be the last day of work or last day of leave. Salary information should reflect actual earnings and contributions for the current fiscal year through the date of termination or the day before DROP participation, if applicable. Certification of regular earnings should be for dates earned during the current fiscal year and must agree with the Contribution Reports submitted by the employer payroll department. The monthly Contributions Reports are the official reports of member earnings as provided by LSA-R.S. 11:888.</p>	
Member Information	
Member name	Social Security number
Employer	
Current Year Information (July 1 - June 30) - Complete for all retirements, DROP and deaths	
Date of termination - See Instructions	Enter date in mm/dd/yyyy format. <input type="text"/>
Full-time earnings the member would have earned working the full year at 100% effort plus any additional pay received. Refer to the Employer Procedures Manual, Index 4.1, for more information. Do not include rollover earnings in the full-time earnings.	Full-time earnings \$ <input type="text"/>
Rollover earnings earned in June (prior year), paid in July - amount of salary that is earned in June that would normally be paid in July.	Rollover earnings \$ <input type="text"/>
Percent of effort (if part-time) - percent of time part-time member works. For example, the member works 4 hours out of an 8-hour day, 5 days a week, the percent effort would be 50%.	Percent effort <input type="text"/> %
Comment <input type="text"/>	
Retiring After DROP	
Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation.	Fiscal year <input type="text"/>
Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. This information is needed to test the 10% cap for members who worked at least 36 months after DROP.	Actual earnings \$ <input type="text"/>
Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.	Full-time earnings \$ <input type="text"/>

Termination date vs. retirement date

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

TERMINATION DATE

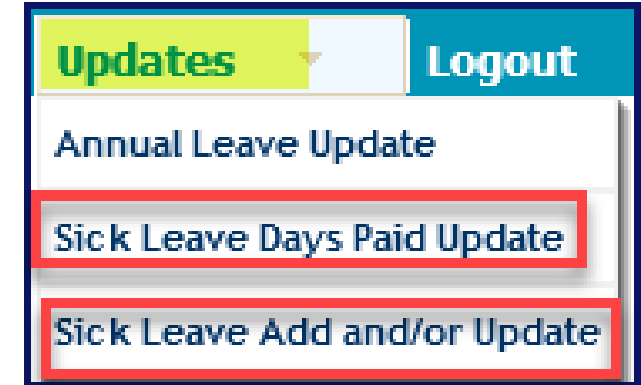
Member's last day of work **or**
last day of official leave

RETIREMENT DATE

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

Employer sick leave certification

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



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

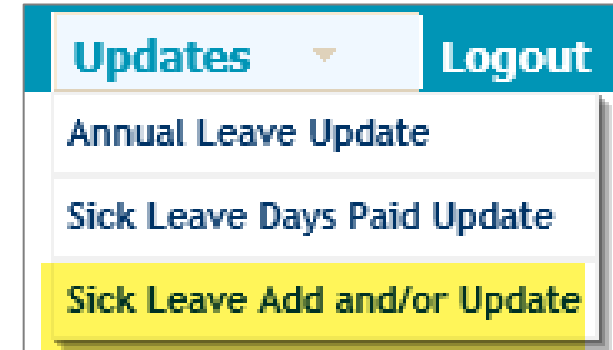
Sick leave days used

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

- Months of contract (9, 10, 11, or 12) must be entered for each fiscal year
- Number of sick leave days used

OSUP submits annual sick leave file

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



Sick Leave Add and/or Update

SSN: _____ System: 4
Name: _____ Employer: _____

Procedures for using Sick Leave Add and/or Update:

1. Click 'Edit' or 'Add' in the first column to open the line for editing.
2. Enter the appropriate data and click 'Update'.
3. Click 'Cancel' to undo changes entered or to return to the initial display.
4. Click 'Delete' to remove data permanently.

NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

	Fiscal Year Ending	Months of Contract	Days Used	Summer School Days Worked	Summer School % Effort	Eligibility Indicator	Data Unavailable	Error Code	
Edit	1999	12	14.00	0.00	0	Y			Delete
Edit	2000	09	5.00	0.00	0	Y			Delete
Edit	2001	09	4.50	0.00	0	Y			Delete
Edit	2002	09	4.00	0.00	0	Y			Delete
Edit	2003	09	6.50	0.00	0	Y			Delete
Edit	2004	09	4.00	0.00	0	Y			Delete
Edit	2005	09	2.00	0.00	0	Y			Delete
Edit	2006	09	12.50	0.00	0	Y			Delete
Edit	2007	09	6.00	0.00	0	Y			Delete
Edit	2008	09	22.00	0.00	0	Y			Delete
Edit	2009	09	11.00	0.00	0	Y			Delete
Edit	2010	09	5.50	0.00	0	Y			Delete

Sick leave days used during DROP participation

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

To enter sick leave days used during DROP:

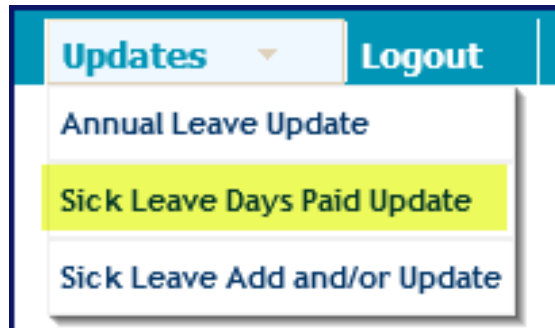
- Uncheck 'Use Employment History' box
- Enter Employment Dates:
 - For Beginning Date field, enter member's DROP begin date
 - For Ending Date field, enter member's DROP end date

The screenshot shows a web form titled "Query Record" with a dark blue background. At the top, there is a "System" field with the value "4" and an "SSN" field. Below these is a checkbox labeled "Use Employment History" which is currently checked and circled in red. Underneath the checkbox is the text "- OR -" and "Enter employment dates". A red box highlights the section below, which contains an unchecked checkbox for "Use Employment History", another "- OR -", and "Enter employment dates". This section includes two date fields: "Beginning Date (mm/dd/yyyy)" and "Ending Date (mm/dd/yyyy)", both with empty input boxes. Below the date fields is the text "-- Optional --" and "Select months of contract for adding records" with a dropdown menu. At the bottom, there are radio buttons for "Display Records" with options "All", "Adds only", and "Updates only". The "All" option is selected. At the very bottom are "Select" and "Clear" buttons.

Sick leave days paid at retirement

Employers must report number of sick leave days paid at time of retirement or DROP.

- Report number of days, not hours
- Report even if 0.00 days paid



Sick Leave Days Paid Update

SSN: Employer: SC BD
Name:

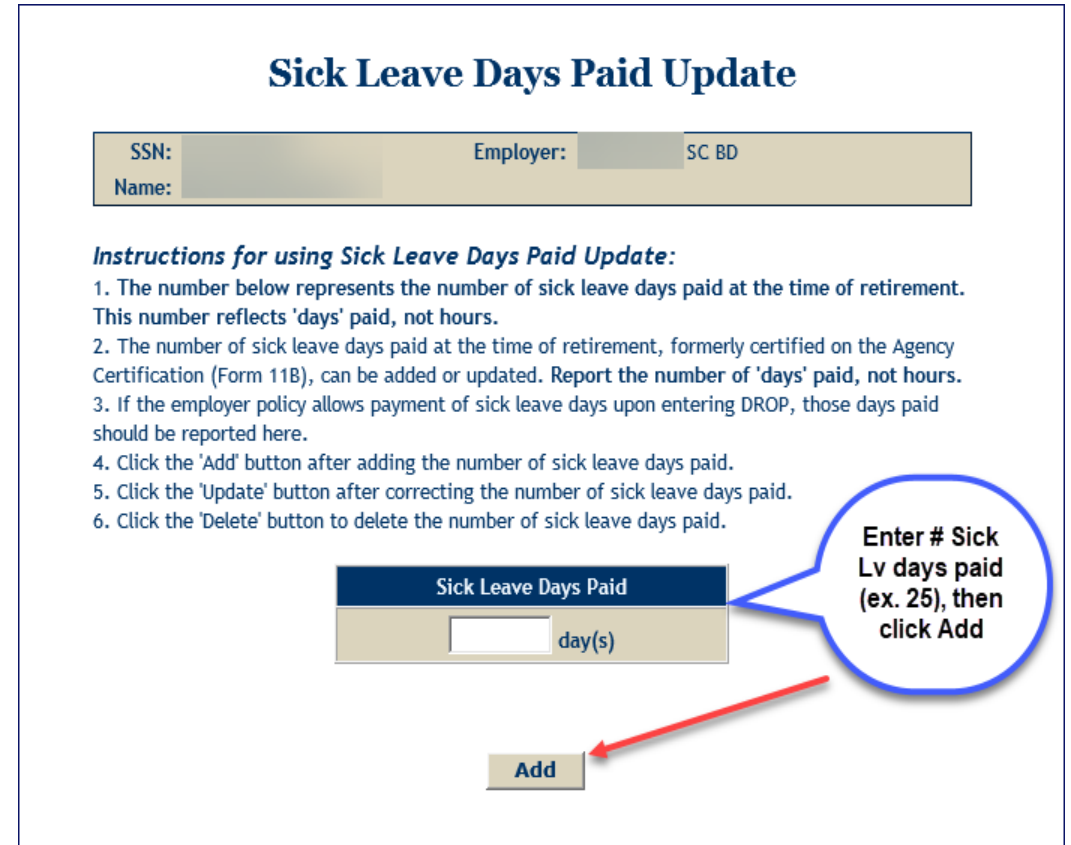
Instructions for using Sick Leave Days Paid Update:

1. The number below represents the number of sick leave days paid at the time of retirement. This number reflects 'days' paid, not hours.
2. The number of sick leave days paid at the time of retirement, formerly certified on the Agency Certification (Form 11B), can be added or updated. Report the number of 'days' paid, not hours.
3. If the employer policy allows payment of sick leave days upon entering DROP, those days paid should be reported here.
4. Click the 'Add' button after adding the number of sick leave days paid.
5. Click the 'Update' button after correcting the number of sick leave days paid.
6. Click the 'Delete' button to delete the number of sick leave days paid.

Sick Leave Days Paid day(s)

Add

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



The screenshot shows the 'Sick Leave Days Paid Update' form. It includes fields for SSN, Employer (pre-filled with 'SC BD'), and Name. Below the form is a list of instructions. A callout bubble with a blue border contains the text 'Enter # Sick Lv days paid (ex. 25), then click Add'. A red arrow points from this bubble to the 'Add' button at the bottom of the form.

EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

Example		Sick Leave							
SSN: .		Name:							
Fiscal Year	Employer ID	Months of Contract	Days Used	Eligibility	Last Updated By	Transaction Date	Summer Days Worked	Summer Percent Effort	
2014	00	12	1.00		EMPLOYER-FILE	07/10/2014			
2015	00	12	0.00			03/30/2017			
2016	00	12	0.00			07/13/2021			
2017	00	12	2.50		EMPLOYER-FILE	11/13/2017			
2018	00	12	1.75		EMPLOYER-FILE	07/10/2018			
2019	00	12	18.25		EMPLOYER-FILE	07/08/2019			
2020	00	12	5.50		EMPLOYER-FILE	07/21/2020			
2021	00	12	45.00		EMPLOYER-FILE	11/01/2021			
		Total:	166.50	<i>days used 07/01/1990 and forward.</i>					
Sick Leave Days Paid									
Days Paid	Employer ID	Last Updated By				Transaction Date			
25.00						07/13/2021			

Members	Employers
Member Summary	
Account History	
Member Notations	
Monthly Salary/Contributions	
Annual Salary History	
Benefit Payroll	
Benefit Payee	
COLA History	
1099-R Information	
Retirement Benefit Payment History	
Sick Leave/Annual Leave	
DROP/ILSB Summary/History	



Customized training available!

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

Kelly Resnick

Email: kelly.resnick@trsl.org

Phone: 225-925-6929

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



A graduation cap and books on a wooden surface. The background is a teal gradient. A green banner is overlaid on the image.

THANK YOU!

We're here for you.

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

www.trsl.org/employers | web.master@trsl.org