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## 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



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

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

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## 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

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## TRSL Liaisons

Each agency is assigned a Retirement Benefits Analyst liaison

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

### Other Employer Services Staff

DEPARTMENT DIRECTOR	Ed Strazigan	(225) 925-4846
RETIREMENT BENEFITS MANAGER	Jeffrey George	(225) 925-1887
ORP/RETURN-TO-WORK PROGRAM MANAGER	Jessica Trovodal	(225) 925-3663
RETIREMENT SUPERVISOR	Sharon Lathrop	(225) 925-4097
RETURN-TO-WORK LIAISON	Cherish Wilson	(225) 925-6763
EMPLOYER TRAINING	Isaly Beaudin	(225) 925-6929
ACTIVE MEMBERSHIP SPECIALIST	Anthony Zentique	(225) 925-6407

### 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 liaison specialties:

- **Contact your Accountant Liaison:** For help with Contributors 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.

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## 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
- ERS Instructions
- TRSL Reports
- Procedures Manual
- Contribution Rates
- IRS Limits
- Employer FAQs
- TRSL 401k Newsletter
- Subscribe to eNews
- Ask TRSL

### Procedures Manual (by index number)

Index	Subject [Revised Date]	"Mastering the Manual" tips
Intro	Introduction (07/2017)	Series problem
0.0	Employer Membership Information Slip (EMIS) (12/2019)	Needs EMIS?
1.0	Authorized Contacts & Employee Directory Contacts (01/2022)	Authorized contacts
2.0	TRSL Membership (02/2022)	How to join or 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 30-day waiting period for refunds

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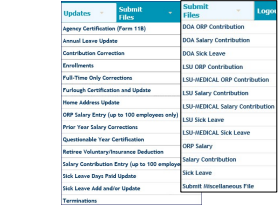
### Employer/Membership Information Site (EMIS)

**TRSL's employer database**

Employers can

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

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



The screenshot shows a table of updates with columns for 'Updates', 'Submit Files', 'Submit Files', and 'Login'. The table lists various update types such as 'Agency Certification (Form 118)', 'Annual Leave Update', 'Contribution Correction', etc. Below the table is a search bar and a navigation menu with options like 'HOME', 'LEGISLATION', 'NEWS', and 'CONTACT US'. A red box highlights the 'TRSL Homepage' button.

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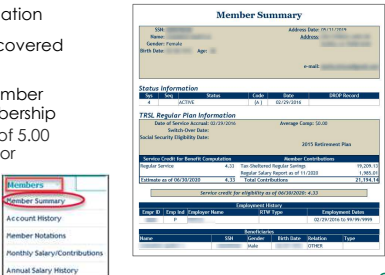
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### Member Summary

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



The screenshot displays the 'Member Summary' page. It includes a navigation menu on the left with options like 'Members', 'Member Summary', 'Account History', etc. The main content area shows 'Status Information', 'TRSL Regular Plan Information', and 'Service Credit for Benefit Computation'. A red circle highlights the 'Member Summary' link in the navigation menu.

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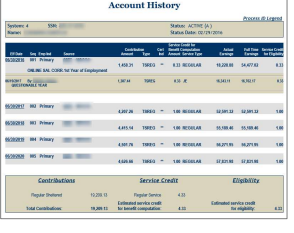
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### Account History

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



The screenshot shows the 'Account History' page with a table listing fiscal years and associated data. A summary table at the bottom provides totals for 'Contributions' and 'Service Credit'. A red circle highlights the 'Account History' link in the navigation menu.

Fiscal Year	Agency	Salary	Contributions	Service Credit	Eligibility
202020	000 - Primary	4,871.00	1,080.00	16,241.00	16,241.00
202021	000 - Primary	4,871.00	1,080.00	16,241.00	16,241.00
202022	000 - Primary	4,871.00	1,080.00	16,241.00	16,241.00
202023	000 - Primary	4,871.00	1,080.00	16,241.00	16,241.00
202024	000 - Primary	4,871.00	1,080.00	16,241.00	16,241.00

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## 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

Members
Member Summary
Account History
Member Notations
Monthly Salary/Contributions
Annual Salary History

Month	Actual Earnings	Future Earnings	Contributions	Exp	Ret
Jul	2,666.67	2,666.67	398.89	3	3
Aug	4,000.00	4,000.00	590.00	3	3
Sep	4,000.00	4,000.00	590.00	3	3
Oct	4,000.00	4,000.00	590.00	3	3
Nov	4,000.00	4,000.00	590.00	3	3
Dec	3,333.33	3,333.33	499.99	3	3
Jan				0	0
Feb				0	0
Mar				0	0
Apr				0	0
May				0	0
Jun				0	0
Year	34,000.00	34,000.00	5,059.99		

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## EMIS system codes

### Status Information

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

- System 4** TRSL Regular Plan – Defined Benefit Plan for "teachers" in TRSL eligible positions
- System 6** ORP (Optional Retirement Plan) – Defined Contribution Plan; for employees who chose ORP during employment at a Louisiana public institution of higher education; opted out of TRSL's Regular Plan (System 4)

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## Reports available in EMIS

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

Various report options include:

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

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	

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### Enrolled Not Reported

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

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



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### Reporting Not Enrolled

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

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



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### Ending DROP Participation

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

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



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## Members Eligible to Retire

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

- Report will also list employees who are currently in DROP and working after DROP.
- Note: Prior year corrections (PYC) or other missing information may impact whether a person is actually eligible to retire or not.



### Member Inquiry Test Environment Members Eligible to Retire Report

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

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## ORP to TRSL Election Eligibility

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

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



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## Form 1: Authorized Contacts

Grants EMIS access rights to designated employer personnel

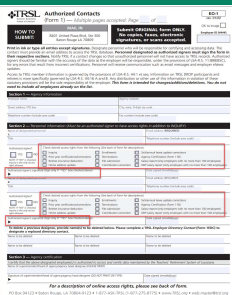
### Section 2 (Authorized signer):

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

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

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

<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave
<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certificat
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (onl
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report



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### EMIS access rights

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

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

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### EMIS access rights (cont'd)

<b>File Submission (FSM)</b>	Use to upload required files/reports securely without encryption
<b>Salary Report (SAL)</b>	(Only for employers with no more than 100 employees) - Use to report monthly salary and contributions during the current fiscal year
<b>Home Address Update (ADR)</b>	Use to update mailing address for active employee
<b>Contributions Corrections (CCR)</b>	Use to add, delete, or replace employee's monthly actual and/or full-time earnings during the current fiscal year
<b>ORP Salary Report (ORP)</b>	(Only for employers with no more than 100 employees in ORP) - Use to report monthly salary and contributions for ORP participants during the current fiscal year

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

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### Form 1EDC: Employer Directory Contacts

Updates or replaces agency contacts

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

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

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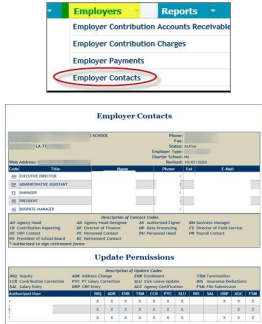
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### Keep employer contacts up to date

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

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

**Tip:** Review Employer Contacts screen whenever turnover occurs



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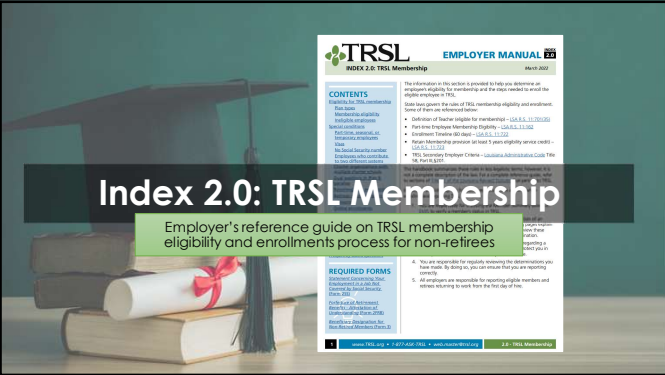
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### Index 2.0: TRSL Membership

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

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### Enrollments process

**Documents to include in hiring packet**

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

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## 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.

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## 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

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## Joining TRSL after ORP Participation

### 1 Year Window vs. 5 Year Window

#### ORP Participants with a 1-Year Window to Join TRSL

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

#### Member Summary

Status Information					
TR	Seq	Status	Code	Date	ORP Record
4		ORP-2020022	(0)	12/15/1997	

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### Joining TRSL after ORP Participation

#### 1 Year Window vs. 5 Year Window

#### ORP Participants with a 5-Year Window to Join TRSL

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



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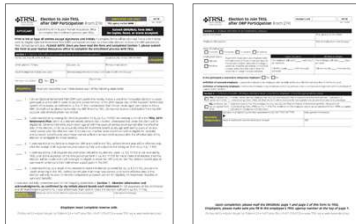
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### Form 2TR: Election to Join TRSL after ORP Participation

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 1<sup>st</sup> page
- Employer fills out 2<sup>nd</sup> page



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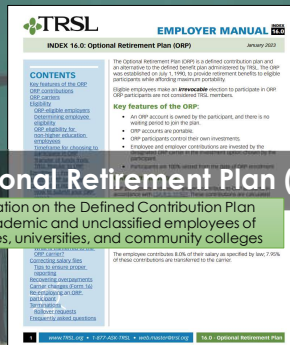
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### Index 16.0: Optional Retirement Plan (ORP)

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




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### 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

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### An alternative to TRSL

#### TRSL Regular Plan (Defined Benefit)



#### ORP (Defined Contribution)



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### 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

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### 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

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### 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.

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### Transfer of ORP Contributions

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

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

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

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

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## ORP salary & contributions limits

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

- Contributions for calendar year 2025 are limited to \$70,000
- The limit includes both the employee and employer contribution amounts

**Optional Retirement Plan (ORP)**  
**Maximum Contribution Limits**



Calendar Year	Maximum Annual Contribution (Employer & Employee contributions)
2025	\$70,000
2024	\$69,000
2023	\$68,000
2022	\$61,000
2021	\$58,000
2020	\$57,000
2019	\$56,000

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## Termination of ORP participants

When an ORP employee terminates employment:

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

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

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

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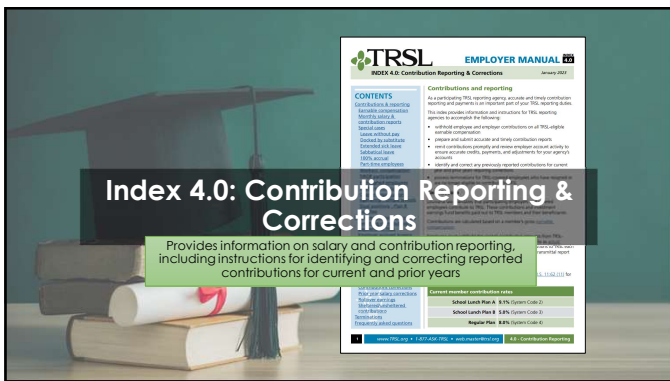
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**TRSL EMPLOYER MANUAL 25**

**INDEX 4.0: Contribution Reporting & Corrections**

**CONTENTS**

- Update HR system with termination date
- Remove individual's name from ORP salary file
- 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

**Contributions and reporting**

As participants file reporting data, you will receive contribution reporting and payments on a regular part of your file, reporting dates. The data includes information about contributions on the reporting agency for accounts in the following categories for the reporting agency:

- current reported and reported contributions on the reporting agency's contribution
- current and prior reported and reported contributions
- current contributions previously and never reported (you will identify in your reporting data, previous all adjustments for your agency's reporting)
- identify and correct any previously reported contributions for current reporting period

**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

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## Employer contribution rates

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

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

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## 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

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## 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.

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### 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

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### Earnable compensation

Compensation (wages, salary, and other payments) earned by the member during the full normal working time in a position that is TRSL-eligible

Defined in La. RS 11:701 (10)

All earnable compensation is reported as **"Actual Earnings"**

- Member and employer contributions must be made on all earnable compensation
- Report contributions in the fiscal year earned (July 1 through June 30)
- Contribution reports and payments are due by the 15th of each month
- Payments made after close of fiscal year should be moved to the correct fiscal year

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### Examples of Payments That Are Not Earnable Compensation

- Payment in lieu of unused sick or annual leave
- Lump sum payments for discontinuation of contractual services
- Form 1099 only payments for non-retirees without a Primary Employer
- Form 1099 secondary employer payments are not reportable if all of the following occur
  - Employee is not a TRSL retiree
  - Individual contract is for \$1,000 or less
  - Cumulative amount of Form 1099 payments issued by a single secondary employer to an employee in a fiscal year is \$15,000 or less

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### Full-time earnings

**Definition** (for monthly salary reporting):

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

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**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*

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### 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"> <li>• Active members only (including members working after DROP)</li> <li>• Employees on workers' compensation and using their sick leave</li> </ul>	<ul style="list-style-type: none"> <li>• Employees on workers' compensation (contributions via third-party payments)</li> <li>• USERRA payments</li> <li>• Employer contributions</li> </ul>

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### Monthly Salary and Contributions Reports

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

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

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

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### Identifying Errors from Monthly Salary/Contribution Reports

- Two reports available:
- **Contribution Exceptions**
  - **Salary Rejections**

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

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

You may be contacted by an Employer Services Department staff member who is not your assigned liaison on [www.TRSL.org](http://www.TRSL.org)

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### Contribution Exceptions Report

Identifies reporting and enrollment errors

Should be reviewed, cleared, or reconciled each month

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

- Available for **Defined Benefit** retirement plan (System 4)
- Two ways to retrieve report
- Clicking on "Error" link
- "Generate Report" button



Month	Transmittal	Carrying	Shortened	Unshortened	Full Time	Employer
JUL	Transmittal	1,227,678.87	87,043.49	19.20	1,240,812.51	
	Rejection	2,736.68	620.33	0.00	7,736.68	
	CDN	-6,169.98	-415.16	0.00	-2,897.52	303,742.45
	Payroll	1,224,772.93	96,018.00	19.20	1,230,488.81	
AUG	Transmittal	1,648,844.21	130,903.92	12.20	1,649,635.35	
	Rejection	8,016.25	601.50	23.68	8,512.26	
	CDN	-4,912.04	-392.16	0.00	-4,902.04	405,718.87
	Payroll	1,635,939.92	129,904.46	36.69	1,639,722.05	
SEP	Transmittal	7,348,789.65	581,962.20	4,689.27	7,354,284.04	
	Rejection	0.00	0.00	0.00	0.00	
	CDN	-154.48	-25.22	14.46	-14,464.75	1,822,461.52
	Payroll	7,348,635.17	581,937.17	4,683.73	7,350,799.80	
OCT	Transmittal	10,228,771.78	819,716.56	4,157.77	10,238,887.80	
	Rejection	0.00	0.00	0.00	0.00	
	CDN	-11,815.23	-881.22	0.00	-2,249.23	2,533,988.74
	Payroll	10,216,956.55	818,835.14	4,157.77	10,236,638.57	

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### Retrieving the Contribution Exception Report

#### Default SSN Sort

Click on the last "Error" message on the screen

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

Month	Transmittal	Carrying	Shortened	Unshortened	Full Time	Employer
JUL	Transmittal	1,227,678.87	87,043.49	19.20	1,240,812.51	
	Rejection	2,736.68	620.33	0.00	7,736.68	
	CDN	-6,169.98	-415.16	0.00	-2,897.52	303,742.45
	Payroll	1,224,772.93	96,018.00	19.20	1,230,488.81	
AUG	Transmittal	1,648,844.21	130,903.92	12.20	1,649,635.35	
	Rejection	8,016.25	601.50	23.68	8,512.26	
	CDN	-4,912.04	-392.16	0.00	-4,902.04	405,718.87
	Payroll	1,635,939.92	129,904.46	36.69	1,639,722.05	
SEP	Transmittal	7,348,789.65	581,962.20	4,689.27	7,354,284.04	
	Rejection	0.00	0.00	0.00	0.00	
	CDN	-154.48	-25.22	14.46	-14,464.75	1,822,461.52
	Payroll	7,348,635.17	581,937.17	4,683.73	7,350,799.80	
OCT	Transmittal	10,228,771.78	819,716.56	4,157.77	10,238,887.80	
	Rejection	0.00	0.00	0.00	0.00	
	CDN	-11,815.23	-881.22	0.00	-2,249.23	2,533,988.74
	Payroll	10,216,956.55	818,835.14	4,157.77	10,236,638.57	

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### Retrieving the Contribution Exception Report

**Customized Report**

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

**Employer Contribution Charges**

Month	Transaction	Earnings	Shared	Unshared	FUI
JUL Report	Transaction	890,128.85	68,442.00	787.70	9
	Rejection	0.00	0.00	0.00	
	CDN	0.00	68.56	0.00	
	Payroll	890,128.85	68,510.56	787.70	9
AUG Report	Transaction	1,434,162.50	111,796.88	1,622.78	1,6
	Rejection	0.00	0.00	0.00	
	CDN	2,283.50	500.24	0.00	
	Payroll	1,432,200.50	111,196.64	1,622.78	1,6
SEP Est	Transaction	3,154,694.65	244,956.95	3,887.88	3,2
	Rejection	0.00	0.00	0.00	
	CDN	0.00	0.00	0.00	
	Payroll	3,154,694.65	244,956.95	3,887.88	3,2

**Recommend Report Type:** Complete Report

**Report Type:** Complete Report

**Sort Selection:** Social Security Number

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### Contribution Exception Report

**Layout:**

- Sort & filter info
- Number of exception records

Leading zeros in SSNs will not appear

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

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### Retrieving salary rejections

Review Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for the 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.

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## Salary rejections

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

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	Full-Time Earnings	Error Message
07/2024		26,728.91	2,138.32	0.00	26,728.91	CONTRIBUTION AMT MUST BE 0
07/2024		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
<b>TOTAL:</b>		<b>26,728.91</b>	<b>2,138.32</b>	<b>0.00</b>	<b>26,728.91</b>	
08/2024		-317.46	-26.36	0.00	5,617.00	NEG MONEY AMOUNT DISALLOWED
09/2024		26,728.91	-213.63	0.00	26,728.91	NEG MONEY AMOUNT DISALLOWED
09/2024		0.00	0.00	0.00	0.00	PENDING RETROPORTRORP MBR
09/2024		-73.47	-6.87	0.00	5,633.00	NEG MONEY AMOUNT DISALLOWED
09/2024		-38.16	-3.13	0.00	6,013.00	NEG MONEY AMOUNT DISALLOWED
09/2024		-19.52	-1.69	0.00	4,863.00	NEG MONEY AMOUNT DISALLOWED
<b>TOTAL:</b>		<b>26,728.88</b>	<b>-249.81</b>	<b>0.00</b>	<b>51,574.91</b>	
09/2024		-9.22	-0.49	0.00	7,436.00	NEG MONEY AMOUNT DISALLOWED
09/2024		1,020.00	81.96	0.00	1,020.00	PENDING RETROPORTRORP MBR
09/2024		-33.33	-480.00	0.00	3,000.00	NEG MONEY AMOUNT DISALLOWED
09/2024		-48.88	754.00	0.00	4,400.00	NEG MONEY AMOUNT DISALLOWED
<b>TOTAL:</b>		<b>317.87</b>	<b>1,928.44</b>	<b>0.00</b>	<b>18,828.90</b>	

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## Salary rejections with \$0 earnings/contributions

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

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	Full-Time Earnings	Error Message
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
<b>TOTAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
<b>TOTAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

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## Clearing exceptions & rejections

### Online updates in EMIS

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

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

Update	Submit EMIS
Agency Certification (Form 119)	<input type="checkbox"/>
Annual Leave Update	<input type="checkbox"/>
Contribution Correction	<input checked="" type="checkbox"/>
Enrollments	<input checked="" type="checkbox"/>
Full-Time Only Corrections	<input type="checkbox"/>
Furlough Certification and Update	<input type="checkbox"/>
Home Address Update	<input type="checkbox"/>
Journal Entry Review	<input type="checkbox"/>
OSP Salary Entry (up to 100 employees only)	<input type="checkbox"/>
Prior Year Salary Corrections	<input type="checkbox"/>
Questionable Year Certification	<input type="checkbox"/>
Retiree Voluntary Insurance Deduction	<input type="checkbox"/>
Salary Contribution Entry (up to 100 employees only)	<input type="checkbox"/>
Sick Leave Days Paid Update	<input type="checkbox"/>
Sick Leave Add and/or Update	<input type="checkbox"/>
Terminations	<input checked="" type="checkbox"/>

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## Contribution Corrections (CCR)

Corrects salary reporting in the current fiscal year

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

**Contribution Correction**

System: 4      Employer:      Fiscal Year:   
 SSN:      Reporting Month/Year: 1/7

**Instructions for using Contribution Correction:**

1. Click 'Edit' or 'Add' in the first column to open the line for editing.
2. Enter the actual earnings and full-time earnings and click 'Replace' if replacing data that has been posted for the month. If only actual earnings OR full-time earnings is changing, enter the same amount for the field not changing and enter the new amount for the field that is changing.
3. Enter the actual earnings and full-time earnings and click 'Add' or 'Add Zeros' if adding a posting for the month. Adding zeros can only be done for July, August and June in which 0.00 should be entered for the actual earnings and full-time earnings. Full-time earnings are required for the rest of the months.
4. Click 'Delete' or 'Delete Zeros' to delete the posting for the month.
5. Click 'Cancel' to undo changes entered or to return to the initial display.
6. Enter actual earnings and full-time earnings with the decimal. For example, to enter \$10 key in 10.00.
7. Contribution Type: "00" is for sheltered contributions and Contribution Type: "10" is for unsheltered contributions.

Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type
2736.00	2736.00	218.88	30
<a href="#">Edit</a>			<a href="#">Delete</a>

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## Monthly Correction Journal Screen

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

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

**Monthly Correction Journal For 10/2024**

System	Type	Oper	Earnings	Contributions	Fulltime	Adjusted Earnings	Adjusted Contributions	Adjusted Fulltime
30	R		15,078.72	1,520.74	15,078.72	5,977.61	481.48	5,977.61
Posted on 10/15/2023 by EMRP								
30	R		9,323.98	745.92	9,323.98	5,871.19	453.89	5,871.19
Posted on 10/15/2023 by EMRP								
30	R		10,923.98	873.92	10,923.98	4,456.99	359.78	4,456.99
Posted on 10/15/2023 by EMRP								
Unsheltered Regular Totals			0.00	0.00	0.00	0.00	0.00	0.00
Sheltered Regular Totals			34,326.68	2,740.58	34,326.68	11,690.58	1,294.89	11,690.58

Employers    Reports

Employer Contribution Accounts Receivable

Employer Contribution Charges

Employer Payments

Employer Contacts

Journal Entry

OSP Contribution Charges

Monthly Correction Journal

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## 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 month of contract and click 'Update'.
3. Click 'Cancel' to undo changes entered or to return to the initial display.

System	Employment Date	Termination
4	12/17/2001	
<a href="#">Edit</a>		

Updates    **Submit Files**

Agency Certification (Form 118)

Annual Leave Update

Contribution Correction

Enrollments

Sick Leave Days Paid Update

Sick Leave Add and/or Update

**Terminations**

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### Terms/definitions

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

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### Terms/definitions (cont'd)

**Service credit formula:**

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

**Percent (%) effort formula:**

- # hours worked / # hours in a full workday

*Example:* Employee works 5 hours per day; normal full-time is 8 hours per day;  
5/8 hours = 63% effort

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## Retrieving Questionable Years Report

- Reports
- Updates
- Logout
- Administrative HRP Member Service
- Agencies Without Charges
- Annual Leave
- Checklist Status
- Contribution Exception
- Employer Payments
- Employer Delinquent Contributions
- Employer Statements
- Enrolled Not Reported
- Funding Asset Participation
- Furloughed Employees Certification
- Insurance/Voluntary Deduction
- Members Eligible to Retire
- ORP Statements
- Questionable Years
- Questionable Year Statistics for All Fiscal Years
- Reporting Not Enrolled
- Sick Leave
- Sick Leave Errors

Query Record

Employee ID

Report Selection

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

Sort Selection

Old year

Report code

### Questionable Years Report

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

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

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## Questionable Years Report

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

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

Year	Fiscal Year	Member ID	Agency	Annual Salary	Full-Time	Member Status	Member Category
+	2020	40102000	0000000	39280.00	39280.00	100	1
+	2020	40700	0000000	40700.00	40700.00	100	1
+	2021	40700	0000000	41400.00	41400.00	100	1
+	2021	40700	0000000	42100.00	42100.00	100	1
+	2021	40700	0000000	42800.00	42800.00	100	1
+	2021	40700	0000000	43500.00	43500.00	100	1
+	2021	40700	0000000	44200.00	44200.00	100	1
+	2021	40700	0000000	44900.00	44900.00	100	1
+	2021	40700	0000000	45600.00	45600.00	100	1
+	2021	40700	0000000	46300.00	46300.00	100	1
+	2021	40700	0000000	47000.00	47000.00	100	1
+	2021	40700	0000000	47700.00	47700.00	100	1
+	2021	40700	0000000	48400.00	48400.00	100	1
+	2021	40700	0000000	49100.00	49100.00	100	1
+	2021	40700	0000000	49800.00	49800.00	100	1
+	2021	40700	0000000	50500.00	50500.00	100	1

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## How to certify questionable years

Three online processes:

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

Updates

Submit Files

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

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

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## Full-Time Only Corrections

Updates service credit

- Must provide correct Full-time Earnings amount

- Use Reason drop-down box or enter Comment

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

**Full-Time Only Corrections**

Name: [Redacted] Employee: [Redacted]  
 System: 4 Fiscal Year: 2021

Correction Type	Priority	Reason	Actual Earnings	Correction Amount	Full-Time Earnings	Service Credit	Comment
QUESTIONABLE YEAR	1	QUESTIONABLE YEAR	38,898.03	39,125.38	0.77	2.4	

Instructions for using Full-Time Only Corrections:  
 1. The information as reported by 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 pay regardless of whether or not this amount is actually paid. It includes any additional payments made to the employee (i.e., for 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 an available compensation by S.A.C. (S. 11.021(1)(b)). 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, click the "Service Credit" button and the service credit will be 1.00. 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 asterisk 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 record must be completed by another authorized signer at the agency.

Full-Time Earnings: 50,155.33  
 Reason: 1st Year of Employment  
 Comment:  
 Submit

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## EXAMPLE: Full-Time Only Correction

Record appears on the Questionable Years (QY) report

EXAMPLE: New hire as of 10/01/2020

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

**Questionable year reason codes**

1. Annual earnings decreased more than 75% from previous year
2. 1st year of employment for an employee 21st year of employment after DRDP
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.

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## EXAMPLE: Full-Time Only Correction

**Full-Time Only Corrections**

Name: [Redacted] Employee: [Redacted]  
 System: 4 Fiscal Year: 2021

Correction Type	Priority	Reason	Actual Earnings	Correction Amount	Full-Time Earnings	Service Credit	Comment
QUESTIONABLE YEAR	1	QUESTIONABLE YEAR	38,898.03	39,125.38	0.77	2.4	

Instructions for using Full-Time Only Corrections:  
 1. The information as reported by 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 pay regardless of whether or not this amount is actually paid. It includes any additional payments made to the employee (i.e., for 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 an available compensation by S.A.C. (S. 11.021(1)(b)). 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, click the "Service Credit" button and the service credit will be 1.00. 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 asterisk 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 record must be completed by another authorized signer at the agency.

Full-Time Earnings: 50,155.33  
 Reason: 1st Year of Employment  
 Comment:  
 Submit

Use Reason drop-down field when possible.  
 EXCEPTION: Use Comment field to note anything unreported (LIVDP, sick days, short time, etc.) for none of Reason drop-down choices apply.

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### 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)

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### 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

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### Actuarial Cost for Full-Time Only Corrections

LSA-R.S. 11:888 and LSA-R.S. 11:158 allow for an actuarial cost to the employer on corrections for fiscal years greater than three (3) years old that result in an increase in service credit.

- Journal Entry invoice for total Full-Time Only Corrections charges calculated after end of each fiscal year.
- Full-Time Only Corrections actuarial costs for members with a **retirement application on file** (other than entering DROP) charged to employers' account shortly after finalizing members' retirement benefit.

The three-year timeline for certifying/correcting questionable years is calculated as follows:	
Current Fiscal Year:	FY 2025
Fiscal Year 1:	FY 2024
Fiscal Year 2:	FY 2023
Fiscal Year 3:	FY 2022
Older than three years:	FY 2021 & all fiscal years prior

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Questionable Year Certification

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

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

**Questionable Year Certification**

SSN: [redacted] Employer: [redacted] 03/13/20

Name: [redacted] Fiscal Year: 2020

System: 2

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

Instructions for using Questionable Year Certification:

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

Reason:    
 Comment:

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

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

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EXAMPLE: Questionable Year Certification

**Questionable Year Certification**

SSN: [redacted] Employer: [redacted]

Name: [redacted] Fiscal Year: [redacted]

System: 4

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

Instructions for using Questionable Year Certification:

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

Reason: 1st year of employment   
 Comment:

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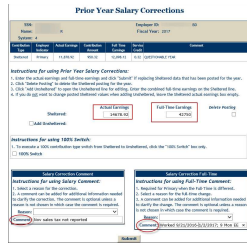
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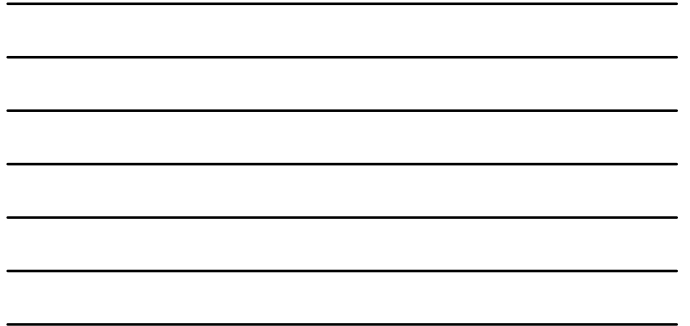
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Prior Year Salary Corrections

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



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Actuarial Cost/Charges for Prior Year Salary Corrections

If prior year correction increases earnings/contributions:

For fiscal years **three years old or less:**

- employer will be charged member & employer contributions plus interest rate at the judicial rate.

For fiscal years **more than three (3) years old:**

- Employer will be charged the greater of the actuarial cost of the increase or the member and employer contributions plus interest at the actuarial rate
  - \$200 fee required
- Separate Journal Entry invoice for actuarial charge

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

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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				
Employee		Fiscal Year		
JE Num	JE Date	Fiscal Year Corrected	SN#	Name
61128	08/02/2024	2024		
61128	08/02/2023	2023		
61127	08/24/2023	2023	1	
61130	08/24/2023	2023		
61121	08/24/2023	2023		
61122	08/28/2023	2023	1	
61124	08/28/2023	2023		
61129	08/28/2023	2023		
61184	08/28/2023	2023	1	

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**TRSL EMPLOYER MANUAL**  
INDEX 17.0: Leave Information

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

**INDEX 11.0: Retirement/DROP Processing**

**RELATED FORMS**  
Application for Service Retirement, ILSB, or DROP (Form 11)  
Deferment of DROP Application  
Deferment of DROP Application (Continuation of Service)  
Deferment of DROP Application (Continuation of Service) - ILSB  
Deferment of DROP Application (Continuation of Service) - DROP

**Deferment of DROP Application**  
If you are a TRSL member who is currently on a DROP and you wish to defer your DROP application, you must complete and submit a Deferment of DROP Application (Form 11) to the TRSL office. The TRSL office will review your application and determine if you are eligible to defer your DROP application. If you are eligible, you will receive a Deferment of DROP Application (Continuation of Service) form from the TRSL office. You must complete and submit this form to your employer. Your employer will then submit this form to the TRSL office. The TRSL office will then process your application and determine if you are eligible to defer your DROP application. If you are eligible, you will receive a Deferment of DROP Application (Continuation of Service) form from the TRSL office. You must complete and submit this form to your employer. Your employer will then submit this form to the TRSL office. The TRSL office will then process your application and determine if you are eligible to defer your DROP application.

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**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

**Application for Service Retirement, ILSB, or DROP (Form 11)**

TRSL members can apply for service retirement, ILSB, or DROP through the Member Access portal. The portal provides a secure and convenient way to submit your application and track its progress. To apply, you must first log in to the Member Access portal and navigate to the "My Retirement" section. From there, you can click on "Apply for Retirement" and select the type of retirement you want to apply for. You will then be taken to the Application for Service Retirement, ILSB, or DROP (Form 11) form. You must complete this form and submit it to the TRSL office. The TRSL office will then review your application and determine if you are eligible to retire. If you are eligible, you will receive a letter from the TRSL office confirming your retirement date and the amount of your retirement benefits.

**Employment Summary**

Designated Beneficiary: [Name]

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**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.

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### Employer certifications: Retirement/DROP processing

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

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

Updates	Submit	Log
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
HR 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 Day Update		
Sick Leave Aid and/or Update		
Terminations		

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

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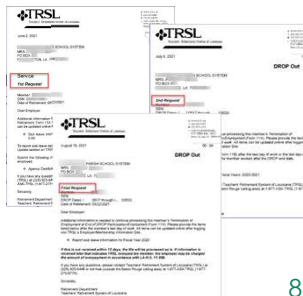
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### Request letters

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

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



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### Agency Certification (Form 11B)

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

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

Available under Updates menu

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

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

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

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

Retiring after DROP	
Fiscal year - Last fiscal year the member was in DROP and paid no retirement contributions due to DROP participants.	Fiscal Year [ ]
Actual earnings - earnings (including TSP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. This information is needed to meet the 10% cap for members who worked at least 30 months after DROP.	Actual earnings \$ [ ]
Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.	Full-time earnings \$ [ ]

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## Termination date vs. retirement date

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

TERMINATION DATE	RETIREMENT DATE
Member's last day of work or last day of official leave	Day after termination date or the date TRSL receives completed retirement application (whichever is later)

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## Employer sick leave certification

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

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

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### Sick leave days used

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

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

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

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### Sick leave days used during DROP participation

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

To enter sick leave days used during DROP:

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

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### Sick leave days paid at retirement

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

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

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# EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

**Example Sick Leave**

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

**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/PLSB Summary/History

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**Customized training available!**

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

**Kelly Resnick**  
Email: [kelly.resnick@tsl.org](mailto:kelly.resnick@tsl.org)  
Phone: 225-925-6929

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# Surveys

Please complete online survey to help us improve future trainings!

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



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