

2026 ANNUAL EMPLOYER TRAINING

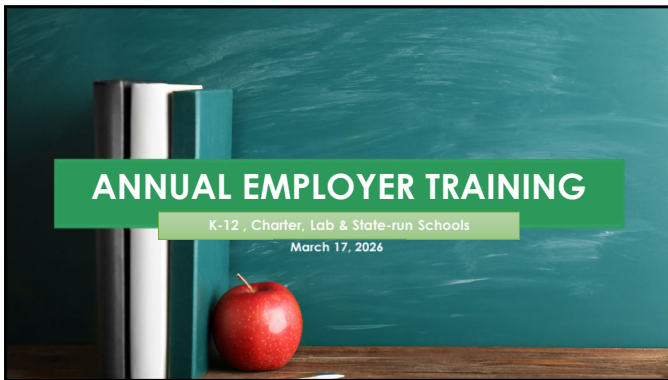
We will begin promptly at 8:30 am today.

Enjoy the silence - There is currently no sound or video until the webinar begins at 8:30 am.

If you experience any technical difficulties during today's webinar, please use F5 to refresh your screen.

Handouts available under the Annual Employer Training section at: https://www.trsl.org/employers/employer_services/employer_training.

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ANNUAL EMPLOYER TRAINING

K-12, Charter, Lab & State-run Schools

March 17, 2026

Agenda

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



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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

Employer/Membership Information Site (EMIS)

TRSL's employer database

Employers can

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

Updates	Submit Files	Log
Agency Certification (Form 118)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
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		

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



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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

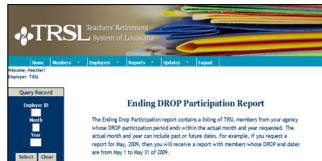


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Ending DROP Participation

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.

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.

- Can select One Year Window, Sept 2025 Window, 60-Day window, or Seven Year Window
- Can select any combination of Eligible, Not Eligible, May Be Eligible, Withdrawal Complete, and Approaching Close of Window (window closes within 2 years)

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EMIS system codes

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

System 2	School Lunch Plan A – For school food service employees (closed plan; no new entrants)
System 3	School Lunch Plan B – For school food service employees in 20 parishes that also participate in Social Security
System 4	TRSL Regular Plan – Defined Benefit Plan for “teachers” in TRSL eligible positions
System 6	ORP (Optional Retirement Plan) – Defined Contribution Plan; for employees who chose ORP during employment at a Louisiana postsecondary education institution; opted out of TRSL’s Regular Plan (System 4)

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TRSL membership eligibility (Non-retirees)

Opting Out of TRSL Membership (effective July 1, 2025)

First-time TRSL-eligible employees who meet either criteria below may opt out of membership with TRSL

- At least **age 60** when **first employed** in a TRSL-eligible position, or
- At least **age 55 with 40 quarters** in Social Security when **first employed** in a TRSL-eligible position

Eligible employees who decline membership in TRSL must complete sections 1, 2, and 3 of the Opting Out of TRSL Membership Form (Form 17).

The employer must complete Section 4 and send TRSL a copy of the form.

Note: Do not enroll employees who have opted out of TRSL membership.

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TRSL membership eligibility (Non-retirees)

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

All K-12 direct employees, excluding school bus positions, school custodians/janitors, and school maintenance employees

Visa holders other than F-series or J-series

- Exception: J-1 visa holders are TRSL eligible

Employment status:

Work **more** than 20 hours per week (employees who work 20 hours or **less** are considered part-time) in a position that is **not** seasonal or temporary

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

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Membership Eligibility - SPECIAL CONDITIONS

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

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

Five (5) year rule {Eff. 7/1/2003}

Five or more years of eligibility service credit

- Applies **ONLY** to members in PreK-12 "**classroom teacher**" positions who are paid with W-2 earnings
- Can work 20 hours or less per week

Ten (10) year rule

Ten or more years of eligibility service credit

- Applies to positions other than "classroom teacher"
- W-2 employees only
- Can work 20 hours or less per week

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Definition of a "classroom teacher"

A "classroom teacher" is defined as:

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

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

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

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Membership Eligibility - SPECIAL CONDITIONS

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

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

Secondary employment

Has **primary employment** at another TRSL-reporting agency, while also working part-time, seasonal, or temporary in a TRSL-eligible position at your agency

- ✓ W-2 earnings
- ✓ Form 1099 payments – *certain criteria*

ORP participants in TRSL positions

ORP participants are 100% vested; continued participation is mandatory even if future employment in a TRSL eligible position is part-time, seasonal, or temporary.

- ✓ W2 earnings
- ✓ Form 1099 payments – *if secondary employment rule applies*

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Membership Eligibility - SPECIAL CONDITIONS

Form 1099 payments – certain criteria (Non-Retirees)

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

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

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

• Do not report 1099 earnings ONLY for TRSL non-retirees.

• Non-retiree must be a current W-2 employee who meets Primary Employment criteria at another TRSL-eligible employer.

• 1099 limitations do not apply to TRSL RTW retirees

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Enrollment process

Documents to include in hiring packet

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

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Enrollment process

Online enrollments in EMIS
Enrollment deadlines from date of hire:

- 60 days for active members
- 30 days for retirees

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

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

Updates Submit Files

Agency Certification (Form 11B)

Annual Leave Update

Contribution Correction

Enrollments

Full-Time Only Corrections

Home Members Updates Reports Operator Admin Files Logout

Query Record

Link

Confirm SSN

Enrollments

Confirm SSN by entering it again and clicking Select

Enrollments allows employers and TRSL to enroll members in TRSL.

You must type the member's SSN and then press "enter" or "tab" and then confirm the member's SSN by typing it again and clicking "select". If the SSN matches, the appropriate screen will then display to allow the specific enrollment to be processed. The enrollment will be added to TRSL or processing a return-to-work enrollment for a member who already belongs to TRSL or processing a return-to-work enrollment for a member who has retired and returned to work.

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

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Enrollments screen

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

Tips:

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

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

Updates Submit Files

Agency Certification (Form 11B)

Annual Leave Update

Contribution Correction

Enrollments

Full-Time Only Corrections

Enrollments

Instructions for Enrolling New Members

1. Member of General Fund, not TRSL.

2. NOT a new hire or eligible for membership with TRSL. If a new hire, employee as of the 1st day of the month must be entered in the system. If the employee is not a new hire, the employee must be in the system and the employee must be in the system before the enrollment can be processed. If the employee is not in the system, the employee must be added to the system before the enrollment can be processed. If the employee is not in the system, the employee must be added to the system before the enrollment can be processed. If the employee is not in the system, the employee must be added to the system before the enrollment can be processed.

Enter Enrollment Information Below


Agency	TRSL
Employer ID	
Employment Type	Employee
Category	Employed on full-time or part-time basis. If part-time, member must complete a part-time enrollment form.
Enrollment	When this frequency expires, member must fill this with number 1999. This is the enrollment date.
Full-time	
Part-time	
Rate	
Rate of birth member	
Enrollment date	
Contract Number	
Term	Full Time
Contract	
Address	
City	
State	IL
Zip	
Check or Approval of Full Address (Required)	
1. I hereby certify that I have the employer's approval to enroll this member's eligibility for employment through the General Fund TRSL 2025 plan.	

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Enrollments - SPECIAL CONDITIONS

Enrollment error – ORP status
 EMIS online enrollment not allowed for employees in ORP (Optional Retirement Plan)

- Enroll with Form 16, *Application for Optional Retirement Plan or Change of Carrier*, or;
- Submit a Form 2TR, *Election to Join TRSL after ORP Participation*, if ORP participant is eligible to withdraw from ORP and join TRSL




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Joining TRSL after ORP Participation

7-Year Window
ORP Participants with a 7-Year Window to Join TRSL

- ORP First Eligible Date on/after Aug. 1, 2020, and were active and contributing at time of election
- 7-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



Status Information				
ORP	Code	Date	ORP Record	
4	ORP MEMBER	04/04/2024		

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Joining TRSL after ORP Participation

60-Day Window
ORP Participants with a 60-Day Window to Join TRSL

- ORP First Eligible Date before Aug. 1, 2020, and were **not** active and contributing as of June 2024 but became employed in a position eligible for TRSL membership on or after July 1, 2024
 - If first eligible employment began between July 1, 2024 – July 3, 2025, window expired September 2, 2025
 - If first eligible employment began on/after July 4, 2025, window expires 60 calendar days from the date that eligible employment occurred
- Must be eligible for TRSL at time of election (5-year/10-year rule for part-time, seasonal, or temporary)

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Examples of Payments That Are Not Earnable Compensation

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

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Full-time earnings

Definition (for monthly salary reporting):

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

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

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

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Types of contributions

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

Tax sheltered (Type 30)	Tax unsheltered (Type 10)
<ul style="list-style-type: none"> • Active members only (including members working after DROP) • Includes paid sabbatical or extended sick leave • 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 • All TRSL retiree contributions • Employer contributions

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Monthly Salary and Contributions Reports

- Employers are required to send contribution reports (salary/contributions files) each month detailing employees' earnable compensation and contributions paid by TRSL-covered employees. File layout can be found in Index 18.0.
- Direct upload on EMIS via File Submission is the most common method.
- If you use File Submission, you will receive either a summary report immediately telling you the file was accepted along with a list of any individual records that were rejected or an error report if the entire file was rejected.
- The error report will list the records that caused the file to be rejected along with a reason for each record.

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Monthly Salary and Contributions Reports

- If your file is rejected because it contains an ORP participant then you must remove that record and resubmit your file.
- You must include the ORP participant on your ORP file. If you already submitted that month's ORP file then you must add that ORP participant's data to the next month's ORP file.

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Identifying Errors from Monthly Salary/Contribution Reports

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

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

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Retrieving the Contribution Exception Report

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	Earnings	Shortfall	Unbalanced	Full Time	Employer
JUL	Transmittal	1,237,676.51	97,043.49	19.20	1,240,912.51	
	Projections	7,756.00	626.53	0.00	7,756.00	
	Payroll	4,519.98	412.16	0.00	2,897.22	303,742.43
AUG	Transmittal	1,648,844.21	130,503.92	132.20	1,649,618.33	
	Projections	8,011.25	807.39	23.60	8,911.25	
	Payroll	4,902.04	382.16	0.00	4,902.04	405,710.87
SEP	Transmittal	7,348,789.65	581,362.39	4,669.27	7,354,204.04	
	Projections	0.00	0.00	0.00	0.00	
	Payroll	134.48	-29.22	14.46	14,464.78	1,822,461.52
OCT	Transmittal	10,228,711.78	811,716.56	4,197.77	10,238,007.60	
	Projections	0.00	0.00	0.00	0.00	
	Payroll	-1,616.23	891.22	0.00	2,240.33	2,933,989.74

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Retrieving the Contribution Exception Report

Customized Report

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

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Contribution Exception Report

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

Leading zeros in SSNs will not appear

Start Date	Term Date	Status	Status Date	Reporting Period	Contrib Type	Actual Amount	Contrib	Full Name	Exception Change	Exception Message
09/29/2023	07/31/2024	INACTIVE	07/31/2024	10/2023	Skilled	1,750.33	216.67	1,750.33	Reported not enrolled	Contribution unreasonable
				11/2023	Skilled	1,750.33	136.67	1,750.33	Reported not enrolled	
				12/2023	Skilled	1,750.33	136.67	1,750.33	Reported not enrolled	
10/13/2025		ACTIVE	10/13/2025	10/2025	Skilled	2,436.95	320.48	2,436.95	Contribution unreasonable	
09/02/2025		ACTIVE	09/02/2025	09/2025	Skilled	1,856.05	104.06	1,856.05	Contribution unreasonable	
10/29/2025		ACTIVE	10/29/2025	10/2025	Skilled	2,250.15	114.01	2,250.15	Contribution unreasonable	
Unknown Name										
			09/2025	Skilled		4,150.00	332.00	4,150.00	Reported not enrolled	
			09/2025	Skilled		4,150.00	332.00	4,150.00	Reported not enrolled	
			10/2025	Skilled		6,150.00	452.00	6,150.00	Reported not enrolled	
			10/2025	Skilled		6,150.00	452.00	6,150.00	Reported not enrolled	
			11/2025	Skilled		4,150.00	332.00	4,150.00	Reported not enrolled	
			11/2025	Skilled		4,150.00	332.00	4,150.00	Reported not enrolled	

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 each applicable retirement plan (System 4, 3, 2).

Click on "Show Rejections" button near top of screen.

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

The screenshot shows the TRSIS (Teachers Retirement System of Louisiana) interface. The 'Employer Contribution Charges' section displays a table with columns for Month, J.S. Exp, Reimburs, Reimburs, QDPs, and Planes. Below this, the 'Salary Rejections' section shows a table with columns for Month/Year, SSN, Actual Amount, Shared Contribution, Unshared Contribution, FullTime Employee, and Error Message. A 'Show Rejections' button is highlighted in a red box.

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Salary rejections

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

Month/Year	SSN	Actual Amount	Shared Contribution	Unshared Contribution	FullTime Employee	Error Message
07/2025		4,852.69	388.22	0.00	4,918.91	PENDING RETORPORATION MBR
TOTAL:		4,852.69	388.22	0.00	4,916.61	
08/2025		5,876.75	446.14	0.00	6,232.82	PENDING RETORPORATION MBR
TOTAL:		5,876.75	446.14	0.00	6,232.82	
09/2025		4,870.86	365.67	0.00	6,332.60	PENDING RETORPORATION MBR
09/2025		-901.92	-72.15	0.00	-664.34	NEGATIVE MONEY AMOUNT DISALLOWED
TOTAL:		3,668.94	293.52	0.00	5,468.22	
10/2025		8,007.91	640.64	0.00	8,007.91	TRANSACTION ALREADY RECEIVED
TOTAL:		8,007.91	640.64	0.00	8,007.91	

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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 7 hours per day; 5/7 hours = 71% effort

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Retrieving Questionable Years Report

The screenshot shows a web application interface. On the left is a sidebar menu with various report categories, and 'Questionable Years' is highlighted with a red arrow. The main content area is divided into two sections. The top section is a 'Query Record' form with a 'Report Definition' dropdown menu and a 'Fiscal Year' input field. The bottom section is titled 'Questionable Years Report' and contains five bullet points describing different report options: Option 1 (Retirement Actions Pending), Option 2 (All Outstanding Questionable Years), Option 3 (Fiscal Years Less Than Equal to 3 Years Old), Option 4 (Fiscal Years Greater Than 3 Years Old), and Option 5 (By Fiscal Year).

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Questionable Years Report

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

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

This report contains all outstanding questionable years sorted by DOA.

Current Count 1,131 as of 02/23/2026
Original Count 35,699

Employer: 67% Complete

Description of Reasons

1. Social credit is less than 5% decrease from previous year
2. 1st year of employment is an employee 1st year of employment after 2020
3. Current employee terminated during the fiscal year
Please indicate why employment ended for non-terminated (non-DOA)
4. Prior year of service credit not previously certified
5. 2020 flexible part-time employment (has received additional eligibility credit)

Note: Employees 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 11:886.C.

Name	Age	DOB	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
DR	4		2025	ACTIVE	08/23/2024		21,260.12	24,971.80	0.82	2,4
GL	4		2025	ACTIVE	08/26/2014		45,613.56	58,511.72	0.75	4
JA	4		2025	ACTIVE	08/26/2011		65,024.88	65,024.88	1.00	1
JD	4		2025	ACTIVE	08/01/2020	08/01/2024	1,811.00	1,811.00	0.02	2,4
JA	4		2025	ACTIVE	08/24/2022		12,941.12	19,341.06	0.62	4
BS	4		2025	ACTIVE	08/10/2019		21,466.75	22,840.75	0.92	4

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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

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

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Full-Time Only Corrections

Updates service credit

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

Reason:
Comment:

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

Full-Time Only Corrections

Employee: 67% DOA
Fiscal Year: 2017

Component	Balance	Description	Component	Full-Time Earnings	Comment
Balance	1000.00	1000.00	1000.00	1,000.00	1,000.00

Instructions for using Full-Time Only Corrections:

- The information entered in this form will be used to update the employee's record for the full-time working period. Full-time earnings used as an employee's full-time earnings are important to determine if an increase in the service credit will be an actuarial cost in accordance with Louisiana Revised Statute 11:886.C. Full-time earnings for part-time employees for the year of full-time employment. Full-time earnings must be applied to greater than actual earnings.
- If the fiscal year you are reporting has service credit 100% and the service credit should be 100%, before the member's actual full-time earnings are entered and the year, you will enter the full-time earnings, which will make certain to full-time and greater than fiscal year 100%.
- If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already in the database, you will receive a message that the year has already been reported. Enter a corrected full-time amount. This amount will also mark the year with status as CORRECTED.
- Submit a comment for the correction.
- Submit a comment for the correction. The comment is optional unless a reason is not chosen in which case the comment is required.
- Click the Submit button to submit the correction.
- Click the Cancel button to return to the previous screen.
- Click the Cancel button to return to the previous screen.

Full-Time Earnings:

Reason:

Comment:

Submit

60

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: **Part-time Employee**

Comment:

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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 2026
Fiscal Year 1:	FY 2025
Fiscal Year 2:	FY 2024
Fiscal Year 3:	FY 2023
Older than three years:	FY 2022 & all fiscal years prior

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Questionable Year Certification

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

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

Reason: **Part-time Employee**

Comment:

Questionable Year Certification

Employee: **Part-time Employee**

Reason: **Part-time Employee**

Comment:

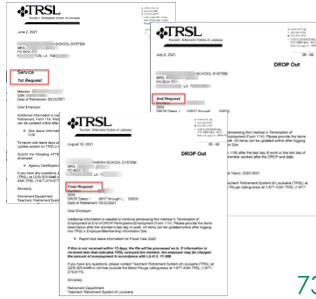
Verify

66

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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Legal Documents

When TRSL requests legal documents (divorce decrees, other court orders, powers of attorney, etc.), we require a document with a raised seal.

- In the case of court orders, this is termed a "certified copy" because it is certified by the clerk of court where the order is kept.
- For powers of attorney, it may be either a notarized "original" or a "true copy" notarized by the notary in front of whom the document was executed.

Note: Scans, faxes, and photocopies will not be sufficient.

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Agency Certification (Form 11B)

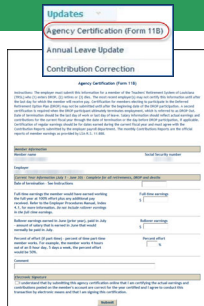
Certifies member's termination date and service credit for the current fiscal year

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

Available under Updates menu

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

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



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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 participation.	Fiscal year
Actual earnings - earnings (including 99 earnings) the DROP participant earned during the last 12 months of DROP in fiscal year.	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

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

RETIREMENT DATE

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

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10% or 15% cap exemption letters

State law places a 10% or 15% cap in each of the years used to determine a Final Average Compensation (FAC)

- 10% cap is used for the three-year average (members in one of the four state retirement systems prior to January 1, 2011)
- 15% cap is used for the five-year average (members in one of the state retirement systems joining on or after January 1, 2011)

Employers must complete cap exemption letter with approved salary exemption information for member to avoid/reduce cap


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RTW Supplement

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

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


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



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Employer sick leave certification

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



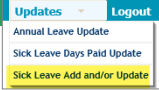
Must have access rights designated on Authorized Contacts (Form 1)


80

Sick leave days used

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

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





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Sick leave days used during DROP participation

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

To enter sick leave days used during DROP:

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



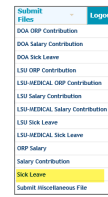
82

Submit sick leave by data file

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

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

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



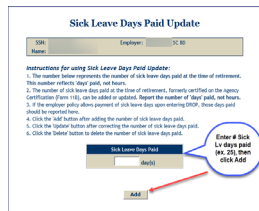
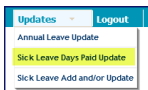
Tip: Check Sick Leave Summary Report for sick leave records rejected from the uploaded sick leave data file.

83

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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Address benefits, not employment

RTW Laws do not prohibit (or allow) employment.

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

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

Standard 12-month waiting period exists

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

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Notice of Reemployment

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

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

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

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

Termination dates should also be submitted

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

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Annual retiree audit

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

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

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2010 vs. 2020: What's Different?

2010 RTW Law	2020 RTW Law
<ul style="list-style-type: none"> ▪ Position driven ▪ Grandfathered group with core subject and special leave provisions ▪ Earnings limit: 25% of annual TRSL benefit ▪ "Flat" suspension 	<ul style="list-style-type: none"> ▪ Employment-type driven ▪ Critical shortage is only no impact category ▪ Earnings limit: 25% of annual FAC ▪ Option 2 suspension – accrued service credit ▪ Contract employment <u>always</u> "flat" suspension

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No impact provisions - retired before July 1, 2020

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

Otherwise, the following position-centric categories are available

Critical Shortage	Full- and part-time classroom teachers in any subject where a shortage exists
Core Subject	Full- and part-time, directly employed retirees certified in math, science, English language arts, or special education (excluding gifted/talented)
Special Leave	Certified directly employed retirees age 62+ with 30+ years of service , when filling a teaching vacancy due to maternity, military, or extended sick leave or sabbatical

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Critical Shortage Declaration Process

To declare a critical shortage for your parish: CONTINUOUS PROCESS

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

To utilize critical shortage for a specific position: ANNUAL PROCESS

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

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Return-to-Work Study

Senate Study Request 1 of 2025 (Sen. Price)

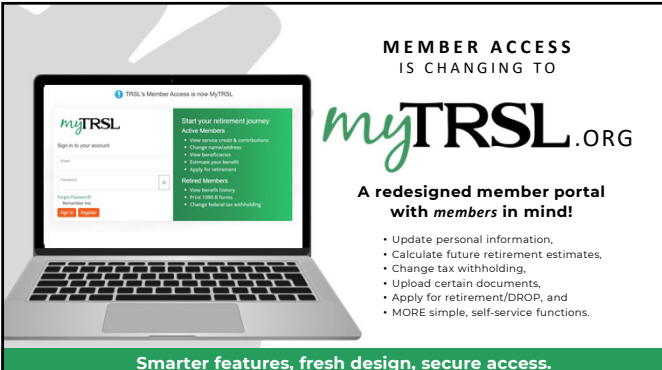
- **Purpose:** To study approaches to TRSL retiree reemployment and potential changes to current policy that balance retiree options and impact, employer staffing needs, and ease of usage, as well as actuarial impact and financial cost. SSR1 also asks that these findings be provided to the Senate before the 2026 Regular Session.
- **Study Participants:** Louisiana Association of School Superintendents (LASS); Louisiana Department of Education; Louisiana School Boards Association (LSBA); Louisiana Association of School Business Officials (LASBO); Louisiana State Association of School Personnel Administrators (LSASPA); Louisiana Retired Teachers Association (LRTA); and Louisiana Legislative Auditor

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SB 14 - Potential RTW changes

- **Eliminate** 2010 / 2020 RTW Law distinction
- **Retain** grandfathered group (retired on / before June 30, 2010)
- **Retain** 12-month waiting period
- **Retain** suspend benefit to regain active membership and earn supplemental benefit
- **Increase** earnings limit to 50% of FAC
- **Add** age 65 provision (no impact to benefit at age 65 and older)
- **Simplify** critical shortage process and include adult education
- **Retain, but refine** contract and corporate contract provision

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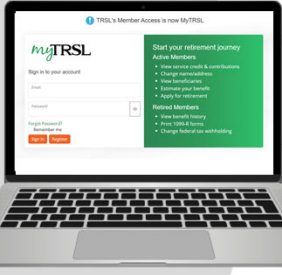
MEMBER ACCESS IS CHANGING TO

myTRSL.ORG

A redesigned member portal with members in mind!

- Update personal information,
- Calculate future retirement estimates,
- Change tax withholding,
- Upload certain documents,
- Apply for retirement/DROP, and
- MORE simple, self-service functions.

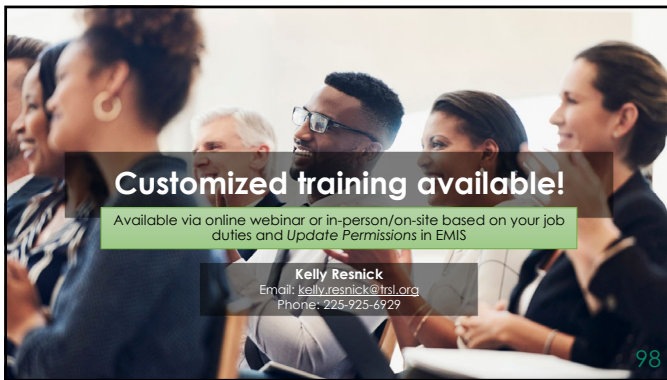
Smarter features, fresh design, secure access.

A few things to note:

- Member Access login and password won't work with **myTRSL**.
- For members' security, they must register for the new portal.
- Links to the new portal will be rolled out to employers April 20-May 11.
- Please share the resource kit with your staff!

Smarter features, fresh design, secure access.



Customized training available!

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

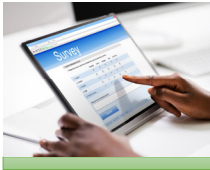
Kelly Resnick
 Email: kelly.resnick@trsl.org
 Phone: 225-925-6929

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Surveys

Please complete online survey to help us improve future trainings!

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



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