



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.

The background is a teal chalkboard with faint white chalk marks. On the left side, there are three books standing upright: a black one, a white one, and a teal one. In the bottom left foreground, a red apple sits on a wooden desk surface. A white pen is partially visible at the bottom center.

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





CONTENT

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



CONTENTS

- Authorized Contacts (Form 1)
 - What is an authorized signer?
 - Authorized inquiry only access (EMIS)
 - Updating Authorized Contacts (Form 1)
 - Form 1 requirements
- Employer Directory Contacts (Form 1EDC)
 - Employer contacts
 - Establishing new directory contacts (for new agency)
 - Important reminders

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

Authorized Contacts (Form 1)

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

What is an authorized signer?

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

Employer personnel who are given Inquiry Only access do not have to be designated as authorized signers. The designated personnel signers Inquiry Only access is needed for additional employer staff. Employer personnel who are given Inquiry only access do not have to be designated as authorized signers.

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

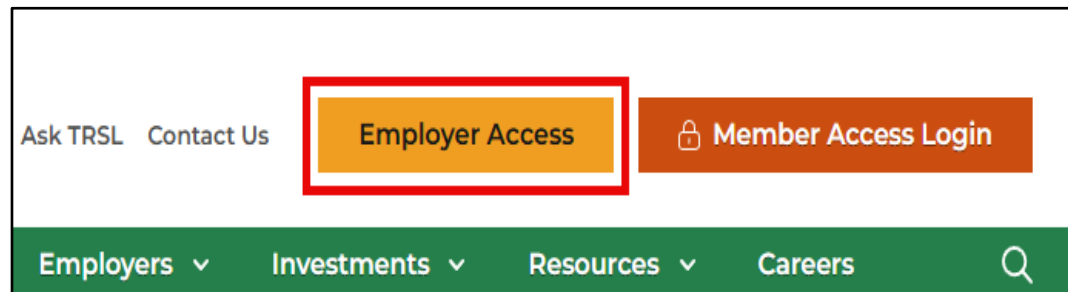
Provides an overview of TRSL's employer access database and how to obtain employer access to EMIS

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 11B) | | |
| 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:

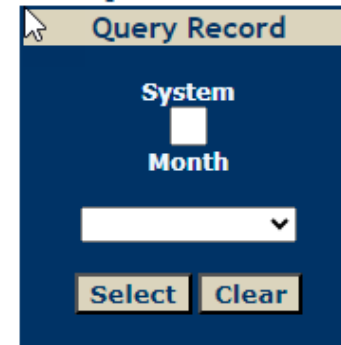
- Enrolled Not Reported
- Reporting Not Enrolled
- Ending DROP Participation
- Members Eligible to Retire
- ORP to TRSL Election Eligibility

| 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

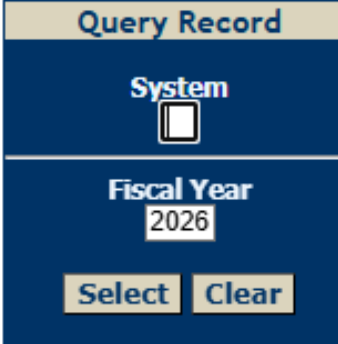


The image shows a screenshot of a web application interface titled "Query Record". It features a dark blue background with white text. At the top, the title "Query Record" is displayed in a light blue box. Below the title, there is a "System" label followed by a small white square checkbox. Underneath that is a "Month" label followed by a white dropdown menu with a downward-pointing arrow. At the bottom of the form, there are two buttons: "Select" and "Clear", both with a light blue background and dark blue text.

Reporting Not Enrolled

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

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

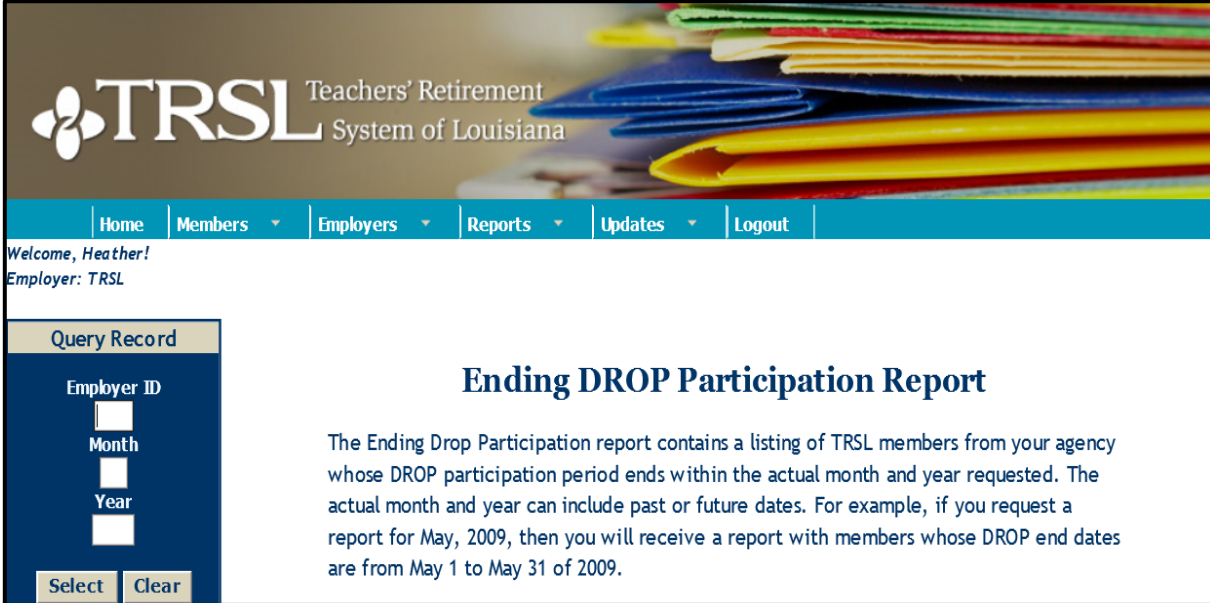


The image shows a screenshot of a web-based form titled "Query Record". The form has a dark blue background with white text. It contains two input fields: "System" with a dropdown arrow and "Fiscal Year" with the value "2026" entered. At the bottom, there are two buttons: "Select" and "Clear".

Ending DROP Participation

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

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

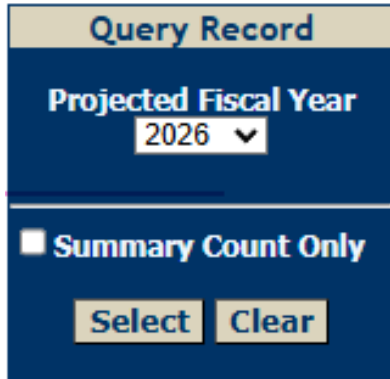


The screenshot displays the TRSL (Teachers' Retirement System of Louisiana) website interface. At the top, the TRSL logo and name are visible. Below the logo is a navigation menu with links for Home, Members, Employers, Reports, Updates, and Logout. A welcome message reads "Welcome, Heather! Employer: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

Members Eligible to Retire

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

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



The screenshot shows a web interface titled "Query Record". It features a dark blue header with the text "Query Record" in white. Below the header, there is a section labeled "Projected Fiscal Year" with a dropdown menu currently set to "2026". A horizontal line separates this section from the next, which contains a checkbox labeled "Summary Count Only". At the bottom of the interface, there are two buttons: "Select" and "Clear".

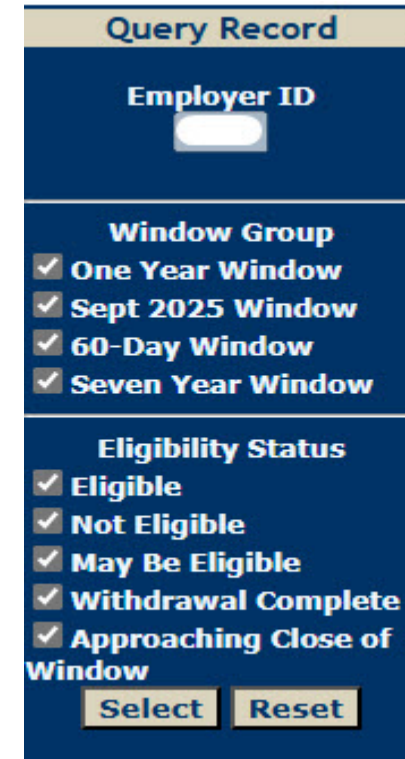
Members Eligible to Retire Report

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

ORP to TRSL Election Eligibility

Used to identify the ORP to TRSL Election eligibility status of ORP participants.

- 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)



The screenshot shows a web interface titled "Query Record" with a dark blue background. It features three main sections: "Employer ID" with a text input field, "Window Group" with four checked checkboxes for "One Year Window", "Sept 2025 Window", "60-Day Window", and "Seven Year Window", and "Eligibility Status" with five checked checkboxes for "Eligible", "Not Eligible", "May Be Eligible", "Withdrawal Complete", and "Approaching Close of Window". At the bottom, there are two buttons labeled "Select" and "Reset".

EMIS system codes

| <i>Status Information</i> | | | | |
|---------------------------|-----|--------|------|------------|
| 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) |

Form 1: Authorized Contacts

Grants EMIS access rights to designated employer personnel

Section 2 (Authorized signer):

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

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

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

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

TRSL Teachers' Retirement System of Louisiana **Authorized Contacts** (Form 1) — Multiple pages accepted: Page of

EO-1 rev. 01/22

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

Employer ID (###)

HOW TO SUBMIT: 8401 United Plaza Blvd, Ste 300
Baton Rouge LA 70809

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

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

Section 1 — Agency information

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

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

Name of designated personnel Email address (REQUIRED)
 Title Telephone number (include area code)

Authorized signer? YES NO Check desired access rights from the following (See back of form for descriptions):

Inquiry Enrollments Sick/annual leave update corrections
 Prior year certifications/corrections Terminations Agency Certification (Form 11B)
 Retiree insurance deduction File submission Salary report (only employers with no more than 100 employees)
 Home address update Contribution correction ORP salary report (only employers with no more than 100 employees)

NOTE: If "NO" is checked, Inquiry is the only access right allowed.

Authorized signer's signature (Sign only if "YES" box checked above) Date signed (mm/dd/yyyy)

Name of designated personnel Email address (REQUIRED)
 Title Telephone number (include area code)

Authorized signer? YES NO Check desired access rights from the following (See back of form for descriptions):

Inquiry Enrollments Sick/annual leave update corrections
 Prior year certifications/corrections Terminations Agency Certification (Form 11B)
 Retiree insurance deduction File submission Salary report (only employers with no more than 100 employees)
 Home address update Contribution correction ORP salary report (only employers with no more than 100 employees)

NOTE: If "NO" is checked, Inquiry is the only access right allowed.

Authorized signer's signature (Sign only if "YES" box checked above) Date signed (mm/dd/yyyy)

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

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

Section 3 — Agency certification

I certify that the above designated employee(s) is authorized to access and certify data maintained by the Teachers' Retirement System of Louisiana.
 Name of superintendent/head of agency/agency head designee (PLEASE PRINT)

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

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

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

EMIS access rights

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

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

EMIS access rights (cont'd)


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

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

Form 1EDC: Employer Directory Contacts

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

NOTE: Not all categories require an employer contact.



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

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

EO-1
rev. 07/21

OK to image

Employer ID (###)

HOW TO SUBMIT: MAIL IN

8401 United Plaza Blvd, Ste 300
Baton Rouge LA 70809

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

Section 1 — Employer information

Employer name Date (mm/dd/yyyy)

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

| Category | Name <i>(ONLY ONE per category)</i> | Position | Phone number <i>(include area code)</i> | Ext. # | Email |
|--|--|----------|--|--------|-------|
| Agency head | | | | | |
| Agency head designee | | | | | |
| Business manager | | | | | |
| Director of finance | | | | | |
| Director of personnel/ human resource mgr | | | | | |
| Director of food services | | | | | |
| President of school board | | | | | |

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

| | | | | | |
|--------------------------------|--|--|--|--|--|
| Contribution Reports | | | | | |
| Data Processing | | | | | |
| Optional Retirement Plan (ORP) | | | | | |
| Payroll | | | | | |
| Personnel | | | | | |
| Retirement | | | | | |

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.

Employer Contacts

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

Web Address:

| Code | Title | Name | Phone | Ext | E-Mail |
|------|--------------------------|------|-------|-----|--------|
| AH | EXECUTIVE DIRECTOR | | | 1 | |
| DP | ADMINISTRATIVE ASSISTANT | | | 1 | |
| FS | MANAGER | | | 1 | |
| PS | PRESIDENT | | | 1 | |
| AS | BUSINESS MANAGER | | | 1 | |

Description of Contact Codes

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

* Authorized to sign retirement forms

Update Permissions

Description of Update Codes

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

| Authorized User | INQ | ADR | ENR | TRM | CCR | PYC | SLU | INS | SAL | ORP | AGC | FSM |
|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| J | X | X | X | X | X | X | X | | | X | X | X |
| 6 | X | X | X | X | X | X | X | | | | X | X |
| 7 | X | X | X | X | X | X | X | | | X | X | X |

Tip: Review *Employer Contacts* screen often

Index 2.0: TRSL Membership

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



TRSL **EMPLOYER MANUAL** **INDEX 2.0**
INDEX 2.0: TRSL Membership *March 2022*

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

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

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

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

Employers should have the following responsibilities in mind when reporting TRSL members:

- 1. You are responsible for documenting your decision regarding a member's eligibility for membership. Your documentation will help protect you in the event a dispute arises about a decision you have made.
- 2. You are responsible for making the initial determination of an employee's eligibility for membership. The following pages explain the rules that currently apply. Please review these pages when making your eligibility determination.
- 3. You are responsible for regularly reviewing the determinations you have made. By doing so, you can ensure that you are reporting correctly.
- 4. You are responsible for regularly reviewing the determinations you have made. By doing so, you can ensure that you are reporting correctly.
- 5. All employers are responsible for reporting eligible members and retirees returning to work from the first day of hire.

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- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- Special conditions**
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Employment in a Job Not Covered by Social Security](#)
- [Linking to the Member Summary screen in EMIS](#)
- [EMIS instructions for](#)

REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 255\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

1 [www.TRSL.org](#) • 1-877-ASK-TRSL • [web.master@trsl.org](#) **2.0 - TRSL Membership**

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.

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

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

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.

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*

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*

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

Enrollment process

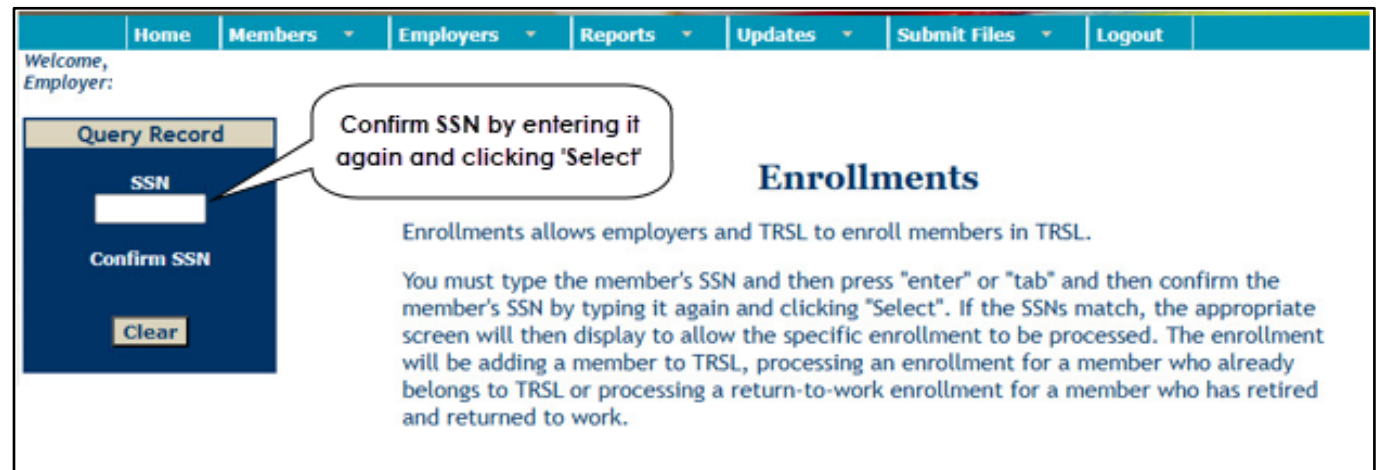
Online enrollments in EMIS

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



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

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. Complete all required fields and click 'Submit'.
2. NOTE: F visas are not eligible for membership with TRSL. J-1 visas are eligible as of 08/15/2009.
3. The street address should be on one line. *However, if the entire address won't fit on one line be contains an apartment, suite or building number, input the apartment, suite or building number Street Address line and the street address on the Address 2 line.*
4. Punctuation, such as a period, comma, or semi-colon, is not allowed.

| Enter Enrollment Information Below | |
|---|----------------------|
| System: | 4 ▼ |
| Employer ID: | <input type="text"/> |
| Employer Type: | Primary ▼ |
| <i>Primary - Employed on full-time or part-time basis. If part-time, member works everyday at partial pay.</i> | |
| <i>Secondary - Part-Time/Temporary employment. Member works full-time with another TRSL employer and will receive zero service credit.</i> | |
| First Name: | <input type="text"/> |
| Middle Initial: | <input type="text"/> |
| Last Name: | <input type="text"/> |
| Suffix: | <input type="text"/> |
| Date of Birth (mm/dd/yyyy): | <input type="text"/> |
| Enrollment Date (mm/dd/yyyy): | <input type="text"/> |
| Contract Months: | 9 ▼ |
| Type: | Full Time ▼ |
| Gender: | Male ▼ |
| Address: | <input type="text"/> |
| | <input type="text"/> |
| | <input type="text"/> |
| City: | <input type="text"/> |
| State: | LA ▼ |
| Zip: | <input type="text"/> |
| Work or Personal E-Mail Address (Mandatory): | <input type="text"/> |
| <input type="checkbox"/> I hereby certify that I have/the employing agency has verified this member's eligibility for employment through the Federal Form I-9/E-Verify process. | |

Submit

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

The screenshot shows the TRSL website interface. At the top, the logo for TRSL (Teachers' Retirement System of Louisiana) is displayed. Below the logo is a navigation menu with the following items: Home, Members (with a dropdown arrow), Employers (with a dropdown arrow), Reports (with a dropdown arrow), Updates (with a dropdown arrow), Submit Files (with a dropdown arrow), and Logout. Below the navigation menu, a personalized greeting reads "Welcome, Sharon! Employer:". On the left side, there is a "Query Record" section with a form containing an "SSN" label, a text input field with the value "10", and two buttons: "Select" (highlighted with a red box) and "Clear". On the right side, a message is displayed: "Enrollments ORP status exists.", where "Enrollments" is in bold blue text and "ORP status exists." is in red text on a yellow background.

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

| | |
|--|-------------------------|
| SSN: [REDACTED] | Address Date:08/02/2024 |
| Name:[REDACTED] | Address:[REDACTED] |
| Gender:Female | |
| Birth Date:[REDACTED] Age: 23 | |
| ORP First Eligible Date:4/4/2024 Inferred | |
| ORP to TRSL Election Eligibility:Seven Year Window, TRSL Eligible until 4/4/2031 | |
| ORP Carrier:TIAA | |
| Fiscal Year:2026 | |

Status Information

| Sys | Seq | Status | Code | Date | DROP Record |
|-----|-----|------------|------|------------|-------------|
| 6 | | ORP_MEMBER | (0) | 04/04/2024 | |

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)

Joining TRSL after ORP Participation

60-Day Window

Eligibility Flag examples:

Member Summary

SSN: [REDACTED] Address Date: 08/26/2025
Name: [REDACTED] Address: [REDACTED]
Gender: Female
Birth Date: [REDACTED] Age: 81

ORP First Eligible Date: 8/15/2006
ORP to TRSL Election Eligibility: **May be TRSL Eligible within 60 days from date of new employment**
ORP Carrier: Voya
Fiscal Year: 2026

Status Information

| Sys | Seq | Status | Code | Date | DROP Record |
|-----|-----|------------|------|------------|-------------|
| 6 | | ORP MEMBER | (0) | 08/15/2006 | |

Member Summary

SSN: [REDACTED] Address Date: 11/24/2009
Name: [REDACTED] Address: [REDACTED]
Gender: Female
Birth Date: [REDACTED] Age: 56

Folder Imaged Date: 04/30/2003
ORP First Eligible Date: 2/1/2003 Inferred
ORP to TRSL Election Eligibility: **TRSL 60 day election window closed**
ORP Carrier: TIAA
Fiscal Year: 2026

Status Information

| Sys | Seq | Status | Code | Date | DROP Record |
|-----|-----|------------|------|------------|-------------|
| 6 | | ORP MEMBER | (0) | 02/01/2003 | |

Form 2TR: Election to Join TRSL after ORP Participation

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

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

TRSL Election to Join TRSL after ORP Participation (Form 2TR) **EMPLOYER USE ONLY** 00-TR rev. 07/25

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

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

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

Name: Last, first, MI, suffix (jr., II, etc.) Social Security number (###-##-####) **REQUIRED**

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

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

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

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

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

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

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

TRSL Election to Join TRSL after ORP Participation (Form 2TR) Member's SSN 00-TR rev. 07/25

Section 2 — Employer information (to be completed by employer)

Name of employer TRSL agency number (###)

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

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

Employment status: Full-time Part-time

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

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

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

Is the participant a seasonal or temporary employee? Yes No

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

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

Section 3 — Agency Certification / Employee attestation (to be completed by employer) - Check the appropriate boxes below.

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

NO, employee has not yet signed Form 2FRB. State law requires that this employee receive and execute TRSL's *Forfeiture of Retirement Benefits - Attestation of Understanding* (Form 2FRB). La. R.S. 11:293 (The enrollment of this employee cannot be completed until Form 2FRB is properly executed in compliance with state law.)

I hereby certify that I have/the employing agency has verified this member's eligibility for employment through the Federal Form I-9/E-Verify process.

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

Name of authorized representative (print or type) Title

CONTENTS

- [Contributions & reporting](#)
- [Earnable compensation](#)
- [Monthly salary & contribution reports](#)
- [Special cases](#)
- [Leave without pay](#)
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- [Extended sick leave](#)
- [Sabbatical leave](#)
- [100% accrual](#)
- [Part-time employees](#)
- [Wages compensation](#)
- [Charter organizations](#)
- [Employer payments/accounts](#)

Contributions and reporting

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

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

- withhold employee and employer contributions on all TRSL-eligible earnable compensation
- prepare and submit accurate and timely contribution reports
- remit contributions promptly and review employer account activity to ensure accurate credits, payments, and adjustments for your agency's accounts
- identify and correct any previously reported contributions for current year and prior years requiring correction

Contributions

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

Contributions are calculated based on a member's gross earnable

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

- [Enrolled Not Reported](#)
- [Reporting Not Enrolled](#)
- [Salary/contribution corrections](#)
- [Contributions corrections](#)
- [Prior year salary corrections](#)
- [Rollover earnings](#)
- [Sheltered/unsheltered contributions](#)
- [Terminations](#)
- [Frequently asked questions](#)

Member contribution rates

TRSL member contribution rates are established by [LSA R.S. 11:62 \(11\)](#) for the three retirement plans administered by TRSL.

| Current member contribution rates | |
|-----------------------------------|----------------------|
| School Lunch Plan A | 9.1% (System Code 2) |
| School Lunch Plan B | 5.0% (System Code 3) |
| Regular Plan | 8.0% (System Code 4) |

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 | |
| 2026-27 | K-12 Regular Plan | 8.0% | 3.64% | 0.35% | 2.00% | 13.12% | 19.11% |
| | Plan A | 9.1% | | | | | |
| | Plan B | 5.0% | | | | | |
| | Postsecondary Ed Regular Plan | 8.0% | 3.39% | 0.35% | 2.00% | 13.12% | |
| 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% | | | | | |
| | Postsecondary Ed Regular Plan | 8.0% | 3.05% | 0.36% | 1.75% | 15.17% | |

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

Note: *FY 2026-27 employer rates subject to change if voters approve a constitutional amendment requiring a large one-time payment from three education trust funds to the UAL during the May 16, 2026 statewide election*

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
- Contribution reports and payments are due by the 15th of each month
- Report contributions in the fiscal year earned (July 1 through June 30)

Common Examples of Earnable Compensation

Earnable compensation includes, but is not limited to, the following:

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

Examples of Payments That Are Not Earnable Compensation

- Payment in lieu of unused sick or annual leave
- 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

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

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 |

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.

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.

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.*

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



| Query Record | | Employer Contribution Charges | | | | | |
|---------------------|------------------------|---|--|---|--|--|--------------|
| System 4 | | TRSL - REGULAR | | Employer: | | | |
| Fiscal Year 2026 | | Fiscal Year: 2026 | | Show Rejections | | | |
| Month | | Earnings | Sheltered | Unsheltered | Full-Time | Employer | |
| JUL | Error | Transmittal Rejections CCRs Posted | 664,902.16 0.00 -1,052.77 663,849.39 | 52,216.37 0.00 -84.22 52,132.15 | 975.66 0.00 0.00 975.66 | 664,902.16 0.00 10,740.89 675,643.05 | 139,076.45 |
| AUG | Error | Transmittal Rejections CCRs Posted | 1,043,338.95 20,984.10 -7,301.18 1,015,053.67 | 81,788.37 0.00 -2,262.83 79,525.54 | 1,678.73 1,678.73 1,678.73 1,678.73 | 1,043,338.95 20,984.10 448.01 1,022,802.86 | 212,653.74 |
| SEP | Error | Transmittal Rejections CCRs Posted | 1,037,954.38 0.00 0.00 1,037,954.38 | 81,357.62 0.00 0.00 81,357.62 | 1,678.73 0.00 0.00 1,678.73 | 1,037,954.38 0.00 12,951.13 1,050,905.51 | 217,451.44 |
| OCT | Error | Transmittal Rejections CCRs Posted | 1,033,492.29 0.00 0.00 1,033,492.29 | 81,015.53 0.00 0.00 81,015.53 | 1,663.84 0.00 0.00 1,663.84 | 1,033,492.29 0.00 5,210.25 1,038,702.54 | 216,516.63 |
| NOV | Error | Transmittal Rejections CCRs Posted | 1,217,655.91 0.00 0.00 1,217,655.91 | 95,387.01 0.00 0.00 95,387.01 | 2,025.45 0.00 0.00 2,025.45 | 1,217,655.91 0.00 5,210.25 1,222,866.16 | 255,098.91 |
| DEC | Error | Transmittal Rejections CCRs Posted | 1,543,411.54 0.00 0.00 1,543,411.54 | 120,937.94 0.00 0.00 120,937.94 | 2,534.97 0.00 0.00 2,534.97 | 1,543,411.54 0.00 5,210.25 1,548,621.79 | 323,344.72 |
| TOTAL | Report | Transmittal Rejections CCRs Posted | 6,540,755.23 20,984.10 -8,353.95 6,511,417.18 | 512,702.84 0.00 -2,347.05 510,355.79 | 10,557.38 1,678.73 1,678.73 10,557.38 | 6,540,755.23 20,984.10 39,770.78 6,559,541.91 | 1,364,141.89 |

Retrieving the Contribution Exception Report

Default SSN Sort

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

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

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

Retrieving the Contribution Exception Report

Customized Report

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

| Month | | Earnings | Sheltered | Unsheltered | Full-Time |
|------------------|--------------------|--------------|-----------|-------------|--------------|
| JUL Error | <i>Transmittal</i> | 664,902.16 | 52,216.37 | 975.66 | 664,902.16 |
| | <i>Rejections</i> | 0.00 | 0.00 | 0.00 | 0.00 |
| | <i>CCRs</i> | -1,052.77 | -84.22 | 0.00 | 10,740.89 |
| | <i>Posted</i> | 663,849.39 | 52,132.15 | 975.66 | 675,643.05 |
| AUG Error | <i>Transmittal</i> | 1,043,338.95 | 81,788.37 | 1,678.73 | 1,043,338.95 |
| | <i>Rejections</i> | 20,984.10 | 0.00 | 1,678.73 | 20,984.10 |
| | <i>CCRs</i> | -7,301.18 | -2,262.83 | 1,678.73 | 448.01 |
| | <i>Posted</i> | 1,015,053.67 | 79,525.54 | 1,678.73 | 1,022,802.86 |
| SEP Error | <i>Transmittal</i> | 1,037,954.38 | 81,357.62 | 1,678.73 | 1,037,954.38 |
| | <i>Rejections</i> | 0.00 | 0.00 | 0.00 | 0.00 |
| | <i>CCRs</i> | 0.00 | 0.00 | 0.00 | 12,951.13 |
| | <i>Posted</i> | 1,037,954.38 | 81,357.62 | 1,678.73 | 1,050,905.51 |

Recommend Report

Type: Complete Report

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

| Sort Selection |
|------------------------|
| Social Security Number |
| Alphabetically |
| Exception Message |

Contribution Exception Report

Layout:

- Sort & filter info
- Number of exception records

Leading zeros in SSNs will not appear

| Date: 01/23/2026 | | Teachers' Retirement System of Louisiana - Regular Plan | | | | | | | Page 7 of 7 | |
|-----------------------------------|------------|---|-------------|------------------|--------------|-----------------|----------|--------------------|----------------------------|--|
| Time: 9:35:29AM | | Contribution Exception Report | | | | | | | By: Kellyr | |
| Sorted By: Social Security Number | | For Fiscal Year 2025-2026 | | | | | | | Exceptions Found: 53 | |
| Filtered By: No Filter | | Employer: | | | | | | | | |
| Start Date | Term Date | Status | Status Date | Reporting Period | Contrib Type | Actual Earnings | Contribs | Full-Time Earnings | Exception Message | |
| 09/25/2023 | 07/31/2024 | INACTIVE ^N | 07/31/2024 | 10/2025 | Sheltered | 1,708.33 | 216.67 | 1,708.33 | Reported not enrolled. | |
| | | | | 11/2025 | Sheltered | 1,708.33 | 136.67 | 1,708.33 | Contribution unreasonable. | |
| | | | | 12/2025 | Sheltered | 1,708.33 | 136.67 | 1,708.33 | Reported not enrolled. | |
| 10/13/2025 | | ACTIVE ^D | 10/13/2025 | 10/2025 | Sheltered | 2,436.95 | 120.46 | 2,436.95 | Contribution unreasonable. | |
| 09/02/2025 | | ACTIVE ^T | 09/02/2025 | 09/2025 | Sheltered | 1,856.05 | 104.06 | 1,856.05 | Contribution unreasonable. | |
| 10/28/2025 | | ACTIVE ^M | 10/28/2025 | 11/2025 | Sheltered | 2,250.15 | 114.01 | 2,250.15 | Contribution unreasonable. | |
| Unknown Name | | | | 08/2025 | Sheltered | 4,150.00 | 332.00 | 4,150.00 | Reported not enrolled. | |
| | | | | 09/2025 | Sheltered | 4,150.00 | 332.00 | 4,150.00 | Reported not enrolled. | |
| | | | | 10/2025 | Sheltered | 6,150.00 | 492.00 | 6,150.00 | Reported not enrolled. | |
| | | | | 11/2025 | Sheltered | 4,150.00 | 332.00 | 4,150.00 | Reported not enrolled. | |
| | | | | 12/2025 | Sheltered | 4,150.00 | 332.00 | 4,150.00 | Reported not enrolled. | |

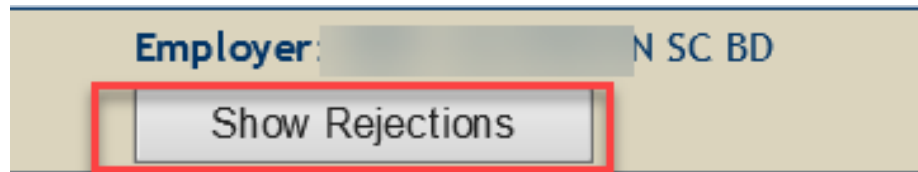
Tip: Exception records will delete from report upon each online correction/update

Retrieving salary rejections

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



Employer Contribution Charges

TRSL - REGULAR Employer:

Fiscal Year: 2026 **Show Rejections**

| Month | | Earnings | Sheltered | Unsheltered | Full-Time | Employer |
|-------|--------------|--------------------|--------------|-------------|-----------|--------------|
| JUL | Error | <i>Transmittal</i> | 1,344,702.84 | 105,472.32 | 1,297.77 | 1,345,836.13 |
| | | <i>Rejections</i> | 0.00 | 0.00 | 0.00 | 0.00 |
| | | <i>CCRs</i> | -18,195.01 | -649.47 | 0.00 | -11,727.52 |
| | | <i>Posted</i> | 1,326,507.83 | 104,822.85 | 1,297.77 | 277,903.39 |
| | | | | | | 1,334,108.61 |

Salary Rejections

| Month/Year | SSN | Actual Earnings | Sheltered Contributions | Unsheltered Contributions | FullTime Earnings | Error Message |
|------------|---------------|-----------------|-------------------------|---------------------------|-------------------|--------------------------------|
| 07/2025 | | 4,852.69 | 388.22 | 0.00 | 4,916.01 | PENDING RET/DROP/OPT5/DROP MBR |
| | TOTAL: | 4,852.69 | 388.22 | 0.00 | 4,916.01 | |
| 08/2025 | | 5,576.75 | 446.14 | 0.00 | 6,232.82 | PENDING RET/DROP/OPT5/DROP MBR |
| | TOTAL: | 5,576.75 | 446.14 | 0.00 | 6,232.82 | |
| 09/2025 | | 4,570.86 | 365.67 | 0.00 | 6,332.66 | PENDING RET/DROP/OPT5/DROP MBR |
| 09/2025 | | -901.92 | -72.15 | 0.00 | -864.34 | NEG MONEY AMOUNT DISALLOWED |
| | TOTAL: | 3,668.94 | 293.52 | 0.00 | 5,468.32 | |
| 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 | |

Salary rejections

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

Salary Rejections

| Month/Year | SSN | Actual Earnings | Sheltered Contributions | Unsheltered Contributions | FullTime Earnings | Error Message |
|------------|---------------|-----------------|-------------------------|---------------------------|-------------------|--------------------------------|
| 07/2025 | | 4,852.69 | 388.22 | 0.00 | 4,916.01 | PENDING RET/DROP/OPT5/DROP MBR |
| | TOTAL: | 4,852.69 | 388.22 | 0.00 | 4,916.01 | |
| 08/2025 | | 5,576.75 | 446.14 | 0.00 | 6,232.82 | PENDING RET/DROP/OPT5/DROP MBR |
| | TOTAL: | 5,576.75 | 446.14 | 0.00 | 6,232.82 | |
| 09/2025 | | 4,570.86 | 365.67 | 0.00 | 6,332.66 | PENDING RET/DROP/OPT5/DROP MBR |
| 09/2025 | | -901.92 | -72.15 | 0.00 | -864.34 | NEG MONEY AMOUNT DISALLOWED |
| | TOTAL: | 3,668.94 | 293.52 | 0.00 | 5,468.32 | |
| 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 | |

Salary rejections with \$0 earnings/contributions

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

Salary Rejections

| Month/Year | SSN | Actual Earnings | Sheltered Contributions | Unsheltered Contributions | FullTime Earnings | Error Message |
|------------|---------------|-----------------|-------------------------|---------------------------|-------------------|--------------------------------|
| 07/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PENDING RET/DROP/OPT5/DROP MBR |
| 07/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PENDING RET/DROP/OPT5/DROP MBR |
| 07/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | SHELT CONTR INVALID AFT RETIRE |
| 07/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | SHELT CONTR INVALID AFT RETIRE |
| 07/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PENDING RET/DROP/OPT5/DROP MBR |
| | TOTAL: | 0.00 | 0.00 | 0.00 | 0.00 | |
| 08/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PERSON IN ESTIMATED STATUS |
| 08/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PERSON IN ESTIMATED STATUS |
| 08/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PERSON IN ESTIMATED STATUS |
| 08/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PERSON IN ESTIMATED STATUS |
| 08/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PERSON IN ESTIMATED STATUS |
| 08/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PERSON IN ESTIMATED STATUS |
| 08/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PERSON IN ESTIMATED STATUS |
| 08/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PERSON IN ESTIMATED STATUS |
| 08/2025 | | 0.00 | 0.00 | 0.00 | 0.00 | PERSON IN ESTIMATED STATUS |

Clearing exceptions & rejections

Online updates in EMIS

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

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

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

Contribution Corrections (CCR)

Corrects salary reporting in the current fiscal year

- Add, edit, or delete monthly salary postings reported

Contribution Correction

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

Instructions for using Contribution Correction:

1. Click 'Edit' or 'Add' in the first column to open the line for editing.
2. Enter the actual earnings and full-time earnings and click 'Replace' if replacing data that has been posted for the month. If only actual earnings OR full-time earnings is changing, enter the same amount for the field not changing and enter the new amount for the field that is changing.
3. Enter the actual earnings and full-time earnings and click 'Add' or 'Add Zeros' if adding a posting for the month. Adding zeroes can only be done for July, August and June in which 0.00 should be entered for the actual earnings and full-time earnings. Full-time earnings are required for the rest of the months.
4. Click 'Delete' or 'Delete Zeros' to delete the posting for the month.
5. Click 'Cancel' to undo changes entered or to return to the initial display.
6. Enter actual earnings and full-time earnings with the decimal. For example, to enter \$10 key in 10.00.
7. Contribution Type "30" is for sheltered contributions and Contribution Type "10" is for unsheltered contributions.

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

Monthly Correction Journal Screen

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

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

Monthly Correction Journal
For 10/ Year

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

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

Terminations

Enter a termination date for employee who:

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

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

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

Terminations

SSN: _____ Employer: _____
Name: _____

Procedures for using Terminations:

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

| | System | Employment Date | Termination |
|----------------------|--------|-----------------|-------------|
| Edit | 4 | 12/17/2001 | |

Updates ▾ **Submit Files**

- Agency Certification (Form 11B)
- Annual Leave Update
- Contribution Correction
- Enrollments
- Sick Leave Days Paid Update
- Sick Leave Add and/or Update
- Terminations**

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The information presented in this index describes the following:

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

Related terms and definitions

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

- **Actual earnings:** All earnings paid to a member meeting the definition of earnable compensation in accordance with [LSA R.S. 11:701\(10\)](#). (See "Earnable compensation" section of [Index 4.0](#) for more information and instructions.)
- **Full-time earnings:** The compensation that would be payable if the employee worked full-time for the entire reporting period plus any other earnings. For service credit purposes, the full-time earnings amount includes the earnings the member would have earned if they worked full-time for the entire year as a full-time employee. TRSL does not include part-time earnings.
- **Part-time for the purpose of earning service credit for eligibility purposes:** Employees are considered part-time for the purpose of earning service credit for eligibility purposes if they are not scheduled to work a full normal work week (100 percent effort) in a full normal day (100 percent effort). This definition of part-time service credit should not be confused with the definition of a part-time employee found in the TRSL handbook.

Index 6.0: Service Credit Certifications/Corrections

Provides instructions for identifying and correcting records requiring service credit certification

[Service credit certifications/corrections](#)
[QY certification procedures](#)
[Full-time only corrections](#)
[Common errors to avoid](#)
[Actuarial cost for full-time only corrections](#)
[How to read account history](#)

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

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

Terms/definitions

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

Terms/definitions (cont'd)

Service credit formula:

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

Percent (%) effort formula:

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

Retrieving Questionable Years Report

| | | |
|---|----------------|-------------|
| Reports | Updates | Logo |
| Active/Active DROP Member Service | | |
| Agencies Without Charges | | |
| Annual Leave | | |
| Checklist Status | | |
| Contribution Exception | | |
| Employer Payments | | |
| Employer Delinquent Contributions | | |
| Employer Statements | | |
| Enrolled Not Reported | | |
| Ending DROP 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 | |
| Report Selection | |
| <input type="radio"/> retirement actions pending | |
| <input type="radio"/> all outstanding questionable years | |
| <input type="radio"/> fiscal years less than/equal to 3 years old | |
| <input type="radio"/> fiscal years greater than 3 years old | |
| <input type="radio"/> by fiscal year | |
| Sort Selection | |
| SSN | ▼ |
| SSN | |
| fiscal year | |
| Members | member status |
| Member Summary | reason code |
| Account History | |
| Member Notations | |
| Monthly Salary/Contributions | |
| Annual Salary History | |

Questionable Years Report

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

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

Questionable Years Report

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

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

This report contains all outstanding questionable years sorted by SSN.

Current Count 1,131 as of 01/23/2026
Original Count 39,649

Employer:
97% Complete

Description of Reason

- 1 Annual salary is more than 5% decrease from previous year
- 2 1st year of employment for an employer / 1st year of employment after DROP
- 3 Changed employer / Terminated during the fiscal year
Please update/verify enrollment and/or termination date(s)
- 4 Partial year of service credit not previously certified
- 5 (P/T) Possible part-time employment (may receive additional eligibility credit)

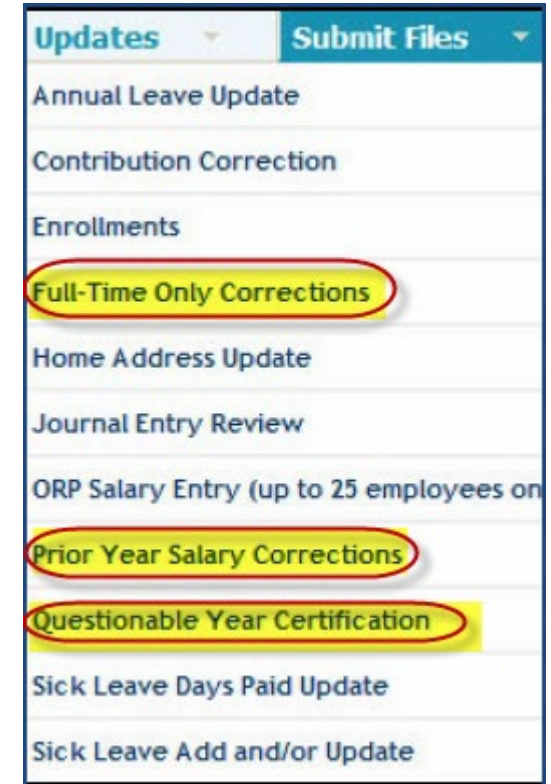
Note: Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actuarial cost in accordance with Louisiana Revised Statute 11.888 C.

| Name | Sys | SSN | Fiscal Year | Status | Date of Employment | Date of Termination | Actual Earnings | Full-Time Earnings | Service Credit | Reason for Questioning Year |
|------|-----|-----|-------------|--------|--------------------|---------------------|-----------------|--------------------|----------------|-----------------------------|
| DII | 4 | | 2025 | ACTIVE | 08/23/2024 | | 21,280.12 | 24,071.60 | 0.82 | 2,4 |
| GL | 4 | | 2025 | ACTIVE | 08/30/2014 | | 43,613.56 | 58,511.72 | 0.75 | 4 |
| JA | 4 | | 2025 | ACTIVE | 08/16/2011 | | 67,024.88 | 67,024.88 | 1.00 | 1 |
| CF | 4 | | 2025 | ACTIVE | 08/07/2023 | 08/01/2024 | 1,611.00 | 1,611.00 | 0.01 | 3,4 |
| JA | 4 | | 2025 | ACTIVE | 09/14/2022 | | 17,941.13 | 19,341.66 | 0.93 | 4 |
| BF | 4 | | 2025 | ACTIVE | 08/02/2019 | | 21,686.75 | 22,847.75 | 0.95 | 4 |

How to certify questionable years

Three online processes:

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



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

Full-Time Only Corrections

Updates service credit

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

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

Full-Time Only Corrections

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

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

Instructions for using Full-Time Only Corrections:

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

Full-Time Earnings:

Reason:

Comment:

EXAMPLE: Full-Time Only Correction

Record appears on the Questionable Years (QY) report

EXAMPLE: New hire as of 10/01/2020

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

Questionable year reason codes

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

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

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

EXAMPLE: Full-Time Only Correction

Full-Time Only Corrections

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

Instructions for using Full-Time Only Corrections:

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

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

Full-Time Earnings:

Reason:

Comment:

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

COMMON ERRORS: Full-time earnings

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

COMMON ERRORS: Part-time employment certification

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

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

Actuarial Cost for Full-Time Only Corrections

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

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

The three-year timeline for certifying/correcting questionable years is calculated as follows:

| | |
|-------------------------|----------------------------------|
| Current Fiscal Year: | FY 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 |

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

Questionable Year Certification

| | |
|----------------------------|-------------------------------------|
| SSN: <input type="text"/> | Employer: <input type="text"/> \ BD |
| Name: <input type="text"/> | Fiscal Year: 2016 |
| System: 4 | |

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

Instructions for using Questionable Year Certification:

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

Reason:

Comment:

Certify

EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

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

Questionable year reason codes

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

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

EXAMPLE: Questionable Year Certification

Questionable Year Certification

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

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

Instructions for using Questionable Year Certification:

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

Reason:

Comment:

Use Reason drop-down field when possible

Certify

Prior Year Salary Corrections

Updates service credit

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

Prior Year Salary Corrections

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

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

Instructions for using Prior Year Salary Corrections:

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

Sheltered: Delete Posting

Add Unsheltered:

Actual Earnings 14678.92

Full-Time Earnings 42750

Instructions for using 100% Switch:

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

100% Switch

Salary Correction Comment

Instructions for using Salary Comment:

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

Reason:

Comment: Nov sales tax not reported

Salary Correction Full-Time

Instructions for using Full-Time Comment:

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

Reason:

Comment: Worked 9/21/2016-1/2/2017; 9 Mon EE x

Submit

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 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 |



CONTENTS

- Sick leave
- Certification
- Sick leave update
- Direct deposit
- File transfer (FTP)
- Summer percent change
- Reporting
- Member sick leave
- Member accrual
- Sick leave available
- Reports
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- Sick leave

CONTENTS

- Service/ILSB retirement
- Deferred Retirement Option Plan (DROP)
- Entering DROP (DROP In)
- Exiting DROP (DROP Out)
- Employer request letters
- RTW coverage
- Agency Cert. (Form 11B)

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

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

Service/ILSB Retirement

Whenever a TRSL-covered employee who is eligible to retire or enter DROP for Service Retirement, Initial Lump Sum Benefit (ILSB), or DROP must submit a completed *Application for Service Retirement, ILSB, or DROP* (Form 11) or apply online through Member Access no earlier than six months before the date of retirement. Both the member and employer should be certain that the member is eligible for retirement before the member submits an application for retirement or enters DROP. Details on retirement eligibility, member application, and member documentation requirements are discussed in our *TRSL Member Handbook: A Guide to the Retirement Process*. For more information on the ILSB retirement process, please refer to the *TRSL Handbook: A Guide to the ILSB Retirement Process*. For more information on the DROP process, please refer to the *TRSL Handbook: A Guide to the Deferred Retirement Option Plan*.

Details on retirement eligibility, member application, and member documentation requirements are discussed in our *TRSL Member Handbook: A Guide to the Retirement Process*. For more information on the ILSB retirement process, please refer to the *TRSL Handbook: A Guide to the ILSB Retirement Process*. For more information on the DROP process, please refer to the *TRSL Handbook: A Guide to the Deferred Retirement Option Plan*.

Deferred Retirement Option Plan (DROP)

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

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

Entering DROP (DROP In)

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

Provides information related to the retirement process

Frequently asked questions

RELATED FORMS

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

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)

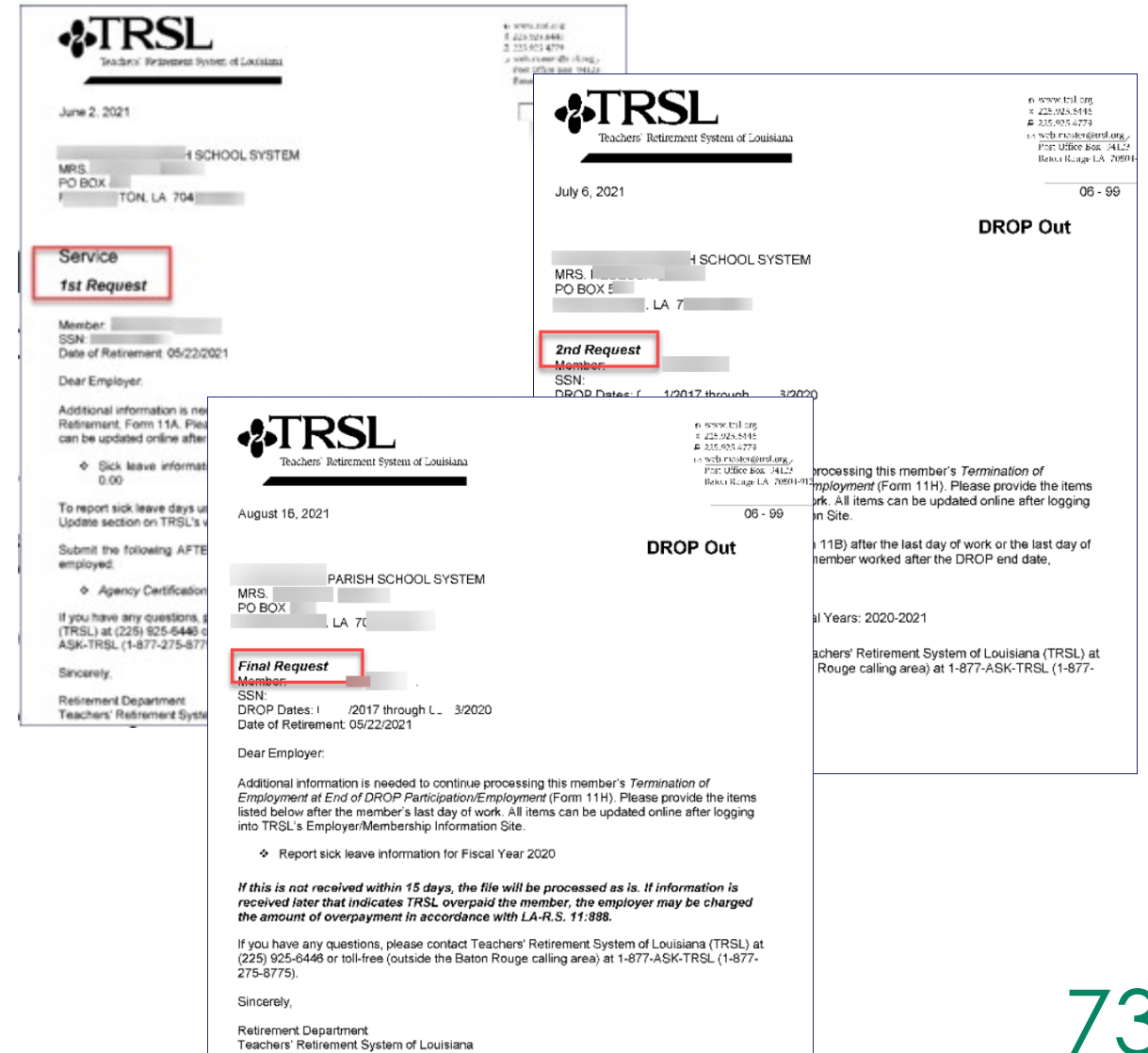
| Updates | Submit Files | Log |
|---|--------------|-----|
| Agency Certification (Form 11B) | | |
| Annual Leave Update | | |
| Contribution Correction | | |
| Enrollments | | |
| Full-Time Only Corrections | | |
| Furlough Certification and Update | | |
| Home Address Update | | |
| ORP Salary Entry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

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

Request letters

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

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



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.

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*

Updates

Agency Certification (Form 11B)

Annual Leave Update

Contribution Correction

Agency Certification (Form 11B)

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

Member Information

Member name Social Security number

Employer

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

Date of termination - See Instructions

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

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

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

Comment

Electronic Signature

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

Submit

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

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

| Retiring After DROP | |
|---|---|
| Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation. | Fiscal year <input type="text"/> |
| Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. | Actual earnings \$ <input type="text"/> |
| Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort. | Full-time earnings \$ <input type="text"/> |

Agency Certification (Form 11B)

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

| | |
|--|--|
| Member Information | |
| Member name | Social Security number |
| Employer | |
| Current Year Information (July 1 - June 30) - Complete for all retirements, DROP and deaths | |
| Date of termination - See Instructions | Enter date in mm/dd/yyyy format. <input type="text"/> |
| Full-time earnings the member would have earned working the full year at 100% effort plus any additional pay received. Refer to the Employer Procedures Manual, Index 4.1, for more information. Do not include rollover earnings in the full-time earnings. | Full-time earnings \$ <input type="text"/> |
| Rollover earnings earned in June (prior year), paid in July - amount of salary that is earned in June that would normally be paid in July. | Rollover earnings \$ <input type="text"/> |
| Percent of effort (if part-time) - percent of time part-time member works. For example, the member works 4 hours out of an 8-hour day, 5 days a week, the percent effort would be 50%. | Percent effort <input type="text"/> % |
| Comment <input type="text"/> | |
| Retiring After DROP | |
| Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation. | Fiscal year <input type="text"/> |
| Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. | Actual earnings \$ <input type="text"/> |
| Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort. | Full-time earnings \$ <input type="text"/> |

Termination date vs. retirement date

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

TERMINATION DATE

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

RETIREMENT DATE

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

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

TRSL
Teachers' Retirement System of Louisiana

www.trsl.org
225.925.6446
Post Office Box 94123
Baton Rouge, LA 70804-9123

May 04, 2015

70 - CL

Service

10% CAP EXEMPTION FORM

Dear Employer:

Please complete form below regarding salary increases exempt from 10% cap and return to TRSL. **If this form is not received within 30 days of the date of this letter, we will assume there are no exemptions that apply and we will finalize the member's benefit accordingly.** If you have any questions, please call our Member Information Center (MIC) at (225) 925-6446 or toll-free at 1-877-ASK-TRSL (1-877-275-8775).

Examples of increases NOT EXEMPT: merit increase, promotion, step increase, stipends, sabbatical savings, extra comp, local increase only given to a specific group

Examples of increases EXEMPT:

- State legislative, Minimum Foundation Program (MFP) or R.S. 17:421.6 increases (exempt even if only given to a specific group)
- Local parish-wide increases (ALL employees of every group were given an increase - does not have to be the same amount) ex: sales tax, 13th check

Member: _____ SSN: _____

Comment: _____

*****Please complete only if the increase meets the requirements to be exempt.*****

State Legislative/MFP/ R.S. 17:421.6 Increase for School Boards:

| | |
|-------------------|----------|
| Fiscal Year _____ | \$ _____ |
| Fiscal Year _____ | \$ _____ |
| Fiscal Year _____ | \$ _____ |
| Fiscal Year _____ | \$ _____ |
| Fiscal Year _____ | \$ _____ |

State Legislative Increase for UNIVERSITIES:

| | |
|---------------------|----------|
| Act 17 of 1996/1997 | \$ _____ |
| Act 10 of 1999/2000 | \$ _____ |
| Act 12 of 2001/2002 | \$ _____ |
| Act 17 of 2006/2007 | \$ _____ |
| Act 18 of 2007/2008 | \$ _____ |

Local Parish-wide Increase Given to Everyone (for School Boards): (all certified & non-certified employees, teachers, administrators, & support workers received an increase – does not have to be the same amount):

| | |
|-------------------|----------|
| Fiscal Year _____ | \$ _____ |
| Fiscal Year _____ | \$ _____ |
| Fiscal Year _____ | \$ _____ |

Employers are responsible for the information being certified and will be held accountable if incorrect information results in an overpayment for the member, per La R.S. 11:888.

(Authorized Signature) _____ (Title) _____ (Date)


Automated Toll-Free: 1.877.ASK.TRSL | TDD: 225.925.3653 | Fax: 225.925.6396 – Retirement
Teachers' Retirement System of Louisiana is an equal opportunity employer and complies with Americans with Disabilities Act.

RTW Supplement

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

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

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

| | | | |
|--|-------------------------------|---|-------------------------------------|
|  Application for Return-to-Work (RTW) Supplement (Form 11RTW) | 06-11RTW rev. 12/22 | | |
| | HOW TO SUBMIT: | DROP OFF or MAIL IN 8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809 | EMAIL web.master@trsl.org |
| TRSL USE ONLY | | | |
| Date received | | Employer number | |
| Approved by: | | | |

Print in blue or black ink or type all entries except signatures. Complete Sections 1-5 of this form. If you are continuing employment after returning to work, you do not need to complete this form until you are ready to terminate employment. Your application may be canceled prior to receiving your first RTW Supplemental Benefit. Contact TRSL immediately if you intend to cancel your application.

Section 1 - Member information

| | |
|--|--|
| Name: Last, first, MI, suffix (jr, II, etc.) | Social Security number (###-##-####) |
| Address: Street / PO box | City, state, zip |
| Daytime telephone (include area code) | Email address |
| Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Re-married <input type="checkbox"/> Legally separated <input type="checkbox"/> Widowed | Has your marital status changed since returning to work? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Name of current or last employer | Job title |

Section 2 - Employment termination

Last day of work (mm/dd/yyyy) _____ Your supplemental benefit will be effective 90 days after this date.

Section 3 - Direct deposit

DIRECT DEPOSIT (If TRSL doesn't receive a new Form 15D before your benefit resumes, your previous bank information will be used.)
 Use Form 15D already on file with TRSL I will submit a NEW Form 15D

Section 4 - Federal tax information

TAX WITHHOLDING (If TRSL doesn't receive a new Form W-4P before your benefit resumes, the most recent tax withholding on file with TRSL will be used. If you would like to update your withholding, please complete a new Form W-4P which is available at www.trsl.org, and submit it to us.)
 Use Form W-4P already on file with TRSL I will submit a NEW Form W-4P

Section 5 - Member signature

I hereby make application for retirement in accordance with Louisiana laws. I have carefully read the instructions and made the appropriate date of termination designation in Section 2. I understand that I should receive an acknowledgment letter by mail approximately two weeks after the date TRSL receives my application. If I do not receive an acknowledgment letter, I will contact TRSL.

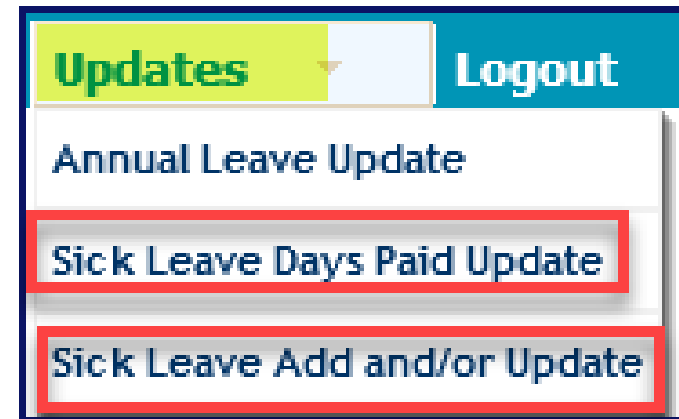
| | |
|---|--------------------------|
| Member's signature (DO NOT PRINT OR TYPE) | Date signed (mm/dd/yyyy) |
| ▶ | |

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

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

Employer sick leave certification

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

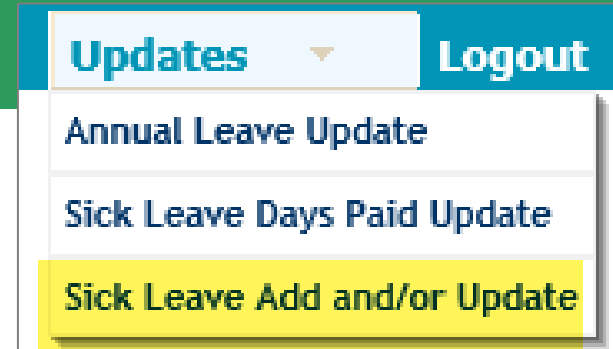


Must have access rights designated on Authorized Contacts (Form 1)

Sick leave days used

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

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



Sick Leave Add and/or Update

| | |
|-------------|-----------------|
| SSN: _____ | System: 4 |
| Name: _____ | Employer: _____ |

Procedures for using Sick Leave Add and/or Update:

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

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

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

Sick leave days used during DROP participation

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

To enter sick leave days used during DROP:

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

Query Record

System
4

SSN
[]

Use Employment History
- OR -
Enter employment dates

Use Employment History
- OR -
Enter employment dates

Beginning Date
(mm/dd/yyyy)
[]

Ending Date
(mm/dd/yyyy)
[]

-- Optional --
Select months of contract
for adding records
[]

Display Records
 All
 Adds only
 Updates only

Select Clear

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) | | | |

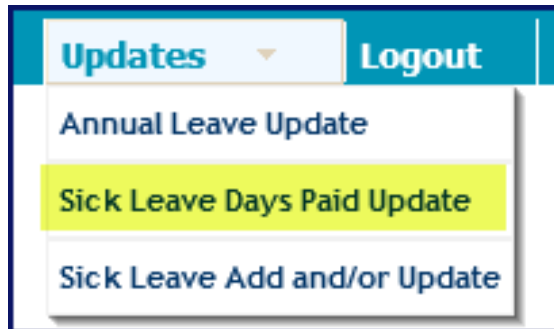


Tip: Check Sick Leave Summary Report for sick leave records rejected from the uploaded sick leave data file.

Sick leave days paid at retirement

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

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



Sick Leave Days Paid Update

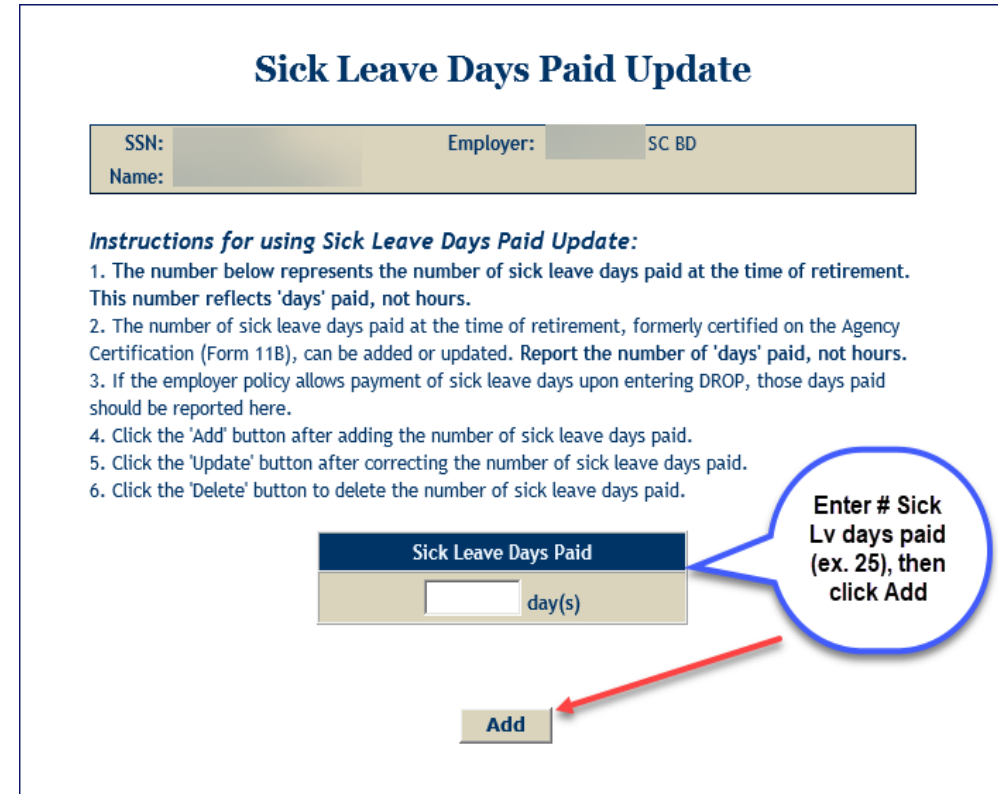
SSN: Employer: SC BD
Name:

Instructions for using Sick Leave Days Paid Update:

1. The number below represents the number of sick leave days paid at the time of retirement. This number reflects 'days' paid, not hours.
2. The number of sick leave days paid at the time of retirement, formerly certified on the Agency Certification (Form 118), can be added or updated. Report the number of 'days' paid, not hours.
3. If the employer policy allows payment of sick leave days upon entering DROP, those days paid should be reported here.
4. Click the 'Add' button after adding the number of sick leave days paid.
5. Click the 'Update' button after correcting the number of sick leave days paid.
6. Click the 'Delete' button to delete the number of sick leave days paid.

Sick Leave Days Paid day(s)

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



EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

| Example | | Sick Leave | | | | | | | |
|----------------------|-------------|--------------------|--------------|--|-----------------|------------------|--------------------|-----------------------|--|
| SSN: | | | Name:. | | | | | | |
| Fiscal Year | Employer ID | Months of Contract | Days Used | Eligibility | Last Updated By | Transaction Date | Summer Days Worked | Summer Percent Effort | |
| 2019 | | 12 | 0.00 | | | 01/13/2026 | | | |
| 2020 | | 12 | 0.00 | | | 01/13/2026 | | | |
| 2021 | | 12 | 0.00 | | | 01/13/2026 | | | |
| 2022 | | 12 | 0.00 | | | 01/13/2026 | | | |
| 2023 | | 12 | 0.00 | | | 01/13/2026 | | | |
| 2024 | | 12 | 23.36 | | EMPLOYER-FILE | 06/11/2025 | | | |
| 2025 | | 12 | 1.00 | | | 01/13/2026 | | | |
| | | Total: | 74.86 | <i>days used and ss worked 07/01/1990 and forward.</i> | | | | 10.00 | |
| Sick Leave Days Paid | | | | | | | | | |
| Days Paid | Employer ID | Last Updated By | | | | Transaction Date | | | |
| 25.00 | | | | | | 10/26/2015 | | | |

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

CONTENTS

- [Enrollments](#)
- [Monthly salary reporting](#)
- [Terminations](#)
- [\(RET\) Annual salary file](#)
- [RTW reference materials](#)

RESOURCES

- [Step by Step: Declaring a Critical Shortage](#)
- [Retiree Return to Work Critical Shortage Certification](#)
- [Return to Work of TRSL Retirees \(Form 15ELEC\)](#)

The employment of a TRSL retiree into a TRSL-covered position is the decision of each employing agency. If you decide to proceed with hiring a retiree, La. R.S. 11:710, La. R.S. 11:710.1, and La. R.S. 11:710.2 govern the reemployment of TRSL retirees with respect to the impact on the retiree's benefit and whether retirement contributions will be paid.

Indices 15.1, 15.2, and 15.3 will provide additional information specific to each RTW group, including guidance regarding the enrollment of retirees.

| 2010 RTW Group | Index 15.1 |
|--|--|
| Retirees meeting the criteria listed at right are in the 2010 RTW Group. (La. R.S. 11:710) | <ul style="list-style-type: none">Retirees who retired before July 1, 2020, and have not made an irrevocable election to join the 2020 RTW Group |
| 2020 RTW Group | Index 15.2 |
| Retirees meeting either of the criteria listed at right are in the 2020 RTW Group. (La. R.S. 11:710.1) | <ul style="list-style-type: none">Retirees who retired on or after July 1, 2020Retirees who met criteria for the 2010 RTW Group, but who made an irrevocable election to transfer to the 2020 RTW Group |
| Retirees who are in a critical shortage exists, are eligible for the 2022 RTW Group. (La. R.S. 11:710.2) | <ul style="list-style-type: none">At least age 62 |

**Enrollments**

The return-to-work (RTW) laws require employers to notify TRSL of all retirees returning to work in TRSL-covered positions within 30 days of such reemployment.

If an employer fails to enroll a reemployed retiree within 30 days of reemployment, and a retiree receives benefits which would have been suspended had the enrollment occurred timely, the return-to-work law provides that the employer shall be liable to TRSL for repayment of such benefits.

Index 15+: Retirees Returning to Work

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

Louisiana Return-to-Work (RTW) Laws

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

| | |
|---|---|
| <p><u>La. R.S. 11:710</u> 2010 RTW Group</p> | <p>Retired before July 1, 2020</p> <p>Standard transfer option: can elect to move into the “new” group. This is an irrevocable election; retiree is permanently forfeiting their eligibility to “old” categories</p> |
| <p><u>La. R.S. 11:710.1</u> 2020 RTW Group</p> | <p>Retired on/after July 1, 2020 + those who elect to transfer from 2010 to 2020 group</p> <p>Special transfer option: individuals who retired before July 1, 2020, may have been placed into this group based on previous eligibility criteria (first date of reemployment) These individuals may elect to move into the “old” group</p> |
| <p><u>La. R.S. 11:710.2</u> 2022 RTW Group</p> | <p>Postsecondary education critical shortage (adjunct professor in a nursing program where a critical shortage exists)</p> |

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

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

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.

2010 vs. 2020: What's Different?

2010 RTW Law

- Position driven
- Grandfathered group with core subject **and special leave provisions**
- Earnings limit: 25% of annual TRSL benefit
- “Flat” suspension

2020 RTW Law

- Employment-type driven
- Critical shortage is only no impact category
- Earnings limit: 25% of annual FAC
- Option 2 suspension – accrued service credit
- Contract employment always “flat” suspension

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

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

Critical Shortage Declaration Process

To declare a critical shortage for your parish: *CONTINUOUS PROCESS*

- A general statement that you are 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**

Return-to-Work Study

Senate Study Request 1 of 2025 (Sen. Price)

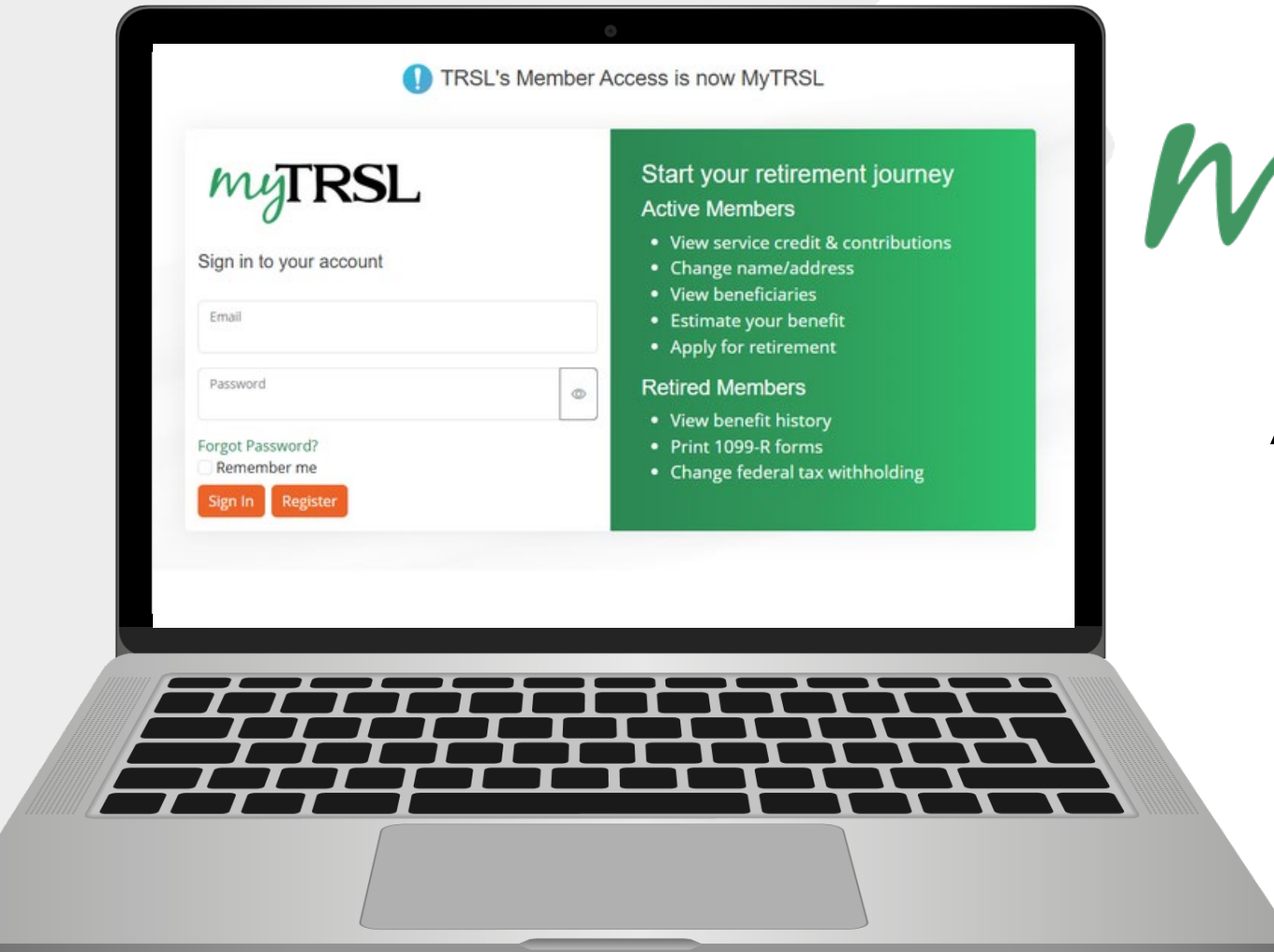
- **Purpose:** To study approaches to TRSL retiree reemployment and potential changes to current policy that balance retiree options and impact, employer staffing needs, and ease of usage, as well as actuarial impact and financial cost. SSR1 also asks that these findings be provided to the Senate before 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

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

MEMBER ACCESS IS CHANGING TO

myTRSL.ORG

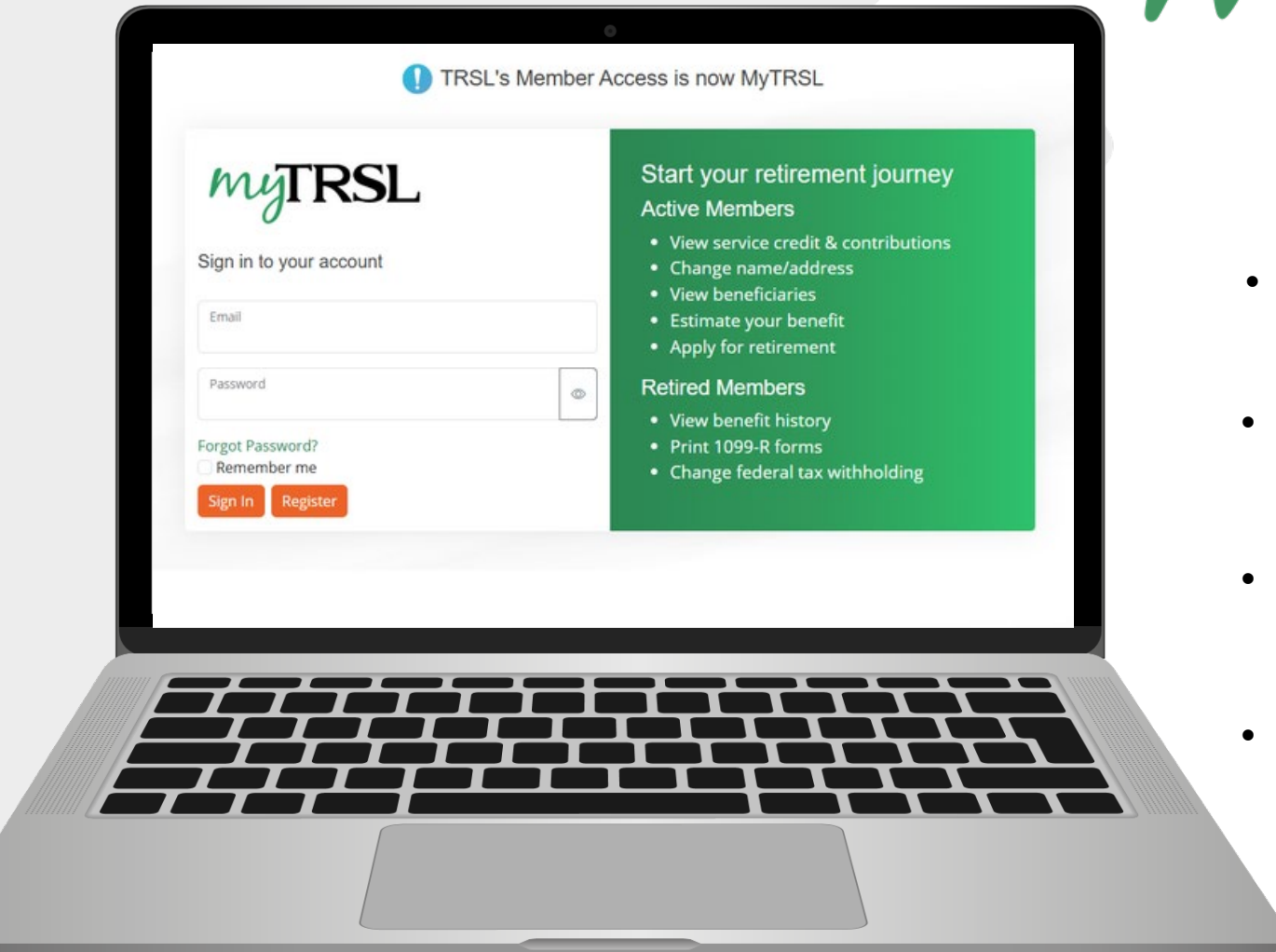


A redesigned member portal with *members* in mind!

- 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.

myTRSL.ORG



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

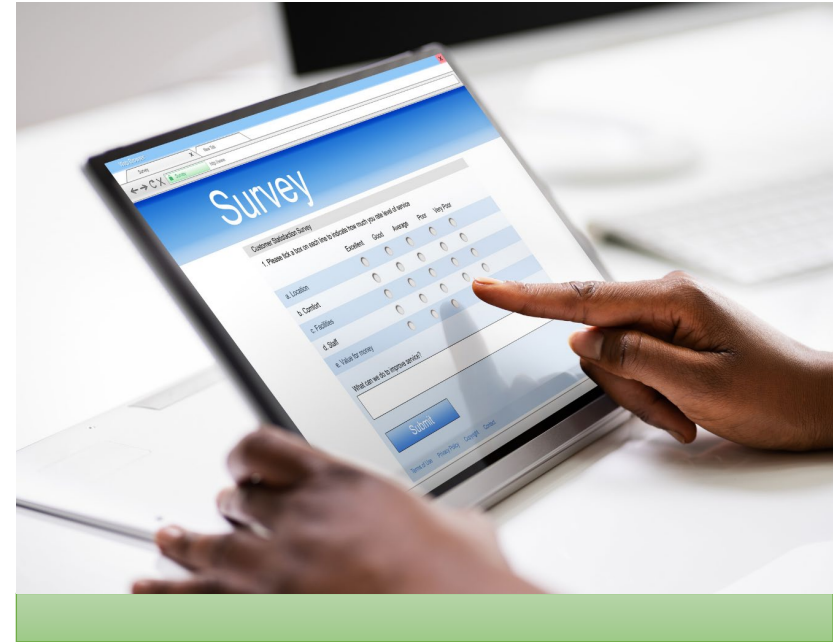
Email: kelly.resnick@trsl.org

Phone: 225-925-6929

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



THANK YOU!

We're here for you.

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

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

