

**2026 ANNUAL
EMPLOYER TRAINING**


We will begin promptly at 8:30 am today.

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

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

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

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ANNUAL EMPLOYER TRAINING

Postsecondary Education

March 18, 2026

Agenda

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



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Employer/Membership Information Site (EMIS)

TRSL's employer database

Employers can

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

Ask TRSL Contact Us Employer Access Member Access Login

Employers ▾ Investments ▾ Resources ▾ Careers

Updates	Submit Files	Log
Agency Certification (Form 118)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
ORP Salary Entry (up to 100 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Retiree Voluntary Insurance Deduction		
Salary Contribution Entry (up to 100 employees only)		
Sick Leave Days Paid Update		
Sick Leave Add and/or Update		
Terminations		

Reports available in EMIS

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

Various report options include:

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

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

Enrolled Not Reported

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

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



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Reporting Not Enrolled

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

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



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Ending DROP Participation

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

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



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Members Eligible to Retire

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

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

Members Eligible to Retire Report

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

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ORP to TRSL Election Eligibility

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

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

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EMIS system codes

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

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

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Form 1: Authorized Contacts

Grants EMIS access rights to designated employer personnel

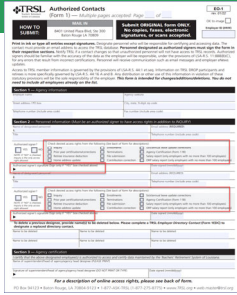
Section 2 (Authorized signer):

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

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

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

- | | | |
|--|--|---|
| <input type="checkbox"/> Inquiry | <input type="checkbox"/> Enrollments | <input type="checkbox"/> Sick/Annual leave |
| <input type="checkbox"/> Prior year certifications/corrections | <input type="checkbox"/> Terminations | <input type="checkbox"/> Agency 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 |



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EMIS access rights

Inquiry (INQ)	Offers view-only access
Enrollments (ENR)	Use to enroll new hires and retirees returning to work in TRSL-covered positions
Sick/Annual Leave Update/Corrections (SLU)	<ul style="list-style-type: none"> • Sick Leave – Use to update employers' sick leave usage • Annual Leave – (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)

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EMIS access rights (cont'd)

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

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

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Form 1EDC: Employer Directory Contacts

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

NOTE: Not all categories require an employer contact.

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Keep employer contacts up to date

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

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

Tip: Review *Employer Contacts* screen often

System	Access	Update	Print	Cancel
Agency Information	X	X	X	X
Agency Contacts	X	X	X	X
Agency Services	X	X	X	X
Agency Payments	X	X	X	X
Agency Reports	X	X	X	X
Agency Administration	X	X	X	X
Agency Security	X	X	X	X
Agency Audit	X	X	X	X
Agency Help	X	X	X	X
Agency Logout	X	X	X	X

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Index 2.0: TRSL Membership

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

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TRSL membership eligibility (Non-retirees)

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

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

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

Eligible employees who decline membership in TRSL must complete sections 1, 2, and 3 of the Opting Out of TRSL Membership Form (Form 17).
The employer must complete Section 4 and send TRSL a copy of the form.

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

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TRSL membership eligibility (Non-retirees)

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

All **unclassified** employees at public college/university or higher education governing board
Lab school employees: other than bus drivers and maintenance personnel
 Visa holders other than F-series or J-series

- *Exception: J-1 visa holders are TRSL eligible*

Employment status:

Work **at least half** of what the college or university considers full-time (teachers/professors) **or** more than 20 hours per week (all other unclassified positions) in a position that is **not** seasonal or temporary.

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

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Membership Eligibility - SPECIAL CONDITIONS

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

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

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

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Membership Eligibility - SPECIAL CONDITIONS

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

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

Secondary employment

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

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

ORP participants in TRSL positions

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

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

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Membership Eligibility - SPECIAL CONDITIONS

Form 1099 payments – *certain criteria* (Non-Retirees)

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

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

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

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

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

• 1099 limitations do not apply to TRSL RTW retirees

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Adjuncts (Non-retirees)

Traditional adjuncts teach scheduled number of credit hours each semester

- Must determine eligibility **EACH** semester

Eligibility to enroll Adjuncts:

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

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

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Enrollments process

Documents to include in hiring packet

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

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Enrollments process

Online enrollments in EMIS
Enrollment deadlines from date of hire:

- 60 days for active members
- 30 days for retirees

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

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

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

Updates Submit Files

Agency Certification (Form 11B)

Annual Leave Update

Contribution Correction

Enrollments

Full-Time Only Corrections

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Enrollments screen

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

Tips:

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

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

Updates Submit Files

Agency Certification (Form 11B)

Annual Leave Update

Contribution Correction

Enrollments

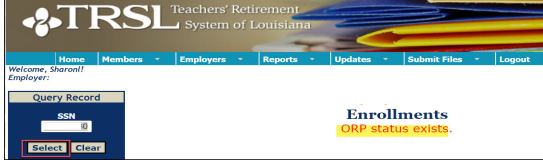
Full-Time Only Corrections

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Enrollments – SPECIAL CONDITONS

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

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



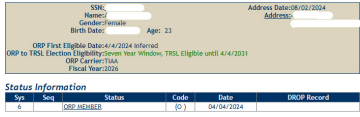
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Joining TRSL after ORP Participation

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

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

Member Summary



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Joining TRSL after ORP Participation

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

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

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What is the Optional Retirement Plan (ORP)?

A Defined Contribution (DC) Plan

- Established July 1, 1990
- Available to academic and unclassified employees of Louisiana colleges, universities, and community/technical colleges as well as employees of any constitutionally established board that manages institutions of postsecondary education.
- Designed to accommodate the postsecondary education community with retirement benefits that are fully portable to other U.S. colleges and universities.

The decision to participate in the ORP is irrevocable, except as provided in La. R.S. 11:932.

An alternative to TRSL

TRSL Regular Plan (Defined Benefit)



ORP (Defined Contribution)



Current ORP carriers



Participants control their own investments through private carriers

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

ORP Eligibility

The ORP should be offered to academic and unclassified employees at any Louisiana postsecondary education institution; who

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

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

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

Irrevocability and Act 109 of 2024

ORP members are 100% vested from the date of enrollment in the ORP. Except as provided in La. R.S. 11:932, joining the ORP is an irrevocable election. Therefore continued participation is required in the following scenarios:

- Participant's employment capacity changes to part-time, seasonal, or temporary
- Participant changes employers
- Participant leaves postsecondary career for K-12 or state agency (and elects to retain membership)

Act 109 provides eligible ORP participants with a one-time window in which they can elect to leave the ORP and join TRSL as a brand-new member of the 2015 retirement plan. If not eligible under Act 109, or once eligibility window closes, the employee shall remain a participant of the ORP.

ORP Effective Dates

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

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

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

The image shows a screenshot of the TRSL Application for Optional Retirement Plan form. The form includes sections for 'Application', 'Employee Information', 'Employer Information', and 'Election'. It contains various checkboxes and fields for the employee to complete, such as 'I am currently employed by a Louisiana postsecondary institution', 'I am currently employed by a Louisiana state agency', and 'I am currently employed by a Louisiana local government'. There are also sections for 'Election' and 'Comments'.

ORP Reporting

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

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

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

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Transfer of ORP Contributions

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

- ORP participants contribute 8% of salary and TRSL retains the lesser of 0.05% or half of the total administrative fee
- Employer portion includes the Transfer Amount, the employer share of the administrative expense fee, and the Shared Unfunded Accrued Liability (UAL); only the Transfer Amount is transferred to the ORP carriers and TRSL retains the UAL portion

Contributions transferred to the ORP participant's carrier	
Employee	7.975%
Employer	6.2%
Total transferred to ORP carrier account	14.175%

Total ORP Employer Contribution Rate (FY 2027)	
Transfer Amount	6.20%
Admin Expense Rate	0.025%
Shared UAL	13.12%
Total Employer Contribution Rate	19.345%

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ORP salary & contributions limits

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

- Contributions for **calendar year 2026** are limited to \$72,000
- The limit includes both the employee and employer contribution amounts

Optional Retirement Plan (ORP) Maximum Contribution Limits



Calendar Year	Maximum Annual Contribution (Employer & Employee Contributions)
2026	\$72,000
2025	\$70,000
2024	\$69,000
2023	\$66,000
2022	\$61,000
2021	\$58,000
2020	\$57,000

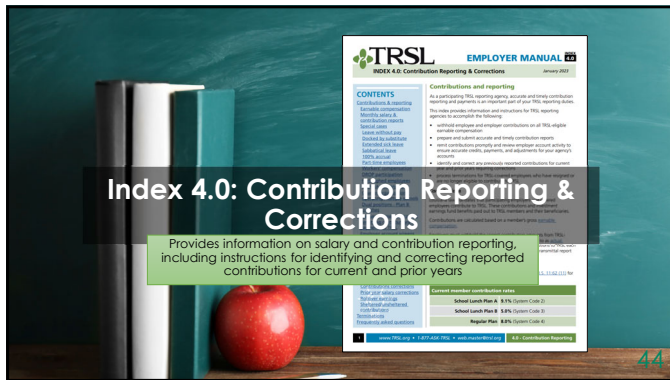
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Termination of ORP participants

When an ORP employee terminates employment:

1. Update your HR system with the termination date
 2. If applicable, remove the individual's name from your ORP salary file to ensure they are no longer reported
 - Do not report zeroes for participants with no earnings in the current reporting month
 - When the participant initiates a distribution, the ORP carrier will reach out to TRSL for authorization
- If contributions were reported within the last six months, TRSL will request:
- Date of termination
 - Last month in which contributions were/will be reported
 - Depending on the timing of last contributions, the release of the termination date to the ORP carrier to complete the termination process could take 30-60 days

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Employer contribution rates

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

FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE				
			Normal Cost	Admin Expense Rate	AFC Rate*	Shared UAL	Total Employer Contribution
2026-27	K-12 Regular Plan	8.0%					
	Plan A	9.1%	3.64%	0.35%	2.00%	13.12%	19.11%
	Plan B	5.0%					
	Postsecondary Ed Regular Plan	8.0%	3.39%	0.35%	2.00%	13.12%	18.86%
2025-26	K-12 Regular Plan	8.0%					
	Plan A	9.1%	3.67%	0.36%	1.75%	15.17%	20.95%
	Plan B	5.0%					
	Postsecondary Ed Regular Plan	8.0%	3.05%	0.36%	1.75%	15.17%	20.33%

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

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Earnable compensation

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

Defined in La. RS 11:701(10)

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

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

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Examples of Payments That Are Not Earnable Compensation

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

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Full-time earnings

Definition (for monthly salary reporting):

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

Must be equal to or greater than actual earnings

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

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

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Types of contributions

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

Tax sheltered (Type 30)	Tax unsheltered (Type 10)
<ul style="list-style-type: none"> Active members only (including members working after DROP) Includes paid sabbatical or extended sick leave (only for lab schools) Employees on workers' compensation and using their sick leave 	<ul style="list-style-type: none"> Employees on workers' compensation (contributions via third-party payments) USERRA payments All TRSL retiree contributions Employer contributions

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Monthly Salary and Contributions Reports

Employers are required to send contribution reports (salary/contributions files) each month detailing employees' earnable compensation and contributions paid by TRSL-covered employees. File layout can be found in Index 18.0.

- Direct upload on EMIS via File Submission is the most common method.
- If you use File Submission, you will receive either a summary report immediately telling you the file was accepted along with a list of any individual records that were rejected or an error report if the entire file was rejected.
- The error report will list the records that caused the file to be rejected along with a reason for each record.

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Monthly Salary and Contributions Reports

If your file is rejected because it contains an ORP participant then you must remove that record and resubmit your file.

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

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Identifying Errors from Monthly Salary/Contribution Reports

Two reports available:

- Contribution Exceptions
- Salary Rejections

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

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

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

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Contribution Exceptions Report

Identifies reporting and enrollment errors
Should be reviewed, cleared, or reconciled each month

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

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

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Retrieving the Contribution Exception Report

Default SSN Sort

Click on the last "Error" message on the screen

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

Employer Contribution Charges						
Month		Earnings	Sheltered	Unsheltered	Full Time	Employer
JUL	Transmittal	8,220,876.27	37,048.45	479.25	1,240,912.51	
	Payments	7,756.68	620.53	0.00	7,756.68	
	Postnet	-6,193.96	-432.36	0.00	-2,487.21	303,742.40
AUG	Transmittal	1,224,767.53	98,019.80	79.20	1,220,688.53	
	Payments	1,648,846.21	150,803.80	152.20	1,448,636.58	
	Postnet	8,011.25	687.30	33.60	8,011.25	408,719.87
SEP	Transmittal	4,802.84	282.16	0.00	4,802.84	
	Payments	1,435,930.32	126,504.48	88.60	1,436,722.51	
	Postnet	7,348,709.65	581,982.39	4,603.27	7,354,294.54	1,822,481.52
OCT	Transmittal	0.00	0.00	0.00	0.00	
	Payments	-134.48	-26.22	14.48	14,664.76	
	Postnet	7,348,635.17	581,937.17	4,683.73	7,368,758.80	2,533,988.74
NOV	Transmittal	10,228,711.78	811,716.36	4,187.77	10,238,607.53	
	Payments	0.00	0.00	0.00	0.00	
	Postnet	-11,915.23	-891.22	0.00	2,848.25	2,533,988.74
DEC	Transmittal	10,217,896.65	810,835.14	4,187.77	10,238,207.26	
	Payments					
	Postnet					

54

Retrieving the Contribution Exception Report

Customized Report

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

Employer Contribution Charges

Month	Category	Amount	Count	Message
JUL	Transmittal	64,652.15	12,276.37	975.66
	Rejections	0.00	0.00	0.00
	CCDs	-1,937.77	88.22	0.00
	Penalty	663,649.38	52,122.95	975.66
AUG	Transmittal	1,543,328.00	81,786.37	1,678.73
	Rejections	0.00	0.00	0.00
	CCDs	-2,381.16	-2,262.83	1,678.73
	Penalty	1,575,954.38	79,255.54	1,678.73
SEP	Transmittal	1,837,954.38	81,357.42	1,678.73
	Rejections	0.00	0.00	0.00
	CCDs	0.00	0.00	0.00
	Penalty	1,837,954.38	81,357.42	1,678.73

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Contribution Exception Report

Layout:

- Sort & filter info
- Number of exception records

Start Date	Term Date	Status	Reporting Period	Contribution Type	Actual	Full Time	Exception Message
09/05/2023	03/31/2024	INACTIVE	03/31/2024	10/2025	1,758.33	216.67	1,758.33 Reported not enrolled. Contribution unreasonable.
10/12/2025		ACTIVE	10/12/2025	10/2025	1,758.33	126.67	1,758.33 Reported not enrolled. Contribution unreasonable.
09/02/2025		ACTIVE	09/02/2025	09/2025	1,856.05	184.08	1,856.05 Contribution unreasonable.
10/20/2025		ACTIVE	10/20/2025	10/2025	2,256.15	114.01	2,256.15 Contribution unreasonable.

Leading zeros in SSNs will not appear

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

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Retrieving salary rejections

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

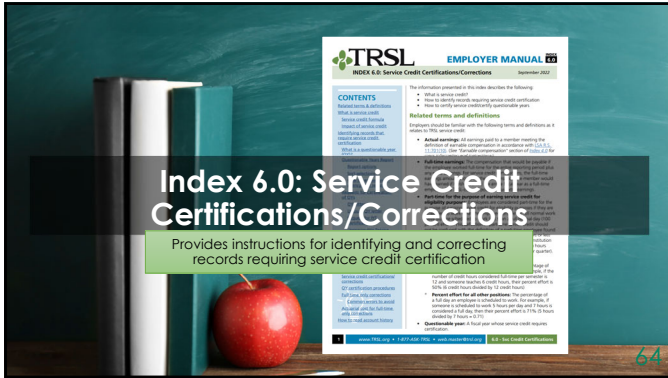
Click on "Show Rejections" button near top of screen.

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

Employer Contribution Charges

Month	Salary	Rejection	Net Salary
JUL	1,543,328.00	184,612.21	1,358,715.79
AUG	1,575,954.38	184,612.21	1,391,342.17
SEP	1,837,954.38	184,612.21	1,653,342.17

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Terms/definitions

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

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Terms/definitions (cont'd)

Service credit formula:

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

Percent (%) effort formula:

- # hours worked / # hours in a full workday
- **Example 1:** Employee works 5 hours per day; normal full-time is 8 hours per day;
 - Percent effort: 5/8 hours = 63% effort
- **Example 2:** Adjunct employee scheduled for Fall semester to teach 6 credit hours; normal full-time is 15 credit hours for Fall & Spring
 - Percent effort: 6/15 credit hours = 40% effort for Fall semester

66

COMMON ERRORS: Full-time earnings

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

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COMMON ERRORS: Part-time employment certification

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

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:

- Full Time not previously reported
- 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
- Full-Time Earnings Under/Over-stated
- Part-time Employee**
- Substitute Earnings

74

Actuarial Cost for Full-Time Only Corrections

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

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

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

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

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Prior Year Salary Corrections

Updates service credit

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

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Actuarial Cost/Charges for Prior Year Salary Corrections

If prior year correction increases earnings/contributions :

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

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

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

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

The three-year timeline for Prior Year Corrections:	
Current Fiscal Year:	FY 2026
Fiscal Year 1:	FY 2025
Fiscal Year 2:	FY 2024
Fiscal Year 3:	FY 2023
Older than three years:	FY 2022 & all fiscal years prior

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Certifying traditional adjunct employment - SPECIAL CONDITIONS

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

- Ensure eligibility each semester before certifying

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

81

Certifying hourly adjuncts - SPECIAL CONDITIONS

Typically requires a Full-time Only Correction

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

2. Calculate Full-time Earnings amount

Hourly rate x total hours of contract for a year

Examples:

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

Certifying hourly adjuncts (cont.) - SPECIAL CONDITIONS

Typically requires a Full-time Only Correction

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

Full-time Only Corrections program

Full-time Amount: Enter Full-time Amount

Reason: Select "Part-time Employee"

Comment: Enter Comment

TRSL EMPLOYER MANUAL
INDEX 17.0: Leave Information September 2019

TRSL EMPLOYER MANUAL
INDEX 11.0: Retirement/DROP Processing November 2017

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

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Employer certifications: Retirement/DROP processing

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

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

Updates	Submit	Log
Agency Certification Form 118		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full Time Only Corrections		
Foreign Certification and Update		
Home Address Update		
OPB Salary Entry (up to 25 employees only)		
Post Year Salary Corrections		
Questionable Year Certification		
Retiree Insurance/Reserve Deductions		
Salary Contribution Entry (up to 25 employees only)		
Sick Leave Days Filed Update		
Sick Leave Add and/or Update		
Terminations		

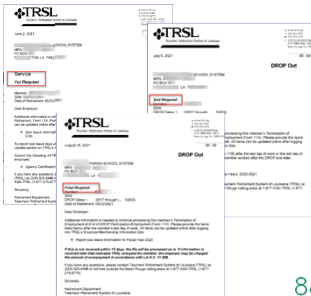
*Must have access rights designated on Form 1 to submit information

85

Request letters

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

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



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Legal Documents

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

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

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

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Agency Certification (Form 11B)

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

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

Available under Updates menu

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

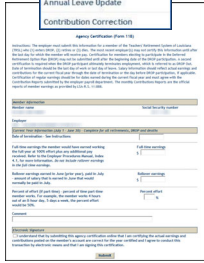
*Effective date of retirement will be day after termination date OR date retirement/DROP application is received, whichever is later

Updates

Agency Certification (Form 11B)

Annual Leave Update

Contribution Correction



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

Required if member works more than two years after DROP

Information required:

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

Retiring after DROP

Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation.

Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year.

Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.

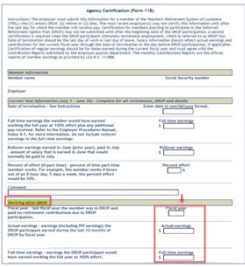
Agency Certification (Form 11B)

Member Information

Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation.

Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year.

Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.



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Termination date vs. retirement date

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

TERMINATION DATE

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

RETIREMENT DATE

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

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RTW Supplement

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

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

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

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Employer sick leave certification

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

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

92

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)

Year	Months	Percent Effort	Sick Leave Days	Summer School Days	Summer School Percent Effort	Summer School Sick Leave Days
2020	12	100%	0.00	0	0	0.00
2021	12	100%	0.00	0	0	0.00
2022	12	100%	0.00	0	0	0.00
2023	12	100%	0.00	0	0	0.00
2024	12	100%	0.00	0	0	0.00
2025	12	100%	0.00	0	0	0.00
2026	12	100%	0.00	0	0	0.00
2027	12	100%	0.00	0	0	0.00
2028	12	100%	0.00	0	0	0.00
2029	12	100%	0.00	0	0	0.00
2030	12	100%	0.00	0	0	0.00

93

Sick leave days used during DROP participation

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

To enter sick leave days used during DROP:

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



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Submit sick leave by data file

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

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

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



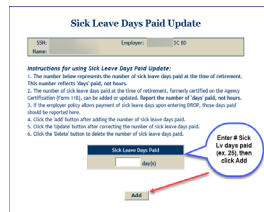
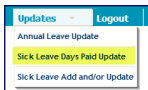
Tip: Check Sick Leave Summary Report for sick leave records rejected from the uploaded sick leave data file.

95

Sick leave days paid at retirement

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

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



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EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

Sick Leave									
Example		Sick Leave							
Fiscal Year	Employer ID	Months of Contract	Days Used	Eligibility	Last Updated By	Transaction Date	Summer Days Worked	Summer Payroll Effort	
2019	12	0.00				01/13/2024			
2020	12	0.00				01/13/2024			
2021	12	0.00				01/13/2024			
2022	12	0.00				01/13/2024			
2023	12	0.00				01/13/2024			
2024	12	23.36		EMPLOYER-FILE		06/11/2025			
2025	12	1.00		days used and so worked 03/01/1999 and forward.		01/13/2024			
Total:		74.86							10.00

Sick Leave Days Paid			
Days Paid	Employer ID	Last Updated By	Transaction Date
25.00			10/24/2015

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Index 15+: Retirees Returning to Work

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

98

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

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

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Address benefits, not employment

RTW Laws do not prohibit (or allow) employment.

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

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

Standard 12-month waiting period exists

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

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Notice of Reemployment

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

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

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

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

Termination dates should also be submitted

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

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Annual retiree audit

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

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

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2010 vs. 2020: What's Different?

2010 RTW Law

- 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

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Return-to-Work Study

Senate Study Request 1 of 2025 (Sen. Price)

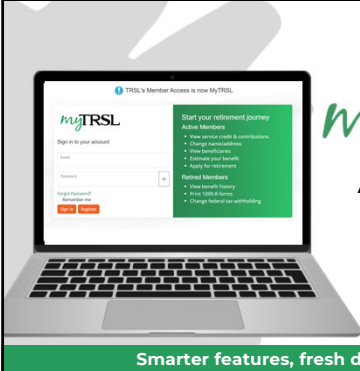
- **Purpose:** To study approaches to TRSL retiree reemployment and potential changes to current policy that balance retiree options and impact, employer staffing needs, and ease of usage, as well as actuarial impact and financial cost. SSR1 also asks that these findings be provided to the Senate before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

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SB 14 - Potential RTW changes

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

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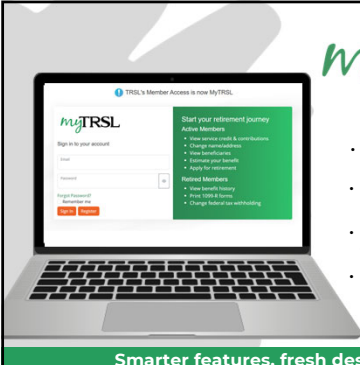
MEMBER ACCESS IS CHANGING TO

myTRSL.ORG

A redesigned member portal with members in mind!

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

Smarter features, fresh design, secure access.



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

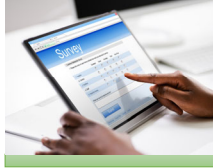
Kelly Resnick
 Email: kelly.resnick@trsl.org
 Phone: 725-925-6729

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Surveys

Please complete online survey to help us improve future trainings!

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



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THANK YOU!

We're here for you.

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

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