



# 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](https://www.trsl.org/employers/employer_services/employer_training).

The background of the slide is a teal chalkboard with a wooden desk in the foreground. On the desk, there are three books (one black, one white, one teal) and a red apple. A green horizontal bar is overlaid on the chalkboard, containing the main title. A lighter green bar is positioned below the main title, containing the subtitle and date.

# ANNUAL EMPLOYER TRAINING

State Agencies

March 19, 2026

# Agenda

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





CONTENT

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

Establishing the directory contacts (for new agencies)

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 paper forms or through the Employer/Membership Information Site (EMIS). 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 the signature of an authorized signatory. Authorized signers must include their signature on all forms and documents that require their signature.

Authorized signers cannot certify their own personal retirement records; authorized signers must be designated by the reporting agency.

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

Frequently asked questions



1 www.trsl.org

Employer Directory Contacts (Form 1EDC)



1 www.trsl.org • 1-877-ASK-TRSL • web.master@trsl.org

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

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

# TRSL vs. LASERS: Comparison for state agencies

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

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

# TRSL Liaisons

Each agency is assigned a Retirement Benefits Analyst liaison

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

## Other employer services staff

Position	Email	Phone
Department Director	<a href="mailto:Ed.Branagan@trsl.org">Ed Branagan</a>	225-925-4846
Retirement Benefits Manager	<a href="mailto:Jeffrey.George@trsl.org">Jeffrey George</a>	225-925-1887
ORP/RTW Program Manager	<a href="mailto:Jessica.Trosclair@trsl.org">Jessica Trosclair</a>	225-925-3663
Retirement Supervisor	<a href="mailto:Sharon.Lachney@trsl.org">Sharon Lachney</a>	225-925-4097
Return-to-Work Liaison	<a href="mailto:Cherish.Wilson@trsl.org">Cherish Wilson</a>	225-925-6763
Employer Training	<a href="mailto:Kelly.Resnick@trsl.org">Kelly Resnick</a>	225-925-6929
Active Membership Specialist	<a href="mailto:Anthony.Zeringue@trsl.org">Anthony Zeringue</a>	225-925-6407

Employers Overview

Employer Services

- ▶ [TRSL Liaisons](#)
- ▶ Employer Training
- ▶ Employer Surveys

GASB 68

▶ Contact

## TRSL Liaisons

To view the name and/or contact information for your agency's liaison, use the search box below. You can search by the employer name, employer ID, or liaison's first or last name.

# Employer Procedures Manual (EPM)

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

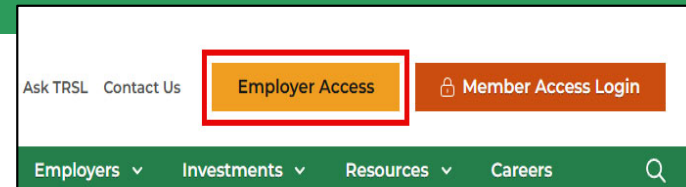
- Employers Overview**
- Employer Services**
  - ▶ TRSL Liaisons
  - ▶ Employer Training
  - ▶ Employer Surveys
- GASB 68**
  - ▶ Contact
- Employer Reporting**
  - ▶ EMIS Instructions
  - ▶ FTP/File Layouts
- Procedures Manual**
- Contribution Rates**
- IRS Limits**
- FAQs**
- YouTube Channel**
- The Key Newsletter**

## Procedures Manual

The online procedures manual is a comprehensive guide to all TRSL processes and procedures that employers need for reporting retirement data.

Procedures Manual (by index number)			
Index	Subject (Revised Date)	Index	Subject (Revised Date)
Intro	<a href="#">Introduction</a> <span>Jan 2025</span>	10.0	<a href="#">Benefit Estimates</a> <span>Dec 2022</span>
0.0	<a href="#">Employer/Membership Information Site (EMIS)</a> <span>Sep 2025</span>	11.0	<a href="#">Retirement/DROP Processing</a> <span>Nov 2021</span>
1.0	<a href="#">Authorized Contacts &amp; Employer Directory Contacts</a> <span>Sep 2023</span>	12.0	<a href="#">Disability Retirement</a> <span>Dec 2021</span>
2.0	<a href="#">TRSL Membership</a> <span>Jul 2025</span>	13.0	<a href="#">Death and Survivor Benefits</a> <span>Nov 2021</span>
3.0	<a href="#">Beneficiary Designation</a> <span>Nov 2024</span>	14.0	<a href="#">Automated Insurance Deductions</a> <span>Mar 2022</span>
4.0	<a href="#">Contribution Reporting &amp; Corrections</a> <span>Oct 2025</span>	15.0	<a href="#">Retirees Returning to Work - OVERVIEW</a> <span>Sep 2022</span>
5.0	<a href="#">Online Member Access &amp; Statements</a> <span>Nov 2024</span>	15.1	→ <a href="#">2010 RTW Law</a> <span>Jan 2025</span>
6.0	<a href="#">Service Credit Certifications/Corrections</a> <span>Nov 2024</span>	15.2	→ <a href="#">2020 RTW Law</a> <span>Aug 2024</span>
7.0	<a href="#">Refunds of Employee Contributions</a> <span>Oct 2023</span>	15.3	→ <a href="#">2022 RTW Law</a> <span>Sep 2022</span>
8.0	<a href="#">Transfers, Reciprocals, &amp; Administrative Error Transfers</a> <span>Jul 2024</span>	16.0	<a href="#">Optional Retirement Plan</a> <span>Nov 2023</span>
9.0	<a href="#">Purchases of Service Credit</a> <span>Dec 2017</span>	17.0	<a href="#">Leave Information</a> <span>Sep 2018</span>
		18.0	<a href="#">Electronic Services</a> <span>Jun 2023</span>

# Employer/Membership Information Site (EMIS)



## TRSL's employer database

Employers can

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

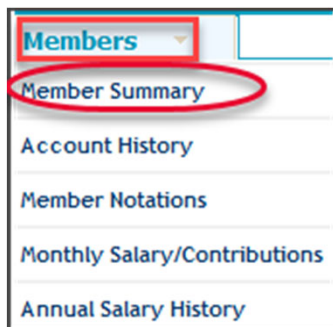
\*OSUP reports monthly salary/contributions & sick leave usage for most state agencies (DOA agencies) with TRSL-covered employees

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

# Member Summary

Member's personal information

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



### Member Summary

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

#### Status Information

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

#### TRSL Regular Plan Information

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

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

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

#### Employment History

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

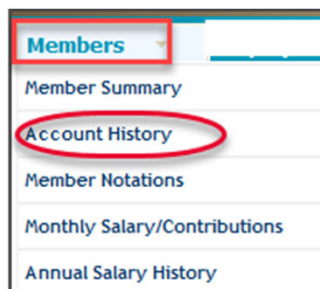
#### Beneficiaries

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

# Account History

Location to view member's service credit by fiscal year

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



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

# Monthly Salary/Contributions

Displays member's current fiscal year salary and contributions reported

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



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

# EMIS system codes

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

<b>System 4</b>	<b>TRSL Regular Plan</b> – Defined Benefit Plan for “teachers” in TRSL eligible positions
<b>System 6</b>	<b>ORP (Optional Retirement Plan)</b> – 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

# Reports available in EMIS

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

## Various report options include:

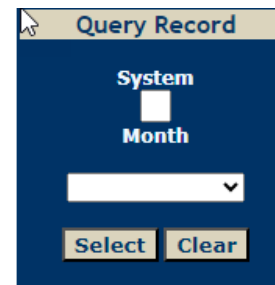
- Enrolled Not Reported
- Reporting Not Enrolled
- Ending DROP Participation
- Members Eligible to Retire
- ORP to TRSL Election Eligibility

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

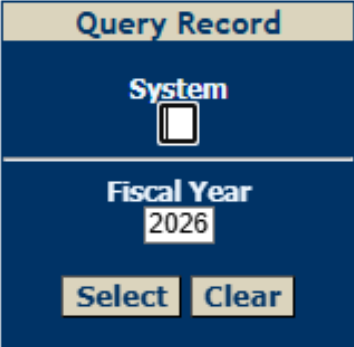


The image shows a software window titled "Query Record". It has a dark blue background with white text. At the top, there is a title bar with the text "Query Record". Below the title bar, there is a label "System" followed by a small white square checkbox. Underneath that is a label "Month" followed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

# Reporting Not Enrolled

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

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

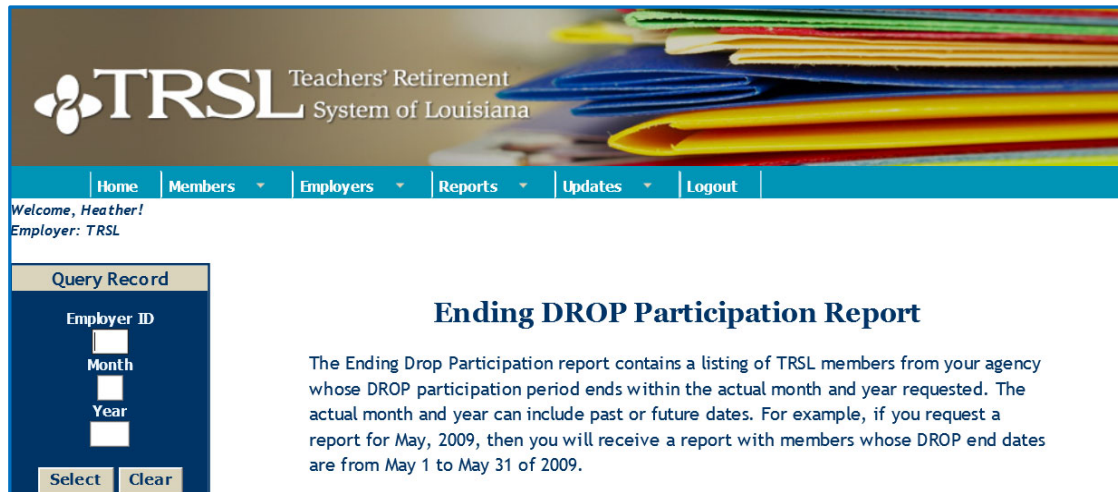


The image shows a screenshot of a web-based form titled "Query Record". The form has a dark blue background with white text. At the top, the title "Query Record" is displayed in a light blue box. Below the title, there are two main sections. The first section is labeled "System" and contains a small white square input field. The second section is labeled "Fiscal Year" and contains a white input field with the number "2026" entered. At the bottom of the form, there are two buttons: "Select" and "Clear", both in white boxes with dark blue text.

# Ending DROP Participation

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

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

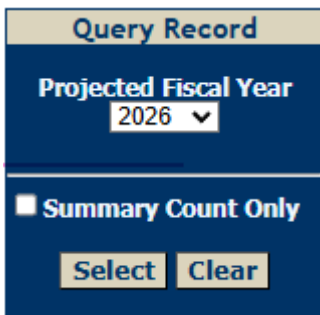


The screenshot displays the TRSL (Teachers' Retirement System of Louisiana) web application. The header includes the TRSL logo and navigation links: Home, Members, Employers, Reports, Updates, and Logout. A user greeting reads "Welcome, Heather! Employer: TRSL". The main content area features a "Query Record" section with a form for selecting the report parameters. The form includes fields for "Employer ID", "Month", and "Year", each with a dropdown arrow. Below the form are "Select" and "Clear" buttons. To the right of the 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.
- Note: Prior year corrections (PYC) or other missing information may impact whether a person is actually eligible to retire or not.



The screenshot shows a dark blue interface with a light blue header labeled "Query Record". Below the header, there is a section for "Projected Fiscal Year" with a dropdown menu currently set to "2026". A horizontal line separates this from a section containing a checkbox labeled "Summary Count Only", which is currently checked. At the bottom of the interface 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 form titled "Query Record" with a dark blue background. It contains three 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 are "Select" and "Reset" buttons.

Query Record	
Employer ID	<input type="text"/>
<b>Window Group</b>	
<input checked="" type="checkbox"/>	One Year Window
<input checked="" type="checkbox"/>	Sept 2025 Window
<input checked="" type="checkbox"/>	60-Day Window
<input checked="" type="checkbox"/>	Seven Year Window
<b>Eligibility Status</b>	
<input checked="" type="checkbox"/>	Eligible
<input checked="" type="checkbox"/>	Not Eligible
<input checked="" type="checkbox"/>	May Be Eligible
<input checked="" type="checkbox"/>	Withdrawal Complete
<input checked="" type="checkbox"/>	Approaching Close of Window
<input type="button" value="Select"/> <input type="button" value="Reset"/>	

# Form 1: Authorized Contacts

Grants EMIS access rights to designated employer personnel


## Section 2 (Authorized signer):

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

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

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

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



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

EO-1  
rev. 01/22

OK to image

Employer ID (###)

**HOW TO SUBMIT:**

**MAIL IN**

8401 United Plaza Blvd, Ste 300  
Baton Rouge LA 70809

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

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

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

**Section 1 — Agency information**

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

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

Name of designated personnel

1. Title \_\_\_\_\_ Email address (REQUIRED) \_\_\_\_\_  
Telephone number (include area code) \_\_\_\_\_

Authorized signer?  YES  NO

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 update corrections
<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certification (Form 118)
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (only employees with no more than 100 employees)
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report (only employees 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) \_\_\_\_\_

2. 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):

<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave update corrections
<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certification (Form 118)
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (only employees with no more than 100 employees)
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report (only employees 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

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

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

## EMIS access rights (cont'd)

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


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

# Form 1 EDC: Employer Directory Contacts

Updates or replaces agency contacts

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

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



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

**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 (ONLY ONE per category)	Position	Phone number (include area code)	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					
<b>Section 3 — Support personnel (contact for) — ONLY ONE contact per category.</b>					
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.

**Tip:** Review *Employer Contacts* screen often



### Employer Contacts

SCHOOL

LA 71

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

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

*Description of Contact Codes*

AH Agency Head	AD Agency Head Designee	AS Authorized Signer	BM Business Manager
CR Contribution Reporting	DF Director of Finance	DP Data Processing	FS Director of Food Service
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
6		X	X	X	X	X	X				X	X	
1		X	X	X	X	X	X			X	X	X	



**CONTENTS**

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining members](#)
- [Retirees](#)
- [Enrollments](#)
- [Online enrollments](#)

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

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

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

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

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

**REQUIRED FORMS**

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

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

# Index 2.0: TRSL Membership

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

# Enrollments process

## Documents to include in hiring packet

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

# Form 2R: Election to Retain Membership

## LSA R.S. 11:723

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

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

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

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

# Membership Eligibility - SPECIAL CONDITIONS

## Part-time, seasonal, or temporary employment

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

### Ten (10) year rule

#### Ten or more years of TRSL eligibility service credit

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

#### Definitions:

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

# Joining TRSL after ORP Participation

## 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	[REDACTED]
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	(O)	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	(O)	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 1<sup>st</sup> page
- Employer fills out 2<sup>nd</sup> 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 (or, 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:	Higher Education:	All other employees:
<input type="checkbox"/> Full-time	This employee will teach _____ credit hours per semester.	This employee will work _____ hours per week.
<input type="checkbox"/> Part-time	Full-time equals _____ credit hours per semester.	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**

- [Key features of the ORP](#)
- [ORP contributors](#)
- [ORP carriers](#)
- [Eligibility](#)
  - [ORP-eligible employers](#)
  - [Determining employee eligibility](#)
  - [ORP eligibility for non-higher education employees](#)
  - [Timeframe for choosing to participate in ORP](#)
  - [Transfer of funds from TRSL Regular to ORP](#)
- [Enrollment - Form 16](#)
- [Monthly ORP salary and contribution reports](#)
- [How to submit your ORP contribution](#)
- [Participating employee earnings](#)
- [Employees on sabbatical](#)
- [Re-employing an ORP participant](#)
- [Terminations](#)
- [Rollover requests](#)
- [Frequently asked questions](#)

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

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

**Key features of the ORP:**

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

**ORP contributions**

ORP participants and their employers contribute to ORP accounts in accordance with LA R.S. 11:927. These contributions are calculated based on an individual's participating employer's gross payable compensation.

Employers must withhold the correct contribution amounts from participating employees' gross pay.

# Index 16.0: Optional Retirement Plan (ORP)

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

# What is the Optional Retirement Plan (ORP)?

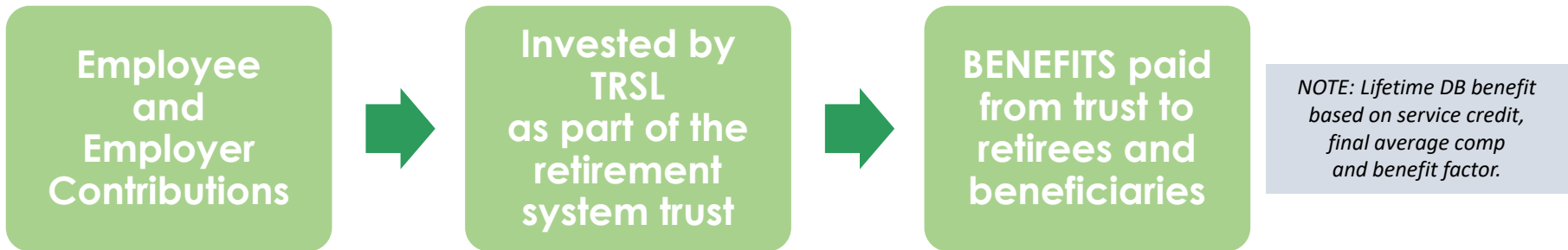
## A Defined Contribution (DC) Plan

- Established July 1, 1990
- Available to academic and unclassified employees at any Louisiana postsecondary education institution 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.

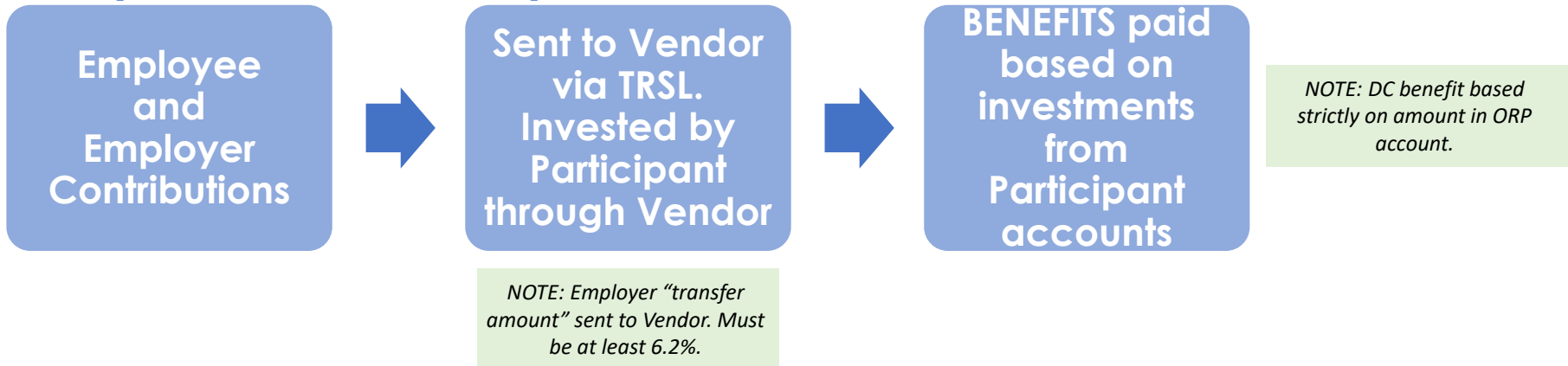
**The decision to participate in the ORP is irrevocable, except as provided in La. R.S. 11:932.**

# 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 for NON-postsecondary education employees

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

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

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

# Irrevocability and Act 109 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.*

# 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

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

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

# 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

# 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



CONTENTS

- Contributions & reporting
- Earnable compensation
- Monthly salary & contribution reports
- Special cases
- Leave without pay
- Docked by substitute
- Extended sick leave
- Sabbatical leave
- 100% accrual
- Part-time employees
- Workers' compensation
- DROP participation
- Highly compensated employees
- Collective bargaining agreements
- Collective bargaining - Tools
- Dual positions - Plan B
- Pushes
- Employer account screens

Contributions and reporting

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

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

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

Contributions

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

Contributions are calculated based on a member's gross earnable compensation.

Employers must withhold the correct contribution amounts from TRSL-eligible employees' paychecks and remit contributions to TRSL each transmittal report.

R.S. 11:62 (11) for

- Contributions corrections
- Prior year salary corrections
- Rollover earnings
- Sheltered/unsheltered contributions
- Terminations
- Frequently asked questions

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)

# Index 4.0: Contribution Reporting & Corrections

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

# Employer contribution rates

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

FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE				
			Normal Cost	Admin Expense Rate	AFC Rate*	Shared UAL	Total Employer Contribution
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%	3.39%	0.35%	2.00%	13.12%	18.86%
	Postsecondary Ed Regular Plan	8.0%					
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%	3.05%	0.36%	1.75%	15.17%	20.33%
	Postsecondary Ed Regular Plan	8.0%					

**AFC Rate\*:** Effective FY 2024-25, used to directly pay for PBIs (permanent benefit increases) for TRSL retirees & benefit recipients

**Note:** FY 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

# Office of State Uniform Payroll (OSUP)

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

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

**Salary Contribution File Submission**

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

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

Select Reporting Month and 4 digit Year

Month  Year

Manual Salary Contribution Entry					
	SSN	Actual Earnings	Contributions	Full Time Earnings	Cont Type
<a href="#">Add Row</a>					

# Monthly contribution payments by OSUP

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

**TRSL**  
Teachers' Retirement System of Louisiana

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

rev. 05/21

**HOW TO SUBMIT:**

**EMAIL**  
 Form4D@trsl.org

Employer name:	Employer ID: (####)
Total remitted: <small>(Amount will auto-calculate from total contributions in blocks below.)</small> \$ 0.00	

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

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

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

# Additional invoices/actuarial costs

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

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

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

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

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

- Mail to TRSL's address
- Fax to 225-922-4258
- Email to [Form4D@trsl.org](mailto:Form4D@trsl.org)

# Earnable compensation

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

Defined in La. RS 11:701(10)

---

All earnable compensation is reported as “**Actual Earnings**”

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

# 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

# Full-time earnings

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

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

## **Must be equal to or greater than actual earnings**

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

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

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

# Types of contributions

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

<b>Tax sheltered (Type 30)</b>	<b>Tax unsheltered (Type 10)</b>
<ul style="list-style-type: none"><li>• Active members only (including members working after DROP)</li><li>• Employees on workers' compensation and using their sick leave</li></ul>	<ul style="list-style-type: none"><li>• Employees on workers' compensation (contributions via third-party payments)</li><li>• USERRA payments</li><li>• Employer contributions</li></ul>

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

# Identifying Errors from Monthly Salary/Contribution Reports

Two reports available:

- **Contribution Exceptions**
- **Salary Rejections**

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

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

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

# Contribution Exceptions Report

Identifies reporting and enrollment errors

Should be reviewed, cleared, or reconciled each month

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

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



Query Record		Employer Contribution Charges					
System 4 Fiscal Year 2020		TRSL - REGULAR Fiscal Year: 2026		Employer: [Show Rejections]			
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer	
JUL	Error	664,902.16 Transmittal Rejections CCRs Posted	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	1,043,338.95 Transmittal Rejections CCRs Posted	81,788.37 0.00 -2,262.83 79,525.54	1,678.73 0.00 1,678.73 1,678.73	1,043,338.95 20,984.10 448.01 1,022,802.86	212,653.74	
SEP	Error	1,037,954.38 Transmittal Rejections CCRs Posted	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	1,033,492.29 Transmittal Rejections CCRs Posted	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	1,217,655.91 Transmittal Rejections CCRs Posted	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	1,543,411.54 Transmittal Rejections CCRs Posted	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	6,540,755.23 Transmittal Rejections CCRs Posted	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:		<input type="button" value="Show Rejections"/>					
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer	
JUL	<a href="#">Report</a>	<i>Transmittal</i>	1,237,676.57	97,043.49	19.20	1,240,912.51	303,742.45
		<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	
AUG	<b>Error</b>	<i>Transmittal</i>	1,648,844.21	130,503.92	132.20	1,649,635.35	405,710.87
		<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	
SEP	<b>Error</b>	<i>Transmittal</i>	7,348,769.65	581,962.39	4,669.27	7,354,294.04	1,822,461.52
		<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	
OCT	<b>Error</b>	<i>Transmittal</i>	10,228,711.78	811,716.36	4,157.77	10,236,007.93	2,533,988.74
		<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	

# Retrieving the Contribution Exception Report

## Customized Report

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

The screenshot shows the 'Employer Contribution Charges' screen. The 'Query Record' section is highlighted with a red circle. It contains the following information:

- System: 4
- Fiscal Year: 2026
- Buttons: Select, Clear
- NEW! Custom Report Help
- Report Type: Complete Report (dropdown)
- Sort Selection: Social Security Number (dropdown)
- Generate Report button

The main table displays data for three months: JUL, AUG, and SEP. Each month has an 'Error' status. The table columns are Month, Earnings, Sheltered, Unsheltered, and Full-Time. The data is as follows:

Month		Earnings	Sheltered	Unsheltered	Full-Time
JUL	<b>Error</b>				
	Transmittal	664,902.16	52,216.37	975.66	664,902.16
	Rejections	0.00	0.00	0.00	0.00
	CCRs	-1,052.77	-84.22	0.00	10,740.89
	Posted	663,849.39	52,132.15	975.66	675,643.05
AUG	<b>Error</b>				
	Transmittal	1,043,338.95	81,788.37	1,678.73	1,043,338.95
	Rejections	20,984.10	0.00	1,678.73	20,984.10
	CCRs	-7,301.18	-2,262.83	1,678.73	448.01
	Posted	1,015,053.67	79,525.54	1,678.73	1,022,802.86
SEP	<b>Error</b>				
	Transmittal	1,037,954.38	81,357.62	1,678.73	1,037,954.38
	Rejections	0.00	0.00	0.00	0.00
	CCRs	0.00	0.00	0.00	12,951.13
	Posted	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 <sup>N</sup>	07/31/2024	10/2025	Sheltered	1,708.33	216.67	1,708.33	Reported not enrolled. Contribution unreasonable.
				11/2025	Sheltered	1,708.33	136.67	1,708.33	Reported not enrolled.
				12/2025	Sheltered	1,708.33	136.67	1,708.33	Reported not enrolled.
10/13/2025		ACTIVE <sup>D</sup>	10/13/2025	10/2025	Sheltered	2,436.95	120.46	2,436.95	Contribution unreasonable.
09/02/2025		ACTIVE <sup>T</sup>	09/02/2025	09/2025	Sheltered	1,856.05	104.06	1,856.05	Contribution unreasonable.
10/28/2025		ACTIVE <sup>M</sup>	10/28/2025	11/2025	Sheltered	2,250.15	114.01	2,250.15	Contribution unreasonable.
<b>Unknown Name</b>				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 the Regular Plan (System 4).

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

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

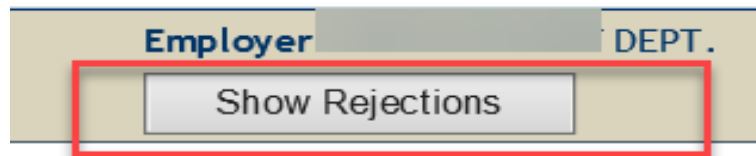


**Employer Contribution Charges**

TRSL - REGULAR      Employer:

Fiscal Year: 2026      [Show Rejections](#)

Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL	<b>Error</b>					
	Transmittal	1,344,702.84	105,472.32	1,297.77	1,345,836.13	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	-18,195.01	-649.47	0.00	-11,727.52	277,903.39
	Posted	1,326,507.83	104,822.85	1,297.77	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/OPTS/DROP MBR
	<b>TOTAL:</b>	<b>4,852.69</b>	<b>388.22</b>	<b>0.00</b>	<b>4,916.01</b>	
08/2025		5,576.75	446.14	0.00	6,232.82	PENDING RET/DROP/OPTS/DROP MBR
	<b>TOTAL:</b>	<b>5,576.75</b>	<b>446.14</b>	<b>0.00</b>	<b>6,232.82</b>	
09/2025		4,570.86	365.67	0.00	6,332.66	PENDING RET/DROP/OPTS/DROP MBR
09/2025		-901.92	-72.15	0.00	-864.34	NEG MONEY AMOUNT DISALLOWED
	<b>TOTAL:</b>	<b>3,668.94</b>	<b>293.52</b>	<b>0.00</b>	<b>5,468.32</b>	
10/2025		8,007.91	640.64	0.00	8,007.91	TRANSACTION ALREADY RECEIVED
	<b>TOTAL:</b>	<b>8,007.91</b>	<b>640.64</b>	<b>0.00</b>	<b>8,007.91</b>	

# 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
	<b>TOTAL:</b>	<b>4,852.69</b>	<b>388.22</b>	<b>0.00</b>	<b>4,916.01</b>	
08/2025		5,576.75	446.14	0.00	6,232.82	PENDING RET/DROP/OPT5/DROP MBR
	<b>TOTAL:</b>	<b>5,576.75</b>	<b>446.14</b>	<b>0.00</b>	<b>6,232.82</b>	
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
	<b>TOTAL:</b>	<b>3,668.94</b>	<b>293.52</b>	<b>0.00</b>	<b>5,468.32</b>	
10/2025		8,007.91	640.64	0.00	8,007.91	TRANSACTION ALREADY RECEIVED
	<b>TOTAL:</b>	<b>8,007.91</b>	<b>640.64</b>	<b>0.00</b>	<b>8,007.91</b>	

# 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
	<b>TOTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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

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

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

# Contribution Corrections (CCR)

Corrects salary reporting in the current fiscal year

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

<b>Contribution Correction</b>					
System: 4 SSN: Name:		Employer: Fiscal Year: <input type="text" value="Current Fiscal Year"/> Reporting Month/Year: 11/			
<b>Instructions for using Contribution Correction:</b>					
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	
<a href="#">Edit</a>	2736.00	2736.00	218.88	30	<a href="#">Delete</a>

# Monthly Correction Journal Screen

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

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

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

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

# Terminations

Enter a termination date for employee who:

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

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

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

Updates	Submit Files
Agency Certification (Form 11B)	
Annual Leave Update	
Contribution Correction	
Enrollments	
Sick Leave Days Paid Update	
Sick Leave Add and/or Update	
<b>Terminations</b>	

### 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
<a href="#">Edit</a>	4	12/17/2001	



CONTENTS

[Related terms & definitions](#)

[What is service credit](#)

[Service credit formula](#)

[Impact of service credit](#)

[Identifying records that require service credit certification](#)

[What is a questionable year \(QY\)?](#)

[Questionable Years Report](#)

[Report options](#)

[Sort selections](#)

[How to read a questionable year report](#)

[Request for Certification of QYs](#)

[QY letter](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

[Request for Correction of Unreasonable Service](#)

The information presented in this index describes the following:

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

Related terms and definitions

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

- **Actual earnings:** All earnings paid to a member meeting the definition of earnable compensation in accordance with [LSA-R.S. 11:701\(10\)](#). (See "Earnable compensation" section of [Index 4.0](#) for more information and instructions.)
- **Full-time earnings:** The compensation that would be payable if the employee worked full-time for the entire reporting period plus any extra earnings. For service credit certifications, the full-time earnings are calculated based on the employee's full-time earnings for the entire reporting period. If an employee has worked part-time for the entire reporting period, the employee's full-time earnings would be based on the employee's full-time earnings for the entire reporting period.
- **Part-time for the purpose of earning service credit for eligibility purposes:** Employees are considered part-time for the purpose of earning service credit for eligibility purposes if they are scheduled to work what the employer considers a full normal work week but are scheduled to work less than a full normal day (100 percent effort). This definition of part-time service credit should not be confused with the definition of a part-time employee found in [Index 4.0](#). For example, if an employee works 35 hours per week (or less than a full normal work week), they are considered part-time for the purpose of earning service credit for eligibility purposes. For example, if an employee works 35 hours per week (or less than a full normal work week), they are considered part-time for the purpose of earning service credit for eligibility purposes. For example, if an employee works 35 hours per week (or less than a full normal work week), they are considered part-time for the purpose of earning service credit for eligibility purposes.
- **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.

# 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](#)

## Terms/definitions

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

## Terms/definitions (cont'd)

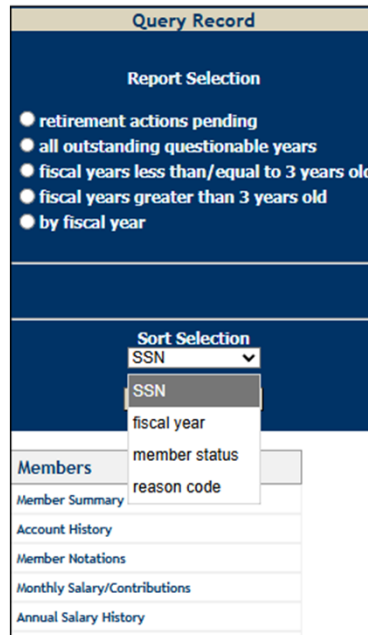
### **Service credit formula:**

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

### **Percent (%) effort formula:**

- $\# \text{ hours worked} / \# \text{ hours in a full workday}$
- *Example:* Employee works 5 hours per day; normal full-time is 8 hours per day;  $5/8 \text{ hours} = 63\% \text{ effort}$

# Retrieving Questionable Years Report



## Questionable Years Report

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

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

# Questionable Years Report

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

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

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
- 4 Partial year of service credit not previously certified
- 5 (P/T) Possible part-time employment (may receive additional eligibility credit)

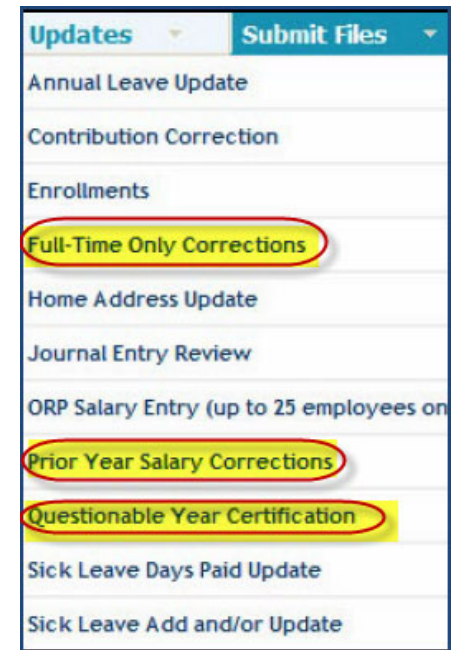
**Note: Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actuarial cost in accordance with Louisiana Revised Statute 11.888 C.**

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

<b>Reason:</b>	Official Leave (Other than Sabbatical)
<b>Comment:</b>	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 asterisks 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. 1<sup>st</sup> 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 required 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.**

Full-Time Earnings:

Reason:

Comment:

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

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

## COMMON ERRORS: Full-time earnings

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

# COMMON ERRORS: Part-time employment certification

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

Salary Correction Full-Time	
<b>Instructions for using Full-Time Comment:</b>	
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"><li>Full-Time not previously reported</li><li>1st Year of Employment After DROP</li><li>1st Year of Employment</li><li>Last Year of Employment</li><li>Official Leave (Other than Sabbatical)</li><li>Sabbatical at Reduced Pay</li><li>Extra Earnings</li><li>Workers' Compensation</li><li>Summer School Earnings</li><li>Full-Time Earnings Under/Over-stated</li><li>Part-time Employee</li><li>Substitute Earnings</li></ul>

# 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

### Questionable Year Certification

SSN: [REDACTED]	Employer: [REDACTED] A BD
Name: [REDACTED]	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:

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

# EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

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

#### Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1<sup>st</sup> 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: 1st year of employment

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: [REDACTED]		Employer ID: BD	
Name: R		Fiscal Year: 2017	
System: 4			

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

**Instructions for using Prior Year Salary Corrections:**

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

Sheltered:    Delete Posting

Add Unsheltered:

**Instructions for using 100% Switch:**

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

100% Switch

**Salary Correction Comment**

**Instructions for using Salary Comment:**

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

Reason:

**Comment:**

**Salary Correction Full-Time**

**Instructions for using Full-Time Comment:**

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

Reason:

**Comment:**

# Actuarial Cost/Charges for Prior Year Salary Corrections

If prior year correction increases earnings/contributions :

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

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

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

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

The three-year timeline for Prior Year Corrections:	
Current Fiscal Year:	FY 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

# Journal Entry screen

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

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



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



# When a TRSL member applies to retire/enter DROP

TRSL members have two ways to apply to retire:

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

TRSL Teachers' Retirement System of Louisiana

Home My Account My Self Service My Estimates My Retirement Help Logout

Apply for Service Retirement, ILSB, or DROP  
Apply for Disability Retirement

Employment Summary

Designated Beneficiaries SPOUSE

**TRSL** Application for Service Retirement, ILSB, or DROP (Form 11) 06-11  
rev. 12/22

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

**Section 1 - Retirement information (MUST BE COMPLETED)**

Check one:  Service (06-11A)  ILSB (06-11AS)  DROP (06-11F) Date of retirement/DROP begin date (mm/dd/yyyy)

**Section 2 - Member information (MUST BE COMPLETED)**

Name: Last, first, MI, suffix (or, II, etc.) Your Social Security number (###-##-####)

Street address / PO box City, state, zip

Home/cell telephone (include area code) Email address Date of birth (mm/dd/yyyy) - Attach proof of birth date

Work telephone (include area code) Job title

Name of employer Months of contract Spouse's Social Security number (###-##-####)

Check one: (Please attach applicable documents, such as judgments of divorce, death certificate, etc.)  
 Never married  Married  Divorced\*  Re-married  Legally separated\*  Widowed\* An affidavit will be sent after we receive a copy of your card

Current spouse's name: Last, first, MI, suffix (or, II, etc.) Spouse's date of birth (mm/dd/yyyy) - Attach proof of birth date

**Section 3 - Initial Lump-Sum Benefit (ILSB) - Complete ONLY if you are considering ILSB. Not applicable for DROP.**

I elect to receive a reduced retirement benefit based on the maximum lump sum.

I elect to receive a reduced retirement benefit based on the following amount: \$

**Section 4 - Annual COLA Option (ACO) - Complete ONLY if you are considering ACO.**

Yes, I wish to receive an estimate of **REDUCED** benefits based on the self-funded Annual COLA Option (ACO).

**Section 5 - Beneficiary designation - At a later date, you will receive an affidavit of estimated benefits on which you will choose your retirement option.**

Name: Last, first, MI, suffix (or, II, etc.) If no beneficiary desired, enter "No beneficiary." DO NOT LEAVE BLANK. Beneficiary's Social Security number (###-##-####)

Street address / PO box City, state, zip

If you want to designate a specific monthly benefit amount for your beneficiary to receive after your death, enter that amount here: Date of birth (mm/dd/yyyy) - Attach proof of birth date

Option 4 and 4A amount  Relationship

**See reverse to complete and sign application.** ➡

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

## TRSL encourages members to:

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

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

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

# Employer certifications: Retirement/DROP processing

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

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

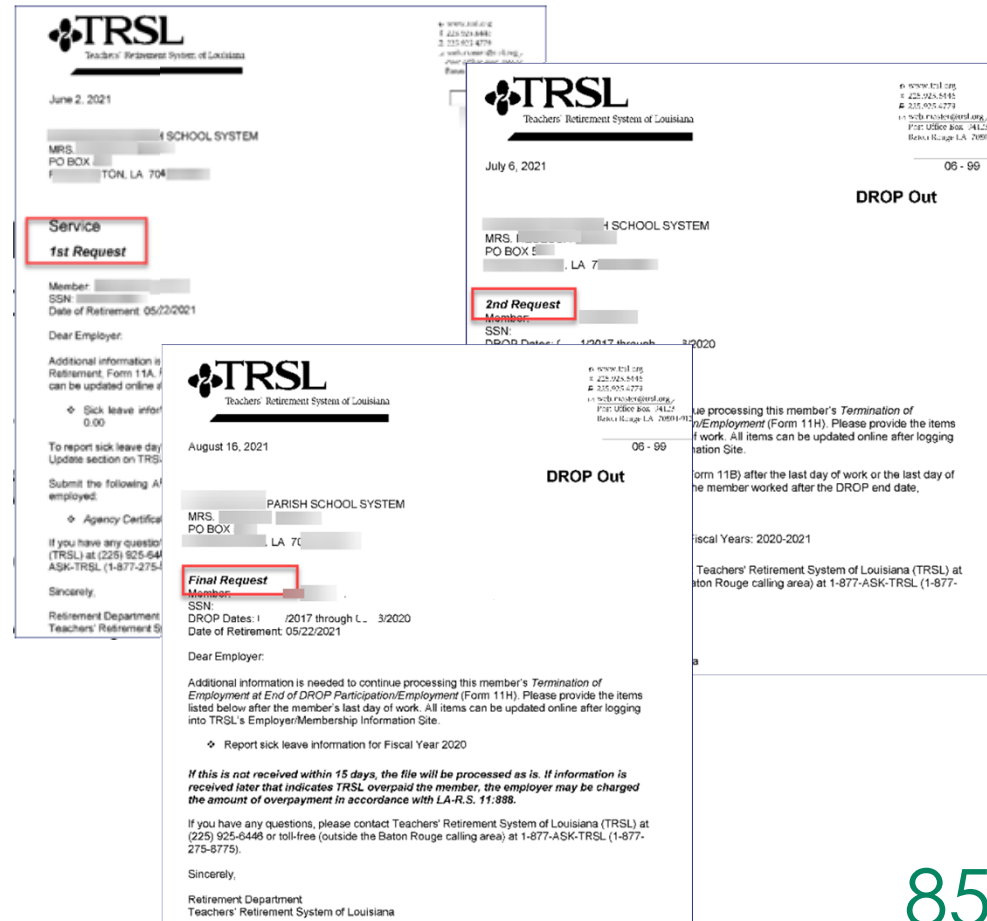
Updates	Submit Files	Log
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
ORP Salary Entry (up to 25 employees only)		
Prior Year Salary Corrections		
Questionable Year 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 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	
<input type="checkbox"/> 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.	
<b>Submit</b>	

# 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.

<b>Member Information</b>	
Member name	Social Security number
Employer	
<b>Current Year Information (July 1 - June 30) - Complete for all retirements, DROP and deaths</b>	
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"/>	
<b>Retiring After DROP</b>	
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**

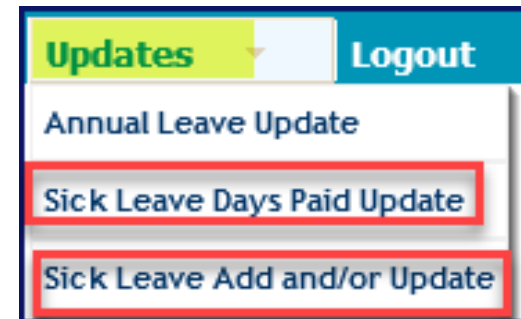
Member's last day of work **or** last day of official leave

## **RETIREMENT DATE**

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

# Employer sick leave certification

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



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

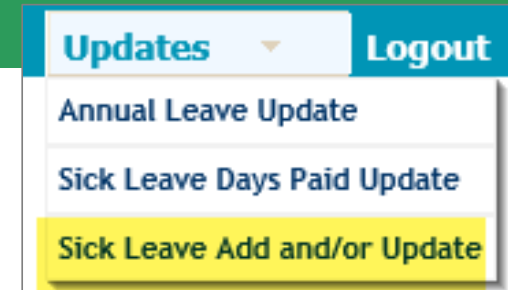
# Sick leave days used

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

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

OSUP submits annual sick leave file

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



### Sick Leave Add and/or Update

SSN: \_\_\_\_\_ System: 4  
 Name: \_\_\_\_\_ Employer: \_\_\_\_\_

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

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

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

# Sick leave days used during DROP participation

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

## To enter sick leave days used during DROP:

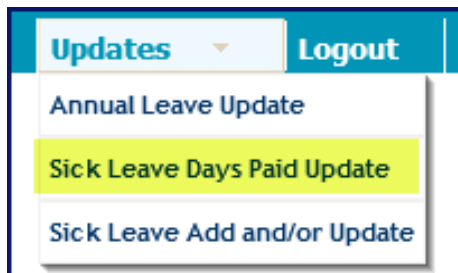
- Uncheck 'Use Employment History' box
- Enter Employment Dates:
  - For Beginning Date field, enter member's DROP begin date
  - For Ending Date field, enter member's DROP end date

The screenshot shows the 'Query Record' form in EMIS. The 'System' field is set to '4'. The 'SSN' field is empty. The 'Use Employment History' checkbox is checked and circled in red. Below it, the text '- OR -' and 'Enter employment dates' are visible. The 'Enter employment dates' section is highlighted with a red border and contains two date fields: 'Beginning Date (mm/dd/yyyy)' and 'Ending Date (mm/dd/yyyy)', both of which are empty. Below these fields, there is an optional section for 'Select months of contract for adding records' with a dropdown menu. At the bottom, there are radio buttons for 'Display Records' with options 'All', 'Adds only', and 'Updates only'. The 'All' option is selected. There are 'Select' and 'Clear' buttons at the very bottom.

# 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)

**Add**

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

The diagram shows the 'Sick Leave Days Paid' form with a text input field and an 'Add' button. A red arrow points from the 'Add' button to the text input field. A blue callout bubble with a white background and a blue border contains the text 'Enter # Sick Lv days paid (ex. 25), then click Add' and points to the text input field.

# EMIS sick/annual leave summary screen

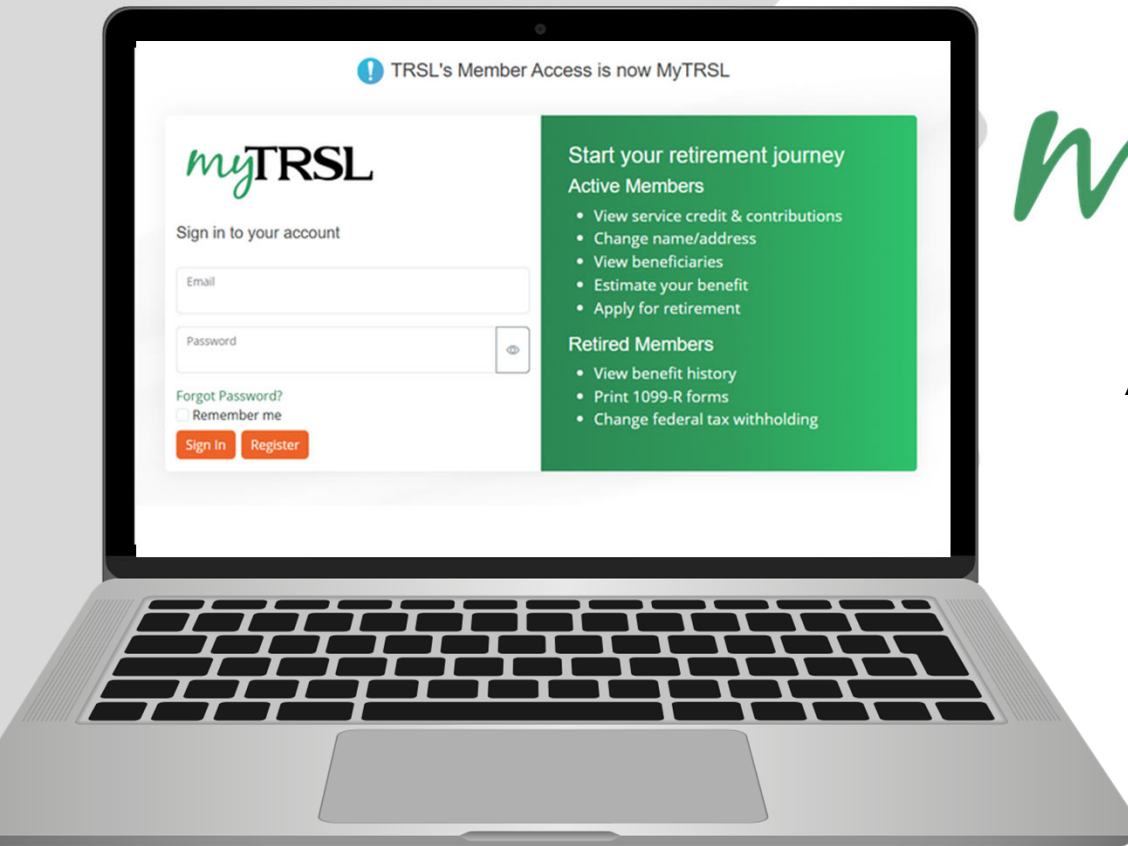
Confirms leave data already updated by employer(s)

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			
		<b>Total:</b>	<b>74.86</b>	<i>days used and ss worked 07/01/1990 and forward.</i>				<b>10.00</b>	
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	

MEMBER ACCESS  
IS CHANGING TO

*my*TRSL.ORG

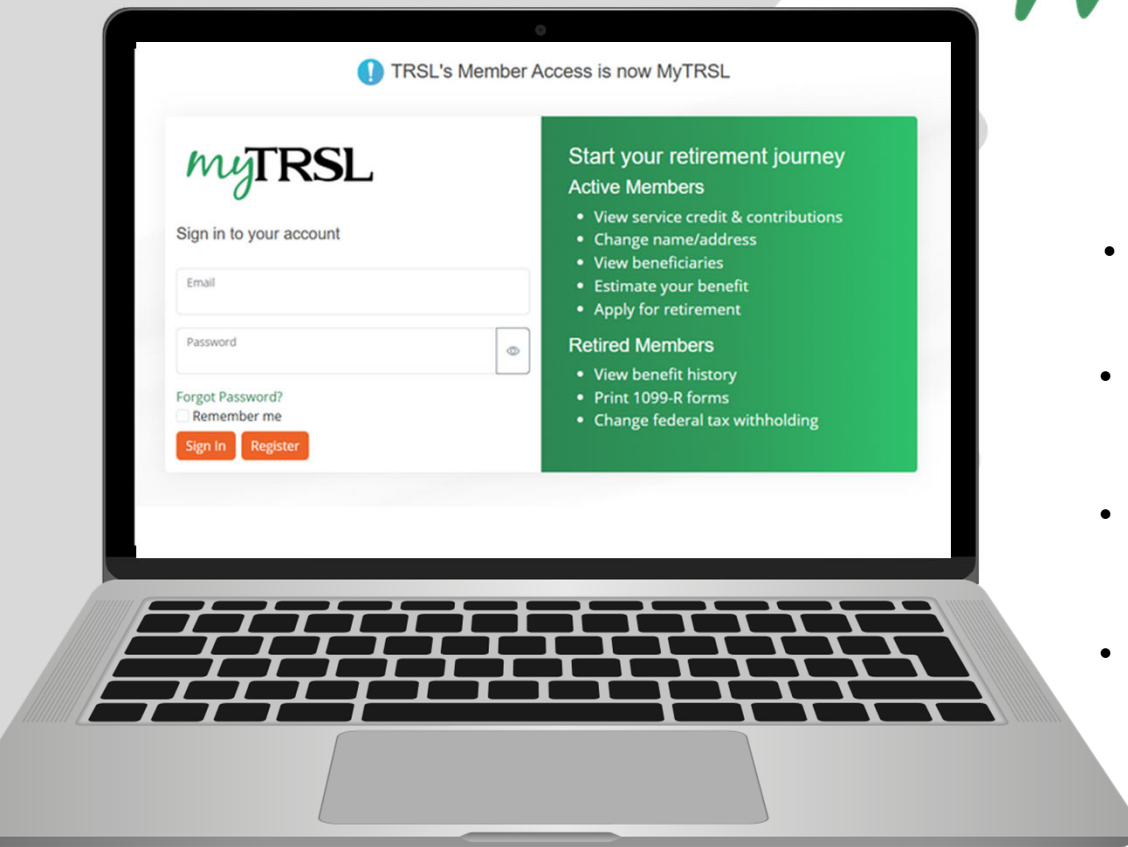


**A redesigned member portal  
with *members* in mind!**

- 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**

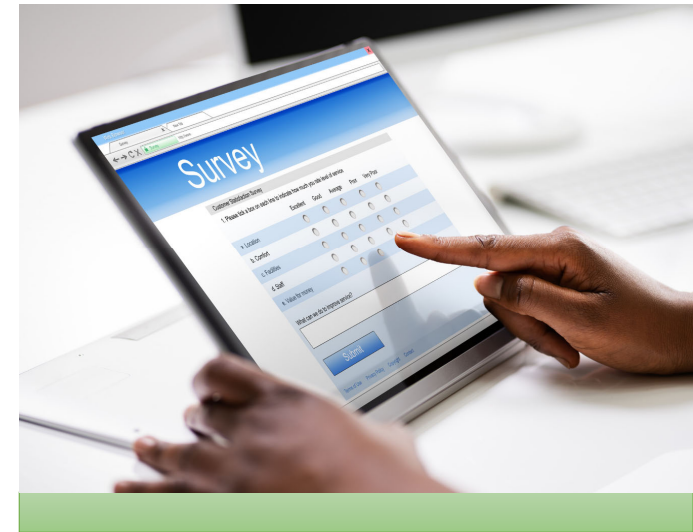
Email: [kelly.resnick@trsl.org](mailto:kelly.resnick@trsl.org)

Phone: 225-925-6929

# Surveys

**Please complete online survey to help us improve future trainings!**

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



A red apple sits on a wooden desk in front of a chalkboard. To the left of the apple are several books standing upright. The chalkboard has a dark green background with some faint white markings.

# THANK YOU!

*We're here for you.*

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

[www.trsl.org/employers](http://www.trsl.org/employers) | [web.master@trsl.org](mailto:web.master@trsl.org)

