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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 and covered employees contribute to TRSL. These contributions and investment earnings fund benefits paid out to TRSL members and their beneficiaries.

Contributions are calculated based on a member's gross [earnable compensation](#).

Employers must withhold the correct contribution amounts from TRSL-eligible employees' earnable compensation (also referred to as [actual earnings](#)) and remit both member and employer contributions to TRSL each month with the corresponding salary and contributions transmittal report (or file).

Member contribution rates

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

Current member contribution rates

School Lunch Plan A	9.1% (System Code 2)
School Lunch Plan B	5.0% (System Code 3)
Regular Plan	8.0% (System Code 4)

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Member contributions are tax-sheltered (pre-tax). There are, however, some exceptions, such as employees who are TRSL return-to-work (RTW) retirees that are required to contribute on their RTW earnings, employees who are on workers' compensation (and not using sick leave), and members making contributions during USERRA military leave (and not using sick/annual leave). For these instances, members contributions are unsheltered (post-tax).

Employer contribution rates

Employer contribution rates are established annually under LSA R.S. [11:101](#), [11:102](#), [11:102.2](#), and [11:104](#) by the Public Retirement Systems' Actuarial Committee (PR SAC) and are subject to change each fiscal year (July 1 – June 30).

Employers can find both current fiscal year and historical employer contributions rates by viewing the TRSL Defined Benefit Plan Contribution Rates table, available on the [Contribution Rates](#) page in the Employers section of our website.

The Contribution Rates page also provides information about the Optional Retirement Plan (ORP) employer contribution rates. *See Index 16.0 for more details on ORP.*

Earnable compensation

Earnable compensation is defined as the compensation (wages, salary, and other payments) earned by a member during the full normal working time in a position that is TRSL-eligible [[LSA R.S. 11:701\(10\)](#)]. Employers must report every TRSL-eligible employee's earnable compensation and remit applicable member and employer contributions to TRSL **by the 15th of each month.**

All earnable compensation for TRSL-covered employees should be reported in the fiscal year earned (July through June is TRSL's fiscal year). If your agency has TRSL-covered employees who are scheduled to work nine (9) months (such as school-based employees), but are paid over 12 months (annualized compensation or "12 month salary spread"), you must ensure all 12 paychecks representing compensation earned in a single school year are reported in the correct fiscal year.

Most Louisiana K-12 public schools will report the summer paychecks (June, July, and August) that represent payment for work performed prior to the end of the school year in the month of June to ensure all salary and contributions are reported in the correct fiscal year.

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Earnable compensation subject to TRSL contributions

Member and employer contributions must be made on all TRSL members' earnings. Reportable earnable compensation includes, but is not limited to, the following:

- PIP earnings for members who participated in the Professional Improvement Program
- overtime, bonuses, stipends, tax revenues
- extra pay for extra services contracts
- additional compensation, such as compensation for planning time, etc. in accordance with [LSA R.S. 17:418](#) (does not apply to employees of the state special schools or the schools and programs administered through the special school district)
- extra pay for after-school daycare programs
- extra pay for collecting fees at ball games
- cash housing allowances
- full salary for members on extended sick leave paid at 65%
- individual Form 1099 contract payments of more than \$1,000 to any non-retiree who is also a current W-2 employee at another TRSL-covered agency and meets Primary Employment enrollment with the other TRSL reporting agency. **All Form 1099 payments for non-retirees must meet criteria for Secondary Employment earnings.***
- cumulative Form 1099 payments issued by a single Secondary Employer during a fiscal year that exceeds \$15,000 (remit contributions on the portion of earnings that exceed \$15,000 in a fiscal year). *Employee must also have current W-2 earnings at another TRSL-covered agency and meet Primary Employment enrollment with the other TRSL reporting agency.**

***Form 1099 contract payment limits/exclusions do not apply to TRSL return-to-work (RTW) retirees.** Refer to Index 15.0 for more details on Form 1099 reporting requirements for RTW retirees.

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Refer to Index 2.0 for information on primary and secondary employment.

Compensation not subject to TRSL contributions

There are some payments and compensation that do not meet the criteria for "earnable compensation." Contributions must not be withheld from the following:

- **Per diem:** monies paid to employees to cover living expenses when traveling for work
- **Post allowance:** cost-of-living allowances granted to employees officially stationed at a post in a foreign area to cover substantially higher living expenses
- **Payment in kind:** the use of a good or service as payment instead of cash
- **Hazardous duty pay:** additional pay for performing hazardous duty or work involving physical hardship
- **Payment in lieu of unused sick or annual leave**
(EXAMPLE: agencies who pay retiring employees up to 200 hours for unused sick leave and/or up to 300 hours for unused annual leave)
- **Lump sum payments for discontinuation of contractual services**
(such as retirement incentive payments)
- **Form 1099 only payments for non-retirees without a Primary Employer:** if employee is a TRSL non-retiree without W-2 covered earnings that meet Primary Employment enrollment with another TRSL reporting agency, then Form 1099 contract earnings alone are not reportable. *All Form 1099 payments for non-retirees must meet criteria for Secondary Employment enrollment.*
- **Form 1099 secondary employer payments** to a TRSL member with a Primary Employer are not reportable if all of the following occur:
 - a. **Employee is not a TRSL retiree.**
 - b. *Individual contract is for \$1,000 or less and*
 - c. *Cumulative amount of Form 1099 payments issued by a single secondary employer to an employee in a fiscal year is \$15,000 or less*

If your agency determines any employees' earnings or payments, not specifically listed in statute as an exclusion, are not earnable compensation, **your agency must provide documentation and legal analysis of your determination that the compensation paid to the employee is not earnable compensation under [LSA R.S. 11:701\(10\)](#).**

The above lists are not all inclusive. Contact your assigned [Retirement Analyst Liaison](#) if you have any questions about what wages and compensation you should include or exclude in the amounts you report to TRSL.

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Salary limitations

Charter schools

Earnable compensation for charter school employees shall not include any compensation paid to a teacher or school employee which exceeds the salary that would have been paid if employed by the local school system as per [LSA R.S. 17:3997\(4\)](#). This statute is frequently referred to as the "phantom salary" law. TRSL-covered charter schools are required to have a policy in place to be in compliance with LSA R.S. 17:3997(4).

IRS salary and contribution limits

The Internal Revenue Service (IRS) limits annual earnable compensation and contributions amounts allowable under a qualified retirement plan. These limits are subject to change each calendar year.

Employers can find both current and historical compensation (for TRSL's Defined Benefit Plan) and contribution (for the Optional Retirement Plan – ORP) limits by viewing the tables available on the [IRS Limits](#) page in the Employers section of our website.

If contributions are made on earnings in excess of the annual compensation (or ORP contribution) limits, TRSL will credit the employer's account with applicable contributions; it is the employer's responsibility to refund the employee contributions to the member.

Monthly salary and contributions reports

Employers are required to send contribution reports (frequently referred to as salary/contributions files) every month detailing employees' earnable compensation and contributions paid by TRSL-covered employees. Reports are required for each of the TRSL retirement plans: Plan A, Plan B, and Regular Plan. The report is due by the 15th of every month.

TRSL retirees, employed under return-to-work provisions requiring contributions should be included on employers' contribution report transmittals. See Index 15.0 for more information on rehired retirees.

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How to submit your report

There are three ways to submit your agency's monthly salary and contribution reports:

Method	Description	Registration process
Direct upload on EMIS	Upload unencrypted file on EMIS	Employer must be registered to access EMIS and request access rights to "Submit Files" on Form 1 . <i>See Index 1.0 for more information.</i>
	If the file is formatted correctly and contains no records that would result in the file being rejected, the file will be posted immediately.	
	A summary report will be displayed immediately after submittal if the report is accepted.	
	If the file is rejected, an error report will be displayed immediately listing the records that caused the file to be rejected along with a reason for each record.	
File Transfer Protocol (FTP)	Send encrypted file via pgp-compatible encryption software	Employer must make application and registration with TRSL to obtain TRSL public key Encrypted file name must conform to naming convention given in the transaction layout <i>See Index 18.0 for more information</i>
	Employer uses TRSL public key for PGP encryption of files sent to TRSL	
	File transaction occurs overnight; file posts to TRSL on the next business day	

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Online update on EMIS (manual entry)

Employer manually keys in data (member SSN, salary and contributions information) – up to 100 employees only.

User is notified via an error message displayed on the screen if a record contains an error that would result in that record being rejected or the entire file being rejected. The record must be corrected in order to be submitted.

If there are no errors, TRSL receives and posts data input immediately.

Only available for employers with 100 or less TRSL-eligible employees

Employer must be registered to access EMIS and request access rights for "Salary report (only for employers with no more than 100 employees)" on [Form 1](#).

If a salary/contributions report has been sent in error, contact [TRSL's Active Membership Specialist](#) immediately regarding resubmission of the data.

Direct upload on EMIS

TRSL recommends reporting agencies submit their monthly salary and contributions reports by uploading the file directly to EMIS.

Designated employer personnel must be specifically authorized with file submission access on *Authorized Contacts* (Form 1). Those with file submission access will see a "Submit Files" menu after logging into EMIS.

1. Log into EMIS
2. Under *Submit Files* menu, select "Salary Contribution"
3. Select "Browse" button to find the file path and file name from your computer system



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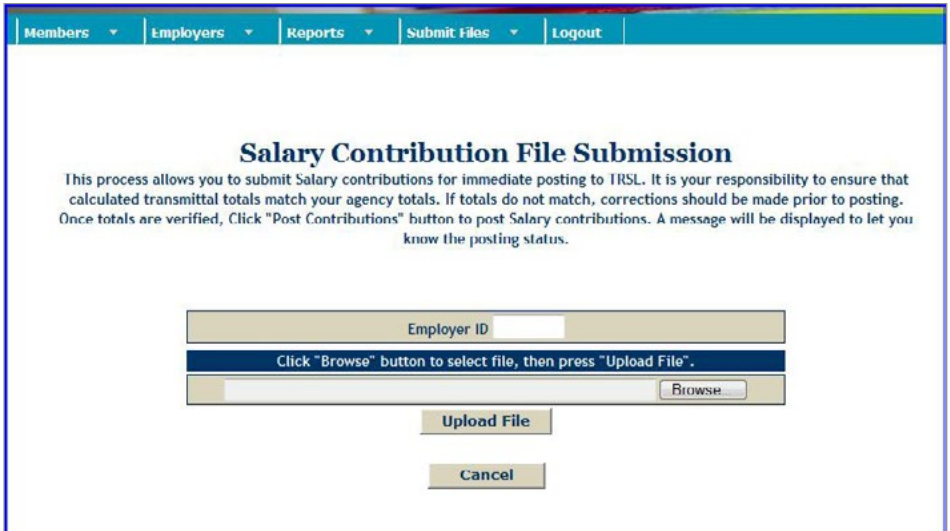
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4. Select "Upload File" once the correct monthly salary/contribution data file has been selected (no encryption necessary).



5. If the file was processed you will immediately see a Salary Contribution Post Summary Report* showing any rejected transactions and a recap showing the posted total earnings and contributions.
6. If the file was rejected you will immediately see a Salary Contribution File Error Report* listing any records that caused the file to reject. You will have to remove or correct those records and resubmit the file.

Common reasons for a file to be rejected would be including ORP Participants on the file, not formatting the file correctly, and trying to report a month that has already been posted.

Note: If you try to submit your file and receive a Salary Contribution File Error Report with an error message of ORP Member, Contact Employer Services, that means you included an ORP Participant on your file and will have to remove them and resubmit the file. You should also check your ORP file to make sure that ORP participant is included on it. Do not just remove them from your monthly salary file without making sure they are included on your monthly ORP file. If you already submitted that month's ORP file and they were not on it, you must report those earnings/contributions on the next month's ORP file.

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*If you do not see the Salary Contribution Post Summary Report or the Salary Contribution File Error Report immediately after submitting the file, check to see if your pop-up blocker is on. Both of these files should open in a new window so you may have to turn off your pop-up blocker or adjust your settings to allow these pop-up windows.

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

EMIS online update (manual entry) – up to 100 employees

If the reporting agency has 100 or less TRSL-covered employees, manual entry submission via Online Update in EMIS is available.

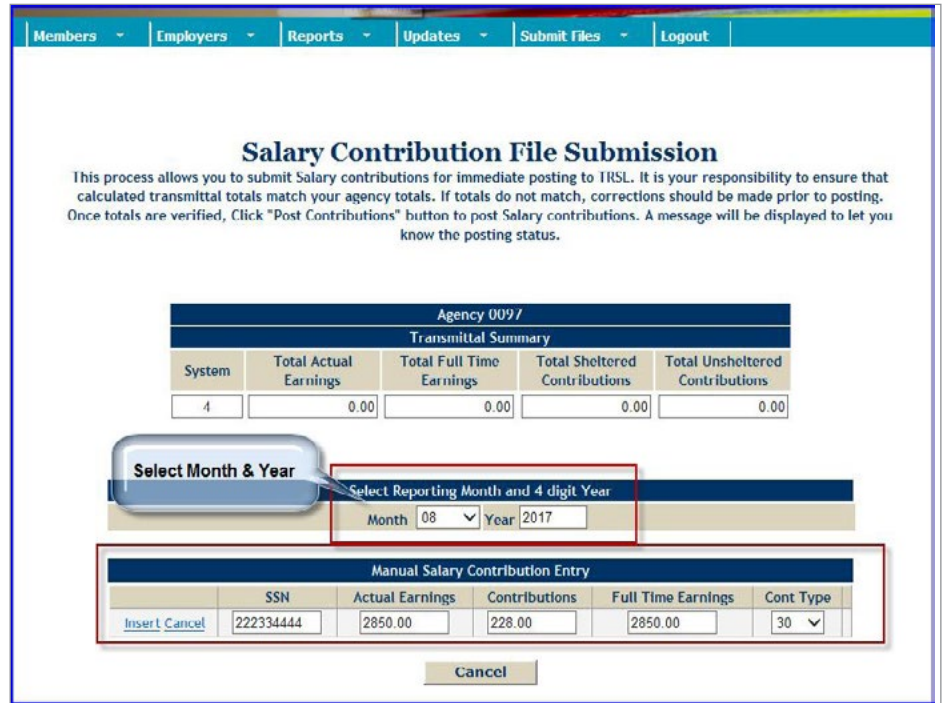
Designated employer personnel must be specifically authorized with salary report entry access on *Authorized Contacts* (Form 1). Those with this access will have "Salary Contribution Entry (up to 100 employees only)" access under the Updates menu in EMIS.

1. Log into EMIS
2. Under *Updates* menu, select "Salary Contribution Entry (up to 100 employees only)"
3. Select Month and Year of earnings to be reported
4. Insert TRSL-covered employee's earnings data
 - a. **Actual Earnings** – enter all TRSL-covered earnings actually earned during the entire month for the reporting period selected
 - b. **Contributions** – enter the amount of TRSL contributions actually deducted from the employee's earnings
 - c. **Full-Time Earnings** – enter the amount the employee would have earned if he worked full-time for the entire month for the reporting period selected
 - d. **Contribution Type** – enter 30 for tax-sheltered (pre-tax) or 10 for tax-unsheltered (post-tax) NOTE: Type 10 is only valid for rehired retirees eligible to contribute to TRSL or members who make post-tax TRSL contributions due to workers' compensation or military leave

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5. For each additional TRSL-covered employee, click "Add Row." Repeat steps 4a – 4d above.
6. After entering all monthly earnings and contributions data for your last TRSL-covered employee, click "Post Data" button that will be displayed near bottom of your screen.



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 Month & Year

Select Reporting Month and 4 digit Year

Month 08 Year 2017

Manual Salary Contribution Entry

	SSN	Actual Earnings	Contributions	Full Time Earnings	Cont Type
Insert Cancel	222334444	2850.00	228.00	2850.00	30

[Cancel](#)



Select Reporting Month and 4 digit Year

Month 08 Year 2017

Manual Salary Contribution Entry

	SSN	Actual Earnings	Contributions	Full Time Earnings	Cont Type	
1	222334444	2850.00	228.00	2850.00	30	Delete
Add Row						

Click "Add Row" to enter add'l TRSL-covered employee's monthly earnings/contributions data

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Reporting deadline

All contributions reports must be received and posted to TRSL **within 15 calendar days after the end of the month** covered by the report, regardless of reporting method used. TRSL encourages all of its reporting agencies to submit their contribution reports as early as possible so that any errors can be identified and resolved early.

Components of the monthly salary/contributions report

Employers reporting monthly salary and contributions must include the following:

- **Actual Earnings (AE)** – all earnings meeting the definition of earnable compensation in accordance with [LSA R.S. 11:701\(10\)](#). Member and employer contributions must be made on all TRSL members' earnings, unless the earnings are for the performance of duties in a capacity that is normally covered by another statewide retirement system.
- **Contributions** – the amount deducted from the employee's actual earnings based on the appropriate [contribution rate](#).
- **Full-time Earnings (FTE)** – the compensation that would be payable if the employee worked full-time for the entire reporting period. For the monthly salary/contribution reports, the full-time earnings amount should be the compensation the member would have earned if he/she worked the entire month as a full-time employee in a TRSL-covered position.
 1. Full-time earnings represents the member's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the member (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/her base pay that meets the definition of earnable compensation.
 2. Full-time earnings must be equal to or greater than actual earnings. Full-time earnings can never be less than actual earnings or be reduced because a member was docked.
 3. The full-time earnings for [part-time employees](#) should reflect the compensation that the member would have earned if he worked full-time (35 – 40 hours per week) for the entire reporting period (month).



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Report/file layout

The file layout for the monthly salary/contributions report is available in *Index 18*. See transaction layout information for the Salary Contribution (SAL) Input File.

Monthly salary/contributions screen (EMIS)

Salary and contributions from your agency's monthly contributions reports will be posted to the individual member's TRSL account (if the record is not rejected). To review the monthly breakdown of the current fiscal year's salary and contributions reporting for a single employee, employer personnel with EMIS access can view the Monthly Salary/Contributions Screen.

- Log into EMIS
- Select "Monthly Salary/Contributions" under Members menu
- Enter System Code and employee's Social Security Number on the left side of the screen
- Click "Select"

Screen will provide a month-by-month breakdown, in fiscal year order (July through June), of an employee's reported actual earnings, full-time earnings, and contributions for the **current fiscal year**.

Monthly Salary/Contributions					
System: 4	SSN: [redacted]	Name: [redacted]		N	
Fiscal Year: 2025	% Year Employed: 100.00%				
Primary Employer: [redacted]	SC	BD			
Month	Actual Earnings	Fulltime Earnings	Contributions	Exp	Rec
Jul				0	0
Aug	4,939.89	4,939.89	395.19	4	3
Sep	5,938.89	5,938.89	475.11	3	3
Oct	4,939.89	4,939.89	395.19	3	3
Nov	4,939.89	4,939.89	395.19	3	3
Dec	4,939.89	4,939.89	395.19	3	3
Jan				3	0
Feb				3	0
Mar				3	0
Apr				3	0
May				3	0
Jun				3	0
Total	25,698.45	25,698.45	2,055.87		

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How to report special cases on the monthly salary/contributions report

As an employer, you will occasionally encounter special situations when reporting members' salary and contributions.

Use the reference guide below for information on how to report these special cases/situations.

Leave without pay

Leave without pay (LWOP) is an approved temporary absence from duty in an unpaid status. The employee is still employed but not receiving pay.

Members who are on leave without pay must be reported on the monthly contributions reports until the leave ends or employment terminates.

Leave without pay for entire month

Reporting on the contributions report should reflect zeros for actual earnings and zeros for contributions if the member was on leave without pay for the entire month. Full-time earnings should reflect the amount of earnings the member would have received if he worked full-time for the entire month.

EXAMPLE: *Employee on LWOP for the entire month whose normal base monthly pay is \$3,943.33.*

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$0	\$0	\$3,943.33

Leave without pay for partial month

If the member is on leave without pay for a partial month, report actual earnings received and contributions withheld for the reporting period. Full-time earnings should reflect the amount of earnings the member would have received if he worked full-time for the entire month.

EXAMPLE: *Employee on LWOP for half the month*

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$1,971.67	\$157.73	\$3,943.33
(\$3,943.33 × .50)	(\$1,971.67 × .08)	

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Docked by substitute pay

Members whose earnings are docked by the amount paid to substitutes should be reported on the monthly contributions report as if the earnings were not docked, as per the provisions of [LSA-R.S. 11:872](#). Actual earnings should reflect the amount of earnings before being docked. This applies only in situations where the members are receiving a portion of their daily rate of pay.

EXAMPLE: A member is a 9 month employee scheduled to work 182 days during the school year. The member's full daily rate of pay is \$260. The member is absent a full day and has no sick leave. A substitute is hired to take the member's place and is paid \$65. The employer docks the member \$65 and actually pays the member \$195 (difference in amount paid substitute). The correct reporting to TRSL should be as follows:

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$3,943.33	\$315.47	\$3,943.33
[(\$260 × 182 days) / 12]	(\$3,943.33 × .08)	[(\$260 × 182 days) / 12]

Members who are docked their full daily rates of pay because the substitutes' daily rate of pay is more than theirs should be reported in accordance with the guidelines in the previous section, [Leave Without Pay](#) (LWOP).

Extended sick leave at 65% salary

Members granted extended sick leave (ESL) under the provisions of [LSA-R.S. 17:1202C](#) are required to pay contributions on 100% of full salary.

Although the employer only pays the member 65% of his salary for each day on extended sick leave, the employer must withhold retirement contributions on the employee's full rate of pay, not on the reduced rate of pay.

EXAMPLE: A member's full rate of pay per month is \$3,943.33 per month. The employee is on extended sick leave for the entire month and earns \$2,563.16 (65% of \$3,943.33). The employer will report the employee's full unreduced salary and withhold member contributions of \$315.47, based on the employee's full pay (8% × \$3,943.33)

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$3,943.33	\$315.47	\$3,943.33

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Actual earnings (AE)	Contributions	Full-time earnings (FTE)
[Earned \$2,563.16 (65%), but report @ 100%]	(withhold 8% of full pay, not on reduced pay)	

Sabbatical leave

Members on approved sabbatical leave with partial pay have the option to contribute on their full-time earnings rate or on their partial pay received during their leave. The earnings on which contributions are made will be reported as the actual earnings.

Service credit for benefit computation will be based on the percentage of full-time earnings for which the employee has paid retirement contributions. Members on approved sabbatical leave must contribute on their full-time earnings rate to receive a full year of service credit for benefit computation and eligibility.

Members who make retirement contributions on their partial pay will receive prorated service credit for benefit computation based on the percentage of actual earnings to full-time earnings. These members, however, will receive a full year of service credit for eligibility purposes only upon employer certification indicating sabbatical leave. These members can later purchase the additional service credit (difference between service credit for eligibility and service credit for benefit computation). *Refer to Index 9.0 for Purchase of Service Credit information.*

Sabbatical leave with contributions on full-time earnings

If the member elects to pay retirement contributions on his full-time earnings rate while on approved sabbatical leave, then report actual earnings to match the employee's full-time earnings.

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$3,943.33	\$315.47	\$3,943.33

Service credit for benefit computation and eligibility will be a full year.

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Sabbatical leave with contributions on partial pay

If the member on approved sabbatical leave elects to pay retirement contributions on their partial pay in lieu of their full-time earnings, then report the earnings on which contributions are made as the actual earnings. For full-time earnings, report the amount the member would have made if he was not on sabbatical leave and had instead worked full-time for the entire month.

EXAMPLE: *The correct reporting to TRSL for a member who receives 75% of his or her full-time earnings and chooses to contribute on the reduced earnings rather than the full-time earnings:*

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$2,957.50	\$236.60	\$3,943.33

Service credit for benefit computation would be 75% of a year; service credit for eligibility would be a full year upon employer certification indicating sabbatical leave.

Service credit for benefit computation is the amount of service credit used to calculate a member's retirement benefit or DROP deposit amount. (It determines the dollar amount of benefits a member will receive at retirement.)

Service credit for eligibility determines when a member is eligible to retire and (for Regular Plan members) the benefit percent factor or multiplier to be used when calculating the member's retirement benefit or DROP deposit amount.

100% accrual

When members reach 100% accrual (years of service x retirement % factor = 100%), no further member contributions are due. However, **employer contributions must continue to be paid.**

Based on the retirement plan, members reach this limit after obtaining the following years:

TRSL Regular Plan	40.00 years
TRSL Plan A	33.33 years (if member does not have any supplemental credit at 1%)
TRSL Plan B	50.00 years
LSU employees (employed before 1/1/1979)	various times, monitored by TRSL

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Members' earnings should continue to be listed on the monthly contributions reports with the correct amounts of actual and full-time earnings and zero member contributions.

EXAMPLE: Correct reporting to TRSL for a member who has attained the 100% limit should be as follows:

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$3,943.33	\$0	\$3,943.33

TRSL notifies the employer when a member reaches the 100% accrual limit.

To avoid under-reporting employee contributions, employers should continue to withhold and report member contributions for employees who are approaching the 100% accrual limit. TRSL will contact the employer once an employee has reached the limit and will place a switch-over date on the employee's TRSL account record to indicate the last **member contributions** reporting period.

REMEMBER: The employer must continue to report the member's actual earnings and correct full-time earnings, zero member contributions, and remit employer contributions.

EMIS EXAMPLE: Switch-over date for 100% accrual

View Switch-Over Date for 100% Accrual on Employee's Member Summary Screen

Member Summary

SSN: _____ Address Date: 08/11/2009
 Name: PHYLLIS F Address: _____
 Gender: Female METAIRIE LA 70005-3807

Status Information

Sys	Seq	Status	Code	Date	DROP Record
4		ACTIV-DROP	(AD)	10/01/2006	

TRSL Regular Plan Information

Date of Service Accrual: 02/20/1973		Before DROP Average Comp:	25
Switch-Over Date: 2016/11		After DROP Average Comp:	29
Social Security Eligibility Date:			
		Original Retirement Plan	
Service Credit for Benefit Computation		Member Contributions	
Regular Service	30.00	Unsheltered Regular Savings	62
DROP Regular	9.80	Tax-Sheltered Regular Savings	83
		Regular Salary Report as of 12/2016	62

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Part-time employees

Part-time employees who are eligible for TRSL membership must be reported with their actual earnings and contributions. The full-time earnings, however, must reflect the amount the employees would have earned for the entire month had they worked full time at the same hourly rate of pay.

EXAMPLE: Ms. Smith works part-time for 21 hours a week at an hourly rate of \$6.25. A full week is 35 hours for a full-time employee. Reporting for a full month for this part-time employee should reflect the following:

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$525.00	\$42.00	\$875.00
(\$6.25 × 21 × 4)	(\$525.00 × .08)	(\$6.25 × 35 × 4)

Part-time employees **who work a part of every day** of the full year will receive prorated service credit for benefit computation based on the percentage of actual earnings to full-time earnings. They will receive a full year of service credit for eligibility purposes only, upon employer certification indicating part-time employee and correct full-time earnings.

Workers' compensation benefits

The employer must notify TRSL when any of its TRSL-covered employees first begin receiving workers' compensation. Employers should provide:

- date of the injury,
- date workers compensation benefits started, and
- member's full-time salary at time of injury

At the beginning of each fiscal year, the employer must provide a list of all members who will continue receiving workers' compensation benefits.

Required information can be sent by several methods:

- a. Email to webmaster.employerservices@trsl.org
- b. Fax to 225-925-6887

Reporting requirements for TRSL-covered employees:

As per the provisions of [LSA-R.S. 11:151\(B\)](#), the member has the option of paying employee contributions on a salary **not to exceed the greater of the following:**

- a. the worker's compensation benefit received or
- b. the salary at time of qualification for worker's compensation

NOTE: The salary for the member should not increase as long as he or she is receiving worker's compensation.

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- If the member pays employee contributions on an amount which is less than the full-time rate at the time of qualification, service credit will be prorated for both benefit computation and eligibility. The member cannot later come back and purchase the additional service credit.

***EXAMPLE:** An employee receives 2/3 of his full pay while on workers' compensation for the entire month. He elects to pay member contributions on his worker's compensation benefit amount instead of his full salary.*

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$2,628.89	\$210.31	\$3,943.33
(\$3,943.33 × .67)	(2,628.89 × .08)	

- If the member chooses not to contribute at the time he or she qualified for workers' compensation, then no service credit (both for benefit computation and for eligibility) can ever be obtained.

***EXAMPLE:** Employee chooses not to make any member contributions while on workers' compensation.*

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$0	\$0	\$3,943.33

- The member should sign a document drafted by the employer in which the employee confirms his election to pay TRSL retirement benefits on one of the following:
 - Full-time Salary OR
 - Workers Compensation benefits (usually 2/3 of regular Full-Time Salary) OR
 - Not to pay TRSL retirement contributions at all while on Workers Compensation

If this is not done, there may be no legal recourse should the member decide to file suit.

- The employer pays the employer portion on the actual amount on which the employee contributes.
- Sheltered vs. unsheltered member contributions
 - Report **sheltered contributions** if either of these conditions apply:

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- a. The member on worker's compensation is receiving his or her full salary because of sufficient sick leave
 - b. The member has salary or is using sick leave in addition to worker's compensation benefits (report all earnings as sheltered)
- Report **unsheltered contributions** if member's entire earnings for the reporting period consist of worker's compensation benefits only (employee is not using sick leave or paid regular salary)

DROP participation

TRSL members in the Regular Plan, Plan A, or Plan B who meet eligibility requirements may elect to participate in the Deferred Retirement Option Plan (DROP). **Both the member and the employer stop making retirement contributions on all salary earned during the member's DROP participation period.**

Entering DROP

When a TRSL-covered employee applies for and is deemed eligible for DROP, monthly contributions can be reported up to one month after the member's "termination date," which will be the day before DROP participation begins. If, however, the member's termination date is in June, all earnings before DROP must be posted no later than June, so that all contributions are reported in the same fiscal year.

All earnable compensation **earned** before DROP participation begins must be reported to TRSL as actual earnings. This includes any type of sales tax bonus, tax supplement, stipend, workshop, or overtime compensation received before entering DROP. The employer must withhold and report contributions on all earnings (including tax supplements and sales tax bonuses) on the percent of the year worked during which they are paying contributions.

EXAMPLE: Mr. Johnson is a TRSL member who enters DROP on February 24, 201X. Mr. Johnson is a 9-month employee (182-day work schedule) who is paid over 12 months, with a pay cycle of September through August. His school year contract began on August 8, 201X.

The period of time that earnable compensation is to be reported to TRSL is July 1, 201X (start of the fiscal year) to February 23, 201X (day before his DROP participation begins). If the member receives any type of stipend, workshop, or overtime compensation before entering DROP, then 100% of those earnings are to be reported to TRSL as actual earnings and must be included in the full-time earnings reported.

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Full-time earnings to report:

Base contract annual salary rate = \$45,000

Sales tax payment on 12/30/201X = \$780

Stipend paid on 1/1/201X = \$750

Workshop paid on 3/7/201X = \$50 (Paid after entering DROP)

Total Full-time Earnings = \$46,530 (\$45,000 + \$780 + \$750)

Actual earnings to report:

Base contract annual salary rate = \$45,000

Worked 128 days prior to entering DROP on February 24 (128 / 182 days = 70% of the fiscal year)

\$45,000 Annual Salary / 182 day contract = \$247.25 daily rate

\$247.25 daily rate × 128 days worked before DROP = \$31,648 base salary earned before DROP

Sales Tax payment on 12/30/201X = \$780

Stipend paid on 1/1/201X = \$750

Total Actual Earnings to be reported before DROP: \$33,178 (\$31,648 + \$780 + \$750)

Last month to report all earnings before DROP will be March 201X [one month after "termination" date (or day before DROP participation begins)]

Service credit for the fiscal year entering DROP: \$33,178 / \$46,530 = 71%

Difference in percentages will be acceptable if within 5%.

Working after DROP

TRSL members who continue employment after DROP participation ends are automatically re-enrolled in to TRSL. The member must resume employee **sheltered** contributions on all salary and any extra compensation (sales tax bonus, tax supplement, stipend, workshop, overtime compensation, etc.) earned after DROP. The employer must include the member's eligible earnings and sheltered contributions no later than one month after DROP ends. The employer will also resume its share of employer contributions.

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EXAMPLE: A member ends DROP on April 15, 201Y, and his or her school year began on August 12, 201X. The period of time that earnable compensation is to be reported to TRSL is April 16, 201Y, to June 30, 201Y. Member's contract earnings for the year are \$43,522.00, and member earned \$7,480.30 from 4/16/201Y through 6/30/201Y ($\$7,480.30 / 43,522.00 = 17\%$).

This is the percent of the year worked. If the member receives any tax supplements or sales tax bonuses after ending DROP, the employer must withhold and report contributions on these earnings based on the period of time that earnable compensation is to be reported to TRSL (regardless of when they were paid it).

Contract earnings = \$43,522.00

Sales tax payment for the year = \$5,711.30

Pro-rated sales tax amount = \$970.92 (sales tax payment \times % of year worked)

The full-time earnings to be reported to TRSL are calculated as follows:

\$43,522.00 (contract earnings) +

\$5,711.30 (sales tax for the entire year) = \$49,233.30

Total full-time earnings = \$49,233.30

The actual earnings to be reported to TRSL are calculated as follows:

\$7,480.30 (contract earnings) +

970.92 (pro-rated sales tax) = \$8,451.22

Total actual earnings = \$8,451.22

Service credit from 4/16/201Y to 6/30/201Y = $\$8,451.22 / \$49,233.30 = 0.17$ year

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Furloughed employees (applies to higher education agencies only)

TRSL members employed at a public college or university or by the governing or management board of a public college or university, who are involuntarily furloughed without pay or who voluntarily participate in a furlough plan that has been implemented as a result of budget reductions, have the option of accruing service credit by paying applicable employee contributions and having the employer remit contributions that would otherwise be required. This provision applies to active members of TRSL's Regular Plan and the Optional Retirement Plan.

Option to continue contributions while furloughed

The following procedures must be followed for all members who are involuntarily furloughed without pay or who voluntarily participate in a furlough plan that has been implemented as a result of budget reductions:

- At the beginning of each fiscal year, each member must complete an election form to select to contribute/not contribute on furloughed time. Employers may use TRSL's [Option to Continue Contributions during Time of Furlough without Pay](#) (Form FBR).
- For members electing to contribute, the number of furlough days contributed on cannot exceed 30 days.
- Employer must certify to TRSL, via the election form, that member is furloughed due to budget reductions.
- TRSL receives completed election form from employer indicating member's election and employer's certification that member is furloughed due to a budget reduction.
- After processing the election form, TRSL will send the member and the employer a letter indicating selection. The member will be responsible for informing the employer if incorrect selection information has been entered.

Furloughed employee electing to contribute

For members electing to contribute, the employer reports the salary and remits the employee contributions and employer contributions the member would have received had the member not been furloughed. The employee contributions are to be reported as **sheltered contributions**.

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EXAMPLE: Member's monthly salary is \$3,000, and he is furloughed 2 days in the month. His actual pay received is \$2,700, and he also contributes on the two furlough days. You should report his full-time rate, salary and contributions as follows:

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$3,000.00	\$240.00	\$3,000.00

Furloughed employee electing NOT to contribute

For members electing not to contribute, the employer reports the salary the member actually receives and remits the employee contributions and employer contributions on the salary actually received.

EXAMPLE: Member's monthly salary is \$3,000, and he is furloughed 2 days in the month. His actual pay received is \$2,700. You should report his full-time rate, salary and contributions as follows:

Actual earnings (AE)	Contributions	Full-time earnings (FTE)
\$2,700.00	\$216.00	\$3,000.00

The employer must report the full-time rate as the amount the employee would receive if he worked full-time for the entire reporting period (entire month).

Certification for furloughed employees

At the end of the fiscal year, higher education agencies who have previously notified TRSL of their agency's furlough will be able to generate a report identifying all of its TRSL-covered employees who will need employer certification due to the furlough.

The "Furloughed Employees Certification" report will be available under the Reports menu in EMIS. The member records included in the furlough report will not be included on the agency's Questionable Years reports.

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Employers must review and certify the following via the Furlough Certification and Update program located under the Updates tab in EMIS:

- number* of days member was furloughed due to budget reductions
- number** of furloughed days for which the member contributed
- member's contract length (9, 10, 11, or 12) and

**Number of days should be rounded to the nearest whole day (EXAMPLE: If member was furloughed 6.5 days, employer can certify 7 days).*

***Total number of furlough days a member may contribute on shall not exceed 30 days in any fiscal year.*

Employers have 60 days to certify the furlough information. Once furlough information is certified, TRSL staff will review and make necessary adjustments to service credit.

USERRA military leave

TRSL members on active military duty under the Uniformed Services Employment and Reemployment Rights Act (USERRA) have the option of paying employee contributions while on unpaid leave.

Members who choose to pay their employee contributions while on active military leave will accrue service credit for benefit computation and retirement eligibility.

- The employer must notify TRSL in writing of the member's start and end date for military leave.
- At the beginning of each fiscal year, the employers must provide a list of all members who are still on military leave.
- TRSL reporting for the member must reflect contributions as **unsheltered** until the military leave has ended, unless sufficient sick/annual leave is available which will require **sheltered** contributions.
- The employer must pay the applicable employer portion.

Members who choose not to pay contributions while on active military duty will be reported the same as [leave without pay](#).



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- The employer should continue to include the member on the monthly contributions reports until the military leave ends.
- Under the provisions of USERRA, the employee will accrue service credit for eligibility purposes only upon employer certification and if certain other criteria are met.
- The employee may also be eligible to purchase service credit for benefit computation credit. For additional information about purchasing service credit under USERRA, please refer to our [Purchases & Transfers of Service Credit](#) brochure.

Charter organizations operating multiple charter schools

Any nonprofit corporation operating multiple approved charter schools in the State of Louisiana where at least one charter school is participating in TRSL, but where not all of the nonprofit corporation's approved charter schools in the state are participating charter schools in TRSL, system membership of employees who are assigned to work (for all or part of their time) at a participating charter school shall be determined in accordance with [Louisiana Administrative Code, Title 58, Part III, Chapter 3](#).



For guidance on how to report the employees' time worked only at the participating charter school please contact an [assigned liaison](#) team member for guidance.

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Dual position employees – Plan B parishes only

Beginning July 1, 2015, employees who fall within either of the below scenarios will be considered eligible for participation in both TRSL's Regular Plan and Plan B. Plan B employers must determine if the member is employed in two distinct positions, one of which is a school food service position. Enrollment and reporting of earnable compensation will be based on the distinct positions as detailed in the table below.

	Positions*	TWO Enrollments	TWO Reporting Records on Salary File
 Employee #1	FT Child Nutrition (Plan B)	Online enrollment in Plan B	Report actual earnings and full-time salary to Plan B under appropriate system code (System 3)
	PT Child Care (Regular Plan)	Submit Form 2PT to TRSL for processing	Report actual earnings and part-time salary to Regular Plan under appropriate system code (System 4)
 Employee #2	FT Teacher Aide (Regular Plan)	Online enrollment in Regular Plan	Report actual earnings and full-time salary to Regular Plan under appropriate system code (System 4)
	PT Child Nutrition (Plan B)	Submit Form 2PT to TRSL for processing	Report actual earnings and part-time salary to Plan B under appropriate system code (System 3)

*Positions listed are examples. **(FT = full time; PT = part time)**

- **Employee #1** works a 7-hour day as a child nutrition/cafeteria worker (full-time, eligible for Plan B) and two hours per day as an after school/child care worker (part-time, would be eligible for Regular Plan if the position were full-time).
- **Employee #2** works a 6-hour day as a teacher's aide (full-time, eligible for Regular Plan) and two hours per day as a child nutrition/cafeteria worker (part-time, would be eligible for Plan B if the position were full-time).

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Remitting contributions and payments to TRSL

The monthly salary/contributions report sent to TRSL provides the information used to determine your agency's contribution totals. The amount due is the total of the employer and employee contributions, based on your TRSL-covered employees' compensation and the contribution rates for the reporting period.

Employers are also billed for any additional contributions or costs that become payable due to any prior year salary corrections, service credit corrections, or other adjustments which result in an invoice or Journal Entry charge to your agency's account.

Payment deadline

As per [LSA R.S. 11:887](#), contributions payments (both employer and member portions) for TRSL's Regular Plan, Plan A, and Plan B are **due on the fifth (5th)** of the following month for which employer and member contributions are applicable. **Payments are past due if not received 10 days after the due date.**

Interest will be assessed on any past due contributions at the legal rate of interest [\[LSA R.S. 11:281\(B\)\]](#). The legal interest rate is also referred to as the judicial interest rate, which is determined annually by the Commissioner of Financial Institutions. See [Judicial Interest Rates chart](#) for current and historical interest rates.

(See Index 16.0 for payment deadline for ORP contributions, as well as information on remitting ORP payments.)

Payment procedures

Contributions may be sent to TRSL using either of the following methods:

- Submit a check payable to TRSL with a [Payment Distribution Voucher](#) (Form 4D.)
- Submit a wire or ACH transfer payable to TRSL. (Send Form 4D to TRSL at the time of the wire/ACH transfer.)
 - [Form 4D](#) can be sent by several methods:
 - a. Mail to [TRSL's address](#)
 - b. Fax to 225-922-4258
 - c. Email to Form4D@trsl.org

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Wire and ACH transfers are the preferred payment methods. Electronic transfers provide a quick, easy, and low-cost option for securely paying your contributions.

Prevent mail fraud and interest charges. Transmit TRSL payments via wire or ACH transfer before payment due date.

For wire transfer or ACH instructions for employers, please contact one of our Accounts Receivable Accountants:

- 225-925-6422
- 225-922-3222

TIP: *Don't wait until the payment due date or end of the grace period to setup your wire or ACH transfers! Allow ample processing time for your financial institution to process and execute the funds transfer.*

A [Payment Distribution Voucher](#) (Form 4D) must be sent for **all** employer payments to TRSL, including wire or ACH transfers. This form ensures funds are credited to the correct employer, retirement plan, reporting period, and contribution type(s).

The following information must be completed on the Form 4D:

- Employer ID Code
- Employer Name
- Each Plan to which payments apply
- Actual month/year to which payments apply per contribution type (Member sheltered/unsheltered, Employer, Interest)

Only one [Payment Distribution Voucher](#) (Form 4D) is needed each time your agency remits a payment, even if the payment covers multiple retirement plans (TRSL-Regular, Plan A, Plan B, ORP).

NOTE: Employer payments received without a Form 4D will result in funds posted to the employer portion only, which can cause member contributions to be overdue and your employer account to be "out of balance."

Always use the current version of [Form 4D](#), which is available as a fillable PDF on our website at www.TRSL.org.

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Address for payments/correspondence

Payments remitted by mail and any correspondence should be sent to the following mailing address, along with the [Payment Distribution Voucher](#) (Form 4D):

Teachers' Retirement System of Louisiana
Post Office Box 94123
Baton Rouge, LA 70804-9123

Taking credits (credit redistribution)

Whenever any credits (money due back to your agency or your employee) or debits (money due TRSL) exist on your agency's employer account, you may be able to apply the credits to reconcile receivable balances on your employer account.

To "take a credit" means to reduce the current payment by an amount representing a prior month or prior year credit. This process will allow you to move money from one receivable with a credit balance to another receivable with a debit balance (credit redistribution).

When taking credits, the Form 4D should be completed as follows:

1. Under the "Current Year" section for the appropriate plan, enter the current reporting period amounts before taking the credit. These figures are the grand totals from the contributions report.
2. When taking credits from previous months of the current fiscal year, show all months with credits separately by listing year/month and a negative amount under the "Current Year" section.
3. When taking credit from a previous fiscal year, complete the "Prior Year" section.
4. Total remitted line should equal the total amount of the check(s). The amounts of these checks and the credit used should equal the amount due for the current month.

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

HOW TO SUBMIT: **EMAIL**
Form4D@trsl.org

rev. 05/21

Example: Taking a Credit on Form 4D

Employer name: ABC Parish School Board Employer ID: (###) 0999

Total remitted: (Amount will auto-calculate from total contributions in blocks below.)
\$ 311,916.53

REGULAR PLAN		
Apply to Mo/Yr (MM/YY)	Type	Contributions
Current Year		
1. 10/21	S - Member	\$103,595.93
2. 10/21	U - Member	\$
3. 10/21	-- Employer	\$332,202.61
4. 10/21	Employer	-\$2,180.00
Prior Year		
	S - Member	\$
	U - Member	\$
	Employer	-\$121,702.01
	I - Employer	\$
TOTAL		\$311,916.53

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	\$
TOTAL		\$ 0.00

Enter negative values in Employer fields for Current Yr and/or Prior Yr sections to indicate Credits Taken!

Before taking a credit, review your account thoroughly. Your employer account may have a 'false credit' that has not yet been reconciled. Your agency may also want to keep a credit cushion to allow for adjustment charges and miscellaneous invoices resulting from retiree return-to-work (RTW) audits, service credit correction costs, and prior year salary corrections that result in additional contributions due.

A 'false credit' can occur whenever an agency has remitted contribution payments, but has not yet submitted the corresponding contribution report (also referred to as charges).

Employer account screens (EMIS)

Each reporting agency has a TRSL account (for each applicable retirement plan) to which charges and credits are applied when contribution reports, monthly contribution corrections, prior year salary corrections, payments, and various invoices are charged to the account.

All employer designated personnel with access to EMIS, TRSL's secure employer access database, can view their agency's account activity.

To obtain access to EMIS, employers must submit a completed [Authorized Contacts](#) (Form 1). Refer to [Index 1.0](#) for more details.

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There are three main screens in EMIS that all reporting agencies should review regularly to stay up-to-date on all account activity:

- [Employer Contribution Charges](#)
- [Employer Contribution Accounts Receivable](#)
- [Employer Payments](#)

Each agency is responsible for monitoring its own account(s). Employers should ensure charges, payments, and any adjustments are posted for the correct amounts for each applicable agency plan (Regular, Plan A, Plan B).

For agencies who report ORP participants, the ORP Contribution Charges screen in EMIS should also be reviewed monthly. *See Index 16.0 for more information.*



It is important for each agency to review each employer account screen every month. If there is an outstanding balance you were not aware of and your agency does not pay the balance due by the due date, interest charges will be added.

Employer Contribution Charges screen

Frequently referred to as the "Charges" screen, the Employer Contribution Charges screen provides a total of all monthly contribution charges resulting from the Monthly Salary/Contributions report transmittals and any online contribution corrections and salary rejections affecting the **current fiscal year** reporting.

A separate account screen is required to view each retirement plan (Regular, Plan A, Plan B) for which your agency submits contribution reports.

How to view your agency's Employer Contribution Charges screen

- Log into EMIS and select Employer Contribution Charges under Employers Menu



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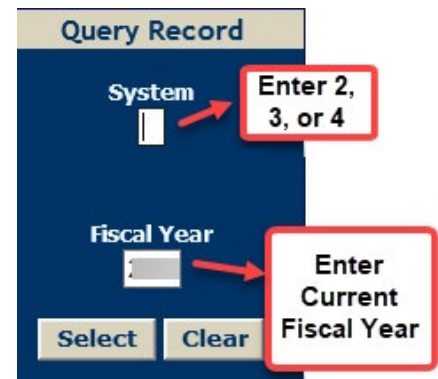
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- Enter System Code in the "Query Record" section on left side of the screen
 - 2 – Plan A School Lunch
 - 3 - Plan B School Lunch
 - 4 - Regular Plan
- Enter 4-digit current fiscal year
(EXAMPLE: 2026 to view July 2025 to June 2026 account activity)
- Click 'Select'

How to "read" the "Charges" screen

Throughout the current fiscal year, your agency's Charges screen will update each time a new monthly salary/contributions report or file is received and any adjustments are made to the original contributions reports. By the end of the fiscal year, your Charges screen should reflect activity for all months of the year, July through June.

For each month of activity, the following information will be provided:



- **Transmittal** represents the original totals of members' actual earnings, member sheltered/ unsheltered contributions, and full-time earnings reported from your agency's monthly salary/contributions report or file.
- **Rejections** displays total salaries and contributions not posted to members' accounts.
- **CCRs** are totals from any online Contributions Corrections submitted and processed for the reporting month.
- **Posted** figures are the adjusted up-to-date totals based on all current adjustment activity.
 - $Posted = (Transmittal\ Amount) - (Rejections) + (CCRs)$
- **Employer column** is the total of employer contributions due based on all transmittal and adjustment activity.

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Contribution payments due for each reporting month will be based on the **Posted Sheltered & Unsheltered totals and Employer amounts**. The Posted and Employer portion totals are also displayed on the [Employer Contribution Accounts Receivable](#) screen.

Employers can also access their [salary rejections](#) and [contribution exceptions reports](#) from the Employer Charges screen. Refer to the [Salary Rejections and Contribution Exceptions](#) section of this index.

Employers should be aware that Posted and Employer totals can change month-to-month on the Employer Contribution Charges screen based on adjustments and corrections processed for current year reporting and transactions.

Employer Contribution Charges						
TRSL - REGULAR		Employer:		SC BD		
Fiscal Year:						
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL Report	Transmittal	366,625.05	28,290.69	1,300.00	366,625.05	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	3,258.07	0.00	0.00	7,912.46	95,429.84
	Posted	369,883.12	28,290.69	1,300.00	374,537.51	
AUG Report	Transmittal	2,390,558.19	187,789.04	2,931.38	2,392,633.90	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	2,244.67	616,764.01
	Posted	2,390,558.19	187,789.04	2,931.38	2,394,878.57	
SEP Report	Transmittal	2,705,759.43	213,487.77	2,448.73	2,704,667.71	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	5,241.67	698,085.93
	Posted	2,705,759.43	213,487.77	2,448.73	2,709,909.38	

Employer Contribution Accounts Receivable screen

This employer account screen provides a summary of all receivables for your agency, with Current Year charges and payments totals for each reporting month of the fiscal year and Prior Year balances and payments.

Employers will have separate screens for each applicable retirement plan (Regular, Plan A or Plan B).

How to view your agency's Accounts Receivable screen

- Log into EMIS and select Employer Contribution Accounts Receivable under Employers Menu

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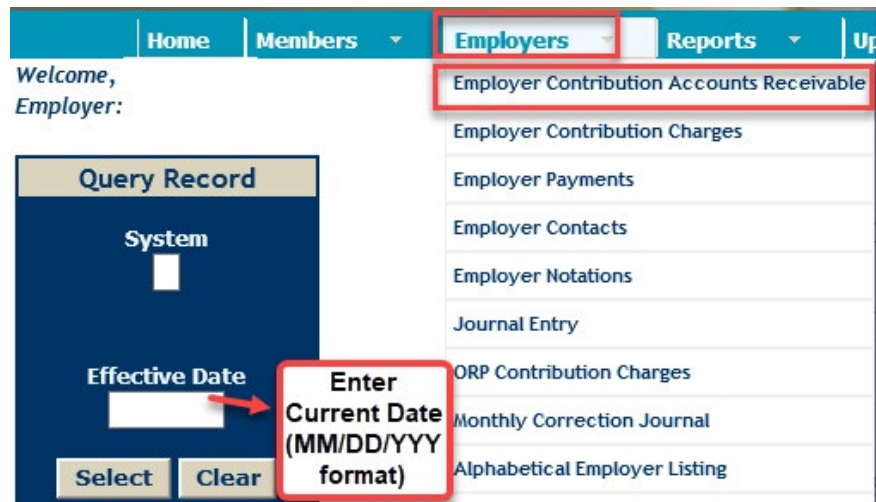
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- Enter System Code in the "Query Record" section on left side of the screen
 - 2 – Plan A School Lunch
 - 3 - Plan B School Lunch
 - 4 - Regular Plan
- Enter Effective Date in MM/DD/YYYY format
- Click 'Select'

Normally, you will enter the current date in mm/dd/yyyy format as the Effective Date to review up-to-date information for the current fiscal year.

To view end of fiscal year **Final Statement** data, enter 06/30/YYYY for applicable prior fiscal year.



How to "read" the accounts receivable screen

There are three parts on the "Receivables" screen that all employers will need to review to stay up-to-date on all account activity and any new charges and/or payments/credits.

- **Current Year Charges/Payments/Balances** lists monthly current year charges, payments, and balance due for each month in which contribution reports (files) and/or payments have been received. By the end of the fiscal year, your Receivables screen should reflect activity for all months of the year, July through June.
 - *Monthly charges amounts will be the posted totals from the [Employer Contribution Charges](#) screen*
 - *Monthly payment amounts are the total payments and/or credits applied to the employer's account for that reporting month*

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- *Interest column represents any interest charged to the employer's account due to late payments of contributions and/or other invoice charges*

Detailed payments and interest information can be found on the [Employer Payments](#) screen in the Current Year section

- **Prior Year Charges /Payments/Balances** includes invoice charges (known as Journal Entry (JE) charge) resulting from any prior year salary & contribution corrections (PYC) or miscellaneous invoices.
 - *Beg Prior Year Bal is the balance of any invoice charges carried over from the prior year(s).*
 - *Total Prior Year JE will be the total invoice charges from all PYCs processed during the fiscal year represented by the effective date from your query selection*
 - *Total Prior Year Pay is the sum of all payments and credits applied to PYC costs*
 - *Total Prior Year Bal is the current balance due for PYC costs*

Detailed charges, payments, and interest information can be found on the [Employer Payments](#) screen in the Prior Year section

- **Balance Totals/Total Due** provides a subtotal (Total Current Year Bal - Total Prior Year Bal) for each category: Member Sheltered contributions, Member Unsheltered contributions, Employer contributions, and Interest.
 - *Amounts in blue represent amounts still owed to TRSL (a debit or charge).*
 - *Negative (-) Amounts in red are overpayments/credits and represent a possible credit the agency may be able to use to reconcile the receivable balances on the account.*

Your balance totals can change month-to-month based on charges, payments, adjustments, and credits processed for current year reporting and any prior year corrections processed during the fiscal year.

TRSL urges all employers to have all current year reporting up-to-date and all contribution exceptions and salary rejections reviewed and cleared before taking a credit.

Agencies may also want to have all of its questionable years reports up-to-date before using any credits available, since any service credit corrections (full-time only corrections) that increases a member's service credit for any fiscal year more than three years old will result in an actuarial charge to the employer. See *Index 6.0* for more details on these types of actuarial charges.

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If you are reviewing end of the fiscal year (06/30/YYYY Effective Date) data, **FINAL STATEMENT** will appear at the top of your Accounts Receivables screen once all figures are finalized after the close of the fiscal year.

See [Taking Credits](#) information in this index before applying any credits from your agency accounts.

Employer Contribution Accounts Receivable

Example:
Current Yr Charges/Payments/Balances from Receivables Screen

TRSL - Regular Plan		Employer:		SC BD	
Fiscal Year:		Show Interest			
Month	Amounts are transferred from the Employer Contribution Charges and Employer Payments screens	Member Sheltered	Member Unsheltered	Employer Regular	Interest
July	235,386.94				
	Charges	18,459.00	371.98	60,023.68	0.00
	Payments	18,459.00	371.98	60,023.72	0.00
	Balance	0.00	0.00	-0.04	0.00
August	630,016.61				
	Charges	48,000.89	2,400.46	160,654.24	0.00
	Payments	48,850.89	2,592.46	164,180.15	0.00
	Balance	-850.00	-192.00	-3,525.91	0.00
September	1,642,190.25				
	Charges	122,835.53	8,539.70	418,758.51	78.97
	Payments	122,897.50	8,431.70	418,611.98	0.00
	Balance	-61.97	108.00	146.53	78.97
Salaries	1.28				
	Current Year Interest				5.89
	Total Curr Year Chg	189,295.42	11,312.14	639,436.43	78.97
	Total Curr Year Pay	190,207.39	11,396.14	642,815.85	0.00
	Total Curr Year Bal	-912.97	-84.00	-3,379.42	84.86

Salaries	1.28					
	Current Year Interest				5.89	
	Total Curr Year Chg	189,295.42	11,312.14	639,436.43	78.97	
	Total Curr Year Pay	190,207.39	11,396.14	642,815.85	0.00	
	Total Curr Year Bal	-912.97	-84.00	-3,379.42	84.86	
	Beg Prior Year Bal	322,173.07	22,561.20	937,414.74	0.00	
	Total Prior Year JE	1,100.35	232.08	4,702.78	168.48	
	Total Prior Year Pay	325,124.25	22,578.29	1,143,070.90	0.00	
	Total Prior Year Bal	-1,850.83	214.99	-200,953.38	168.48	
	Totals	-2,763.80	130.99	-204,332.80	418.15	
	Total Due	-206,647.46				

Example

Prior Year Balances and JEs Section

Total Due Section

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Employer Payments screen

This EMIS screen provides a detailed list of all payments (credits) and charges (debits) applied to the employer's account.

Employers will have separate screens for each applicable retirement plan (Regular, Plan A or Plan B).

How to view your agency's employer payments screen

- Log into EMIS and select Employer Payments under Employers Menu
- Enter System Code in the "Query Record" section on left side of the screen
 - 2 – Plan A School Lunch
 - 3 - Plan B School Lunch
 - 4 - Regular Plan
- Enter 4-digit current fiscal year (EXAMPLE: 2026 to view July 2025 to June 2026 account activity)
- Click 'Select'



How to "read" the payments screen

The Employer Payments screen is divided into two sections: Prior Year Payments and Current Year Payments. Items in the Prior Year section will be related to a prior year salary correction or other type of invoice or payment (credit) in connection with a member account adjustment affecting a previous fiscal year.

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Most of the items in the Current Year section will be payments that accompany the agency's monthly salary/contributions reports. The Current Year section may also have interest charges that have accrued from a Journal Entry charge (from prior year salary corrections or other miscellaneous invoices).

All entries on the Payments screen will be referenced as either a PV (Payment Voucher) or JE (Journal Entry), with payment or charge amounts allocated to member sheltered (S) contributions, member unsheltered (U) contributions, interest charges (I) and employer contributions (Emp Reg column).

PV — Payment Voucher (Form 4D)

Line items with the PV initials means a payment (or credit taken) corresponds to a Form 4D submitted by the employer.

K-12 school board agencies may also have PV entries due to third-party payments credited to their TRSL employer accounts. Examples of common third-party payments include sheriff's tax payments (will have a source code 9999) and Louisiana State Department of Education payments (noted as a source code 9998).

JE — Journal Entry

A journal entry transaction is created whenever an invoice is billed or credited to the employer's account. Employer invoices can originate from any of the following:

- A prior year salary correction processed by the employer to adjust a member's reportable earnings and contributions.
- Retiree return-to-work audits, service credit corrections (full-time only corrections) that are more than three years old and increase a member's service credit, and various other member account adjustments that result in a cost or credit to the employer.

All JE records on the Payments screen will have a comment referencing the source of the charge or credit. If the comment has an employee name/SSN, the entry was created because of a prior year salary correction or other related member account adjustment for the referenced member.

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When reviewing your agency's Payments screen, keep in mind that this screen tracks payments. Thus, any **positive amounts reflect a payment or credit**, and any **negative amounts are amounts charged to the employer** (amounts owed to TRSL). Any amounts charged to the employer will be in accordance with [LSA. R.S. 11:888](#).

Employers should review their agency's Employer Payments screen often to stay up-to-date on all account activity and any new charges (postings with negative values).

Employer Payments

TRSL - REGULAR
Fiscal Year:

Payment (or Charge) Type:
S = sheltered
U = Unshelt
I = Interest

Employer: SC BD

Member Contrib
Payment or Charge

Employer Contrib
Payment or Charge

Prior Year Payments

Ref#	Yr/Mo	Eff Date	Type Comment	Source	Mbr Reg	Emp Reg
PV 7289	2016/06	07/13/2016	S		90,200.41	
PV 7289	2016/06	07/13/2016	U		4,039.46	311,039.35
PV 7297	2016/06	07/25/2016	S		146,073.13	
PV 7297	2016/06	07/25/2016	U		8,588.76	215,241.76
JE 28440	2016/06	08/09/2016	U Employee Name/SSN 10		-430.50	-1,415.27
JE 11629	2016/06	01/24/2016	U Employee Name/SSN} Others			-3,339.51
JE 11630	2016/06	01/24/2016	U Employee Name/SSN			-4,018.73

JE = Journal Entry
PV = Payment Voucher

Current Year Payments

Ref#	Yr/Mo	Eff Date	Type Comment	Source	Mbr Reg	Emp Reg
PV 7307	2016/07	08/08/2016	S		10,016.32	
PV 7307	2016/07	08/08/2016	U		-4,656.06	18,048.31
JE 28440	2016/08	08/09/2016	U Employee Name/SSN 10			-7.94
PV 7333	2016/08	09/14/2016	S		27,412.36	
PV 7333	2016/08	09/14/2016	U		766.24	91,194.67
PV 7355	2016/09	10/14/2016	S		94,704.55	
PV 7355	2016/09	10/14/2016	U		2,949.16	313,690.12
PV 7358	2016/10	10/19/2016	U Payment Made By Education Dept	9998		1,077.00
PV 7371	2016/10	11/07/2016	S		-103,611.38	

Third-Party Payment - has Source Code

Negative numbers are charges
Positive numbers are payments

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Employer checklist

All employers should review the following EMIS screens every month for each applicable retirement plan to stay up-to-date on charges and credits to their TRSL accounts:

Your [Employer Contribution Charges](#) screen will provide a breakdown of all current year charges applied to your agency's account from the monthly salary/contribution reporting.

Refer to the [Employer Payments](#) screen for a complete list of all charges and credits applied to your agency's account.

Your [Employer Contribution Accounts Receivable](#) screen is your employer account statement, providing current balance information.

Salary/contribution errors

After submitting your agency's salary and contribution reports each month, you should review the following reports for any reporting errors generated from your file:

- Salary rejections
- Contribution exception report
- Enrolled Not Reported report
- Reporting Not Enrolled report

Salary rejections

A salary rejection occurs whenever an employee's salary and contributions are reported on the employer's monthly salary/contributions file for a reporting month in which contributions are not allowed based on the employee's TRSL status or employment dates.

The salary and contributions that are rejected from the employer's monthly contributions report are not posted to the individual member's TRSL account. Instead, the record will be listed on the Salary Rejections report and deducted from the totals of the contributions report transmittals. The rejection totals will be noted on the Employer Contribution Charges screen for the applicable reporting month of activity.

Employers must review any salary rejections each month for each applicable retirement plan (Regular, Plan A, Plan B) and reconcile the records to determine the appropriate action.

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How to view your agency's salary rejections report

Employers should review and reconcile the Salary Rejections report **every month** for each applicable retirement plan.

- Review the [Employer Contribution Charges](#) screen in EMIS immediately after posting your monthly salary/contributions reports for each applicable retirement plan.
- Refer to the top of the Employer Contribution Charges screen
 - *If your reports have any rejections during the fiscal year for the retirement plan selected, a "Show Rejections" button will appear near top of the Charges screen*
 - *If there are no salary rejections throughout the fiscal year for the retirement plan selected, the top of the Charges screen will only display plan type, employer ID, and Fiscal Year selected.*
- Click "Show Rejections" button if rejections exist
- Salary Rejections will appear at the **bottom** of the Employer Contributions screen

Employer Contribution Charges

TRSL - REGULAR		Employer: SC BD	
Fiscal Year: <input type="text"/>		<input type="button" value="Show Rejections"/>	

Click "Show Rejections" if button is displayed on Employer Contrib Charges screen

Month	Farnings	Sheltered	Unsheltered	F	T	
JUL Report	Transmittal	207,627.57	16,143.36	466.86	207,627.57	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	5,621.50	449.72	0.00	5,621.50	55,018.26
	Posted	213,249.07	16,593.08	466.86	213,249.07	

TOTAL Report	Transmittal	3,286,793.96	258,655.62	3,324.25
	Rejections	9,545.33	313.91	449.72
	CCRs	1,052.73	504.78	-420.55
	Posted	3,278,301.36	258,846.49	2,453.98

Rejections will appear at bottom of Employer Contrib Charges screen once "Salary Rejections" button is selected

Salary Rejections

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	Full Time Earnings	Error Message
07/2		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
07/2		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
	TOTAL:	0.00	0.00	0.00	0.00	
08/2		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
08/2		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
08/2		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS

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All records will remain on the Salary Rejections report even after your agency has made all necessary corrections/reconciliations.

Error messages

The following error messages may appear on your Salary Rejections report:

Error message	Reason
ACTUARIAL/ADMIN TRANSFER	Member has transferred to another retirement system
CONTRIBUTION AMT MUST BE 0	No member contributions due to 100% accrual
FULLTIME REQUIRED	Full-time earnings greater than zero required for all non-summer months
NEG MONEY AMOUNT DISALLOWED	Cannot report negative (-) contribution amounts
ORP MEMBER	Contributions should be reported on the monthly ORP contributions report
PENDING RET/DROP/OPT5/DROP MBR	Cannot allocate contributions more than one month after member's termination date or in a new fiscal year; if member is a DROP Member, no contributions can be remitted
PERSON IN ESTIMATED STATUS	Cannot allocate contributions more than one month after member's termination date or in a new fiscal year [member has recently retired]
TRANSACTION ALREADY RECEIVED	Duplicate member records on the monthly contributions report

Action to be taken

1. Access the [Salary Rejections](#) report immediately after your agency's monthly salary/contributions report data posts to TRSL's EMIS.
2. Review each rejected record on EMIS Screens:
 - **Member Summary** – to determine current status, effective date, and retirement plan (system code)
 - **Monthly Salary/Contributions** – to determine if current fiscal year-to-date earnings posted match your agency's payroll records for TRSL-covered earnings and/or total TRSL employee contributions withheld

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- **Account History** – to determine if prior year earnings posted prior to effective date are accurate
 - **Employer Contribution Accounts Receivable** – to determine if there is an overpayment or credit available to adjust next month's [Payment Distribution Voucher](#) (Form 4D).
3. Determine if rejected contributions need to be added to the member's TRSL account
 - If rejected contributions pertain to a current DROP Member and the salary was earned *during DROP participation dates*, then rejection is valid. No correction on TRSL's EMIS needed. (Refer to **step #5** below.)
 - If rejected contributions need to be reported for the member, proceed to step #4.
 4. Adjust the earnings in EMIS accordingly:
 - If rejected salary (except ORP) was *earned during the current fiscal year*, complete an [online contribution correction](#) to add the salary and contributions to the correct payroll month (no later than one month following member's termination date).
 - If rejected salary (except ORP) was *earned in the previous fiscal year*, complete a [prior year correction](#) for the appropriate fiscal year.
 - If rejection is for ORP MEMBER, your agency must resubmit earnings to the appropriate system. Refer to Index 16.0 for instructions on how to make ORP reporting corrections.
 5. Adjust corresponding reports/deductions on your agency's own software and payroll reports. This step will prevent future rejections for the same issue on the same employee.
 6. Keep track of which rejection records you have reviewed/corrected and any records that still need reconciling. Unlike most other TRSL reports, each record will remain on the Salary Rejections report even after you have completed all necessary corrections.

Contributions exception report

The Contributions Exception report identifies reporting and enrollment errors, and any members who have not been terminated. A contributions exception is created whenever an employee's salary and contributions are reported for a period in which contributions are not expected. An exception is also created when salary and contributions are expected but have not been reported.

Records appearing on this report will still post to the individual member's TRSL account. However, all exceptions must be cleared for each applicable retirement plan in order for TRSL to close the employer's account by the end-of-fiscal year deadline. Exceptions must also be cleared to prevent any delays with any pending member retirement/DROP applications and refund requests.

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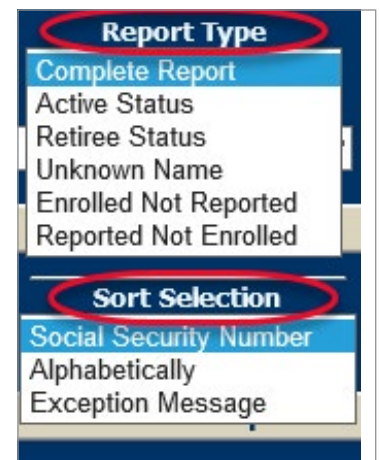
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How to retrieve your agency's contributions exception report

Employers should review the Contributions Exception report for each applicable retirement plan. Exceptions should be cleared **every month** to correct potential reporting and payroll errors timely. **All exceptions must be cleared by mid-July** in order to close the employer's account for the end of the fiscal year.

- Review the [Employer Contribution Charges](#) screen in EMIS after posting your monthly salary/contributions reports for each applicable retirement plan.
- There are two ways to retrieve the exceptions report:
 1. Click on the last "**Error**" message on the Employer Contribution Charges screen to retrieve **all records** on your Exceptions report. Records on the report will be in SSN order. **OR**
 2. *In the Query Record section on the left side of the screen, choose one of the options in the Report Type field (drop-down menu) and Sort Selection (drop-down menu), then click on "Generate Report"*
 - a. *Report Type field – drop down menu options:*
 - i. **Complete Report** – to view all records on the Exceptions report – **RECOMMENDED** [NOTE: This option will retrieve the same report created from Option #1. (Select last "**Error**" message on the screen.)]
 - ii. **Active Status** – to view only non-retiree records from the Exceptions report
 - iii. **Retiree Status** – to retrieve only retiree records from the Exceptions report for possible Return-to-work issues
 - iv. **Unknown Name** – to view only records in which ssn does not match any current or prior TRSL members enrolled in our system (possible ssn entry errors)
 - v. **Enrolled Not Reported** – to retrieve only records that may require possible terminations or other corrective actions
 - vi. **Reported Not Enrolled** – to retrieve only records that may require possible online enrollments or other online corrections
 - b. *Sort Selection field – drop down menu options:*
 - i. **Social Security Number** (default sort)
 - ii. **Alphabetically** (by last name)



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iii. **Exception Message** – groups records by error type; All “Enrolled Not Reported,” “Reported Not Enrolled,” “Contribution Type Invalid” etc. will be listed together.

Query Record

System

Fiscal Year

Select Clear

NEW! Custom Report Help

Report Type

Complete Report

Sort Selection

Social Security Number

Generate Report

Agencies can either Select Report type/Sort Selection OR click last Error msg to retrieve Exceptions report!

Employer Contribution Charges

TRSL - REGULAR Employer: _____

Fiscal Year: _____ Show Rejections

Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL	Report	13,837,614.08	1,087,357.58	7,103.71	14,178,240.69	
	Rejections	25,406.42	1,712.52	0.00	90,372.42	
	CCRs	-120,826.33	-9,900.37	47.33	-191,357.73	3,354,388.43
	Posted	13,691,381.33	1,075,744.69	7,151.04	13,896,510.54	
AUG	Error	14,120,930.61	1,112,827.04	6,388.32	14,427,679.62	
	Rejections	24,201.17	-353.79	0.00	33,830.91	
	CCRs	-2,642.76	-5,609.38	240.00	-94,828.76	3,453,051.21
	Posted	14,094,086.68	1,107,671.45	6,638.32	14,299,019.86	
SEP	Error	18,731,022.62	1,461,202.87	9,163.79	19,239,486.84	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	-149,113.16	-7,759.59	30.00	-296,265.88	4,652,567.82
	Posted	18,581,909.46	1,453,443.28	9,193.79	18,943,190.96	

NOTE: A new screen will open with the report. You must disable pop-up blockers to view your report.

Understanding your exception report

Each record on the contributions exception report includes the member’s name, employment date, and status information, which can assist you in determining what corrective action is needed to clear the record from the report. The following are descriptions of each section of the report:

1. **SSN** – Social Security Number reported on the monthly salary/contributions report
2. **Start Date** – latest enrollment date reported by the employer. If start date field is blank, no enrollment has been reported. Either enroll the employee or delete the money.
3. **Term Date** – termination date reported by the employer. If term date field is blank, no termination date has been reported. Refer to [Terminations](#) for terminating procedures if employee is no longer employed or eligible to contribute to TRSL.
4. **Status** – [See chart below](#)
5. **Status Date** – date when member’s status became effective
6. **Reporting Period** – month/year in which earnings and contributions were reported or expected

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7. **Contrib Type** – identifies whether member contributions were reported as sheltered or unsheltered
8. **Actual Earnings** – actual earnings as reported
9. **Contribs** – member contribution amount as reported
10. **Full-Time Earnings** – full-time earnings as reported
11. **Exception Message** – based on reported data

STATUS	DESCRIPTION
Active	Member is enrolled and has not been terminated.
Inactive	Member has been terminated.
Unknown	Employee has not been enrolled.
DROP Mbr	A member who is currently participating in the Deferred Retirement Option Plan (DROP). No contributions are due during DROP participation.
Activ-DROP	A DROP member who is working after the DROP participation period has ended.
DROP Ret	A retiree who participated in DROP prior to retirement.
Retired	A member who retired with a regular service retirement.

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TYPE	DESCRIPTION
	<p>Retiree return-to-work (RTW) types:</p> <ul style="list-style-type: none"> • Index 15.1 (2010 RTW Group) - Refer to "Quick Reference: RTW Types Displayed on EMIS-Employment screen" section • Index 15.2 (2020 RTW Group) - Refer to "Quick Reference: RTW Types Displayed on EMIS - Employment History screen" section

Action to be taken

1. Retrieve the [Contributions Exception Report](#) after your agency's monthly salary/contributions report data posts to EMIS.
2. Review each record on the report.
3. Use the guidance below for information on common errors and the corrective actions required to clear the errors.
4. Most records can be cleared from the exceptions report via the following online processes available in EMIS:
 - **Enrollments** (See *Index 2.0 for procedures.*)
 - **Terminations**
 - **Contribution Corrections** – only available while fiscal year reporting is open (usually closes in mid-July)
5. As each error is resolved by the appropriate corrective action(s), the record will be removed from the exceptions report.
6. Confirm all exceptions have been cleared for each applicable retirement plan (system code).
 - All "Error" messages on your Employer Contributions Charges screen should update to "Report" if there are no errors, which indicates your Contributions Exception Report has been completed and you no longer have any exceptions.

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EXCEPTION MESSAGE:	Enrolled not reported
ERROR:	Member enrolled during a period in which no earnings were reported on your agency's Monthly Salaries/Contributions report

HOW TO RESOLVE:

- Verify that the enrollment and termination dates shown on the exception report are correct. Contact your assigned [Retirement Analyst Liaison](#) if these dates need to be changed.
- If the member was inadvertently omitted from the contributions report, add the member's salary and contributions via online [Contributions Correction](#).
- If the member's status is "Active" and the member has terminated, process the [termination](#) online to update the member's TRSL account.
- If member's status is "Activ-DROP" and the retiree has terminated, submit a copy of the [Termination of Employment at the End of DROP Participation/ Employment](#) (Form 11H) that was completed when DROP member terminated.
- Adjust corresponding reports/deductions on your agency's own software and payroll reports to prevent future exceptions for the same issue on the same employee.

EXCEPTION MESSAGE:	RTW enrolled not reported
ERROR:	Return-to-work retiree enrolled during a period in which no earnings/contributions were reported but were required based on the employee's RTW status

HOW TO RESOLVE:

- Verify the following are correct for the reporting period identified on your agency's Contributions Exceptions report:
 - Return-to-work (RTW) retiree was enrolled under the correct RTW provision*
 - Enrollment and termination dates shown on the exception report are correct.*
- If the retiree had no earnings and the employer chooses to keep an open enrollment for the retiree, process an online [Contribution Correction](#) to post zeros.
- If the retiree had earnings and was inadvertently omitted from the contributions report, add the retiree's salary and contributions via online [Contribution Correction](#). Adjust corresponding reports/deductions on your agency's own software and payroll reports to ensure unsheltered contributions are withheld from the retiree's earnings.
- If the retiree has terminated employment, process the termination online.

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EXCEPTION MESSAGE: **Reported not enrolled**

ERROR:

Member was reported on the contributions report during a period in which he or she was not enrolled.

HOW TO RESOLVE:

- Verify that the enrollment and termination dates shown on the exception report are correct. Contact your assigned [Retirement Analyst Liaisons](#) if these dates need to be changed.
- If member is listed as "Unknown Name," verify that the SSN shown on the exception report is correct.
 - a. *If the SSN is incorrect on TRSL's report:*
 - Delete the reported earnings via online [Contributions Correction](#).
 - Add the deleted earnings to the correct SSN. Use online [Contributions Correction](#).
 - b. *If the reported SSN is correct:*
 - Verify the employee is eligible for TRSL membership.
 - If TRSL-eligible, enroll the employee
 - If employee is not eligible to contribute to TRSL, delete the earnings & contributions via online [Contributions Correction](#).
 - *Refer to Index 2.0 for Membership Eligibility and Enrollment for more information.*
 - c. *Make appropriate adjustments to your agency's own software and payroll reports (i.e. make SSN corrections, remove TRSL deductions if not eligible to contribute) to prevent future exceptions.*
- If member's status is "Active" or "Inactive":
 - a. *Enroll the employee if eligible for TRSL membership*
 - b. *Delete the value of earnings with online Contribution Correction if earnings reported in error*
 - c. *Make appropriate adjustments to your agency's own software and payroll reports to prevent future exceptions for the same issue on the same employee record*
- If member's status is "Retired" or "DROP RET" or any type of retiree status:
 - a. *Process an online enrollment for a return-to-work (RTW) retiree*
 - b. *Make appropriate adjustments to your agency's own software and payroll reports; RTW retiree can only make **unsheltered** contributions if he/she meets the conditions for "Retired Teacher" classification. See Index 15.0 for more information on RTW.*

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EXCEPTION MESSAGE: Contributions unreasonable

ERROR: Contributions reported were not based on the appropriate contribution rate for that retirement plan.

HOW TO RESOLVE:

- Process a Contributions Correction online to replace the reported earnings and contributions with the correct values.
- Make appropriate change in your agency's records

EXCEPTION MESSAGE: Contributions amount must be zero

ERROR: Member has reached 100% accrual limit; no further member contributions due

HOW TO RESOLVE:

- Process a Contributions Correction online to replace the reported contributions. Earnings will still be reported, but with 0 as the employee contributions value
- Make appropriate change in your agency's records.

EXCEPTION MESSAGE: Contribution type invalid

ERROR: Wrong type of contributions reported (sheltered or unsheltered)

HOW TO RESOLVE:

- Process a Contributions Correction online to delete the money reported and then add the salary + full-time earnings. The system will automatically change the contribution type
- Adjust employee deductions to the appropriate type (sheltered or unsheltered) on your agency's own software and payroll reports to prevent future exceptions

EXCEPTION MESSAGE: Actual earnings > fulltime earnings

ERROR: Actual earnings reported are greater than the full-time earnings reported

HOW TO RESOLVE:

- Process a Contributions Correction online to replace the actual and/or full-time earnings to the correct amount

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TIP: To minimize contribution exceptions for your agency:

- Process online enrollments for TRSL-covered employees upon hire
- Process online terminations as soon as members terminate employment with your agency.

Need help with your Salary Rejections and/or Contributions Exception report?

Contact your assigned [Retirement Analyst Liaison](#) with any questions or assistance needed.

Enrolled Not Reported Report

The Enrolled Not Reported Report lists members who are enrolled in the system but have months in which earnings/contributions have not been reported as expected. This report is a subset of your agency's Contribution Exception Report and should be used to help identify records requiring possible online terminations or other corrective actions.

How to view the Enrolled Not Reported report

Employers should review and clear all records on your Enrolled Not Reported report every month for each applicable retirement plan. **This report should be used in conjunction with your agency's Contribution Exception Report after your agency submits its monthly salary/contributions reports.**

- Under the "Reports" menu in EMIS, select Enrolled Not Reported.
- Enter System Code.
- Using the drop-down menu, select the last reporting month your agency has submitted a salary/contributions file/report.
- Click "Select."
- Report will display on the EMIS screen with an option to open/save as an Excel spreadsheet.

Query Record

System

Month

12 - December

Select Clear

Enrolled Not Reported Report

Empr ID	SSN	Member Name	Status	Status Date	RTW Location
	66	ICKENZIE	ACTIVE	08/10/2017	
	73	CHERYLE J	ACTIVE	08/07/2020	
	22	AROLYN W	ACTIVE	11/30/2020	
	81	RODNEY DARYL	RETIRED	05/22/2013	RTW-FAC-EL
	79	AMES E	RETIRED	05/25/2012	RTW-ELK125B

Do you want to open or save EnrolledNotReported.xls from prodweb?

Open Save Cancel

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Action to be taken

Employers should use the Enrolled Not Reported report to identify the following employees:

- those who resigned or changed to a position (or employment status) that is no longer TRSL-eligible
- those who are on unpaid leave and require a contributions correction to post \$0 actual earnings and correct full-time earnings for applicable reporting period
- those who were enrolled in EMIS in error or with incorrect SSN

Each reporting agency should use the guidance provided for the [“Enrolled not reported” exception message](#) in the Contribution Exception Report section of this index, which will provide instructions for clearing each record that appears on this report.

Reporting Not Enrolled Report

The Reporting Not Enrolled report will identify any employees who were reported on your agency's contributions report during a period in which he or she was not enrolled. This report is a subset of your agency's Contribution Exception Report and should be used to help identify records requiring possible online enrollments or other corrective actions.

How to view the Reporting Not Enrolled report

Employers should review and clear all records on your Reporting Not Enrolled report every month for each applicable retirement plan.

This report should be used in conjunction with your agency's Contribution Exception Report after your agency submits its monthly salary/contributions reports.

- Under the “Reports” menu in EMIS, select Reporting Not Enrolled.
- Enter System Code.
- Enter current Fiscal Year, then click “Select.”
- Report will display on the EMIS screen with an option to open/save as an Excel spreadsheet.

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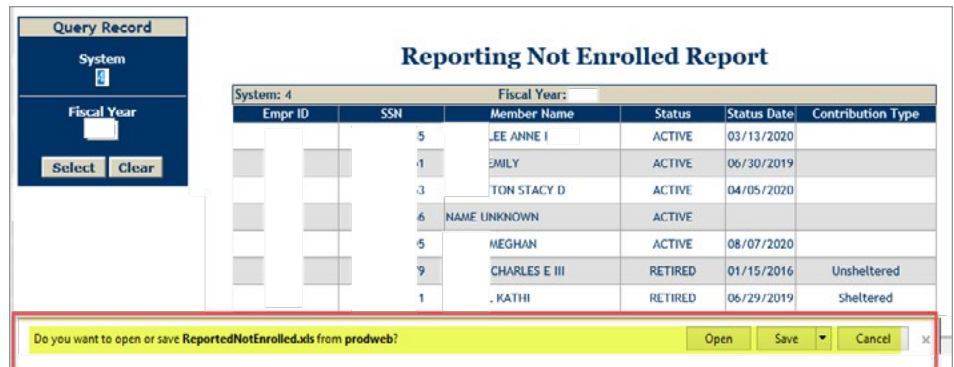
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Empr ID	SSN	Member Name	Status	Status Date	Contribution Type
5		LEE ANNE I	ACTIVE	03/13/2020	
1		EMILY	ACTIVE	06/30/2019	
3		TON STACY D	ACTIVE	04/05/2020	
6		NAME UNKNOWN	ACTIVE		
5		MEGHAN	ACTIVE	08/07/2020	
9		CHARLES E III	RETIRED	01/15/2016	Unsheltered
1		. KATHI	RETIRED	06/29/2019	Sheltered

Action to be taken

Employers should take the following corrective actions for any employee records listed on the Reporting Not Enrolled report:

1. Verify that the SSN shown on the report is correct. Double-check the SSN against a copy of the Social Security card in the employee's personnel file.
 - a. If the reported SSN is correct, proceed to step #2
 - b. If reported SSN is incorrect on TRSL's report:
 - Delete the reported earnings via online [Contribution Correction](#).
 - Make appropriate SSN corrections to your agency's own software and payroll reports to prevent future reporting errors.
2. Verify the employee meets membership eligibility requirements for the period contributions have been posted.
 - a. Enroll the employee if eligible for TRSL membership.
 - b. If employee is not eligible for TRSL membership:
 - Delete the value of earnings reported using the online Contribution Correction.
 - Adjust corresponding reports/deductions on your agency's own software and payroll reports. This step will prevent future exceptions for the same issue on the same employee.
3. As each error is resolved by the appropriate corrective action(s), the record will be removed from both the Reporting Not Enrolled and Contribution Exception Reports.

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Salary/contribution corrections

There will be times when corrections are needed to the original earnings and/or contributions data that was submitted on your agency's monthly salary and contribution reports. TRSL has two options available to make these types of corrections, one for adjusting current year data and one for prior year earnings.

Contributions corrections (for current year data corrections)

Reporting agencies can correct any monthly salary and contributions data that has posted for any reporting period during the current fiscal year. All current year corrections must be submitted using the online [Contributions Corrections \(CCR\)](#) update program on TRSL's EMIS before the close of the current fiscal year. The CCR program allows employers to change actual earnings, contributions, and/or or full-time earnings previously reported.

Designated employer personnel must be specifically authorized to perform contribution corrections on [Authorized Contacts](#) (Form 1). The person who enters the correction, however, should not correct his or her own record. *See Index 1.0 for more details on EMIS access rights.*

Contributions corrections (CCR) procedures

Use these procedures to **correct current fiscal year salaries and/or contributions**. If your agency needs to certify the current year earnings and contributions for a member due to a pending retirement or DROP application, *see Agency Certification information provided in Index 11.0.*

1. Review your agency's [Contributions Exceptions Report](#) and [Salary Rejections Report](#) **every month** after the submission of contributions reports for all applicable retirement plans (Regular, Plan A, Plan B).
2. Determine what corrective action is needed to reconcile each record on each report. (Add, delete, or replace salary and contributions)
3. Process Contributions Correction (CCR) for any current fiscal year data:
 - Log into EMIS and select "Contribution Correction" under Updates menu
 - Enter System Code, employee's SSN, actual month (2-digit) and actual year (4-digit) on the left side of the screen. Click Select.

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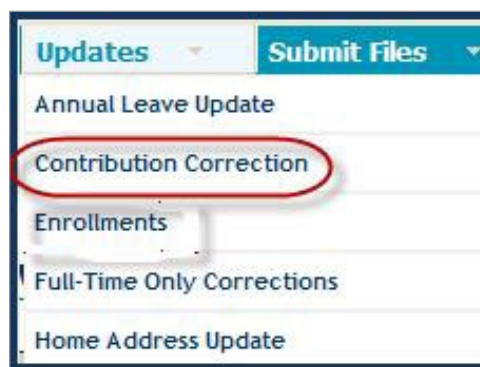
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- Make corrections accordingly:
 - a. Select "Add" if a TRSL-covered employee's earnings data was omitted on the original contributions report, but should have been reported
 - b. Select "Edit" to replace any incorrect earnings and contributions data previously reported with the correct information.
 - c. Select "Delete" to remove earnings and contributions if the employee was not eligible to contribute during the selected reporting period (mo/year).
- Enter correct actual earnings and full-time earnings data if "Add" or "Edit" was selected.
 - Click "Replace" if replacing data that has been posted for the month OR
 - Click "Add" if adding a posting for the month. The contribution type should be "30" for sheltered contributions or "10" for unsheltered contributions. The contribution amount will automatically calculate.
- A confirmation message will appear near the top of the screen once the correction is submitted stating the transaction was successful.

Contribution correction program – under Updates Menu in EMIS



Examples of "Add" transactions

After clicking "Add," fields will open for user to enter Actual Earnings and Full-time Earnings data.

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Contribution Correction

System: 4	Employer:
SSN:	Fiscal Year: 2012
Name:	Reporting Month/Year: 11/2011

Instructions for using Contribution Correction:

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

	Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type
Add	0.00	0.00	0.00	30

Contribution Correction

System: 4	Employer: L
SSN:	Fiscal Year:
Name: RD A.	Reporting Month/Year: 07/

Instructions for using Contribution Correction:

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

	Actual Earnings	Full-Time Earnings	Contribution Type
Add Cancel	0.00	0.00	30

Enter new data; select "Add" again on left side of screen.

	Actual Earnings	Full-Time Earnings	Contribution Type
Add Cancel	7155.20	7155.20	30

Employer will receive a **confirmation message** near top of the screen once posting transaction is complete.

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Contribution Correction

Posting has been added for the month.

System: 4	Employer: F
SSN: 	Fiscal Year:
Name: RD A.	Reporting Month/Year: 07/

Instructions for using Contribution Correction:

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

	Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type	
Edit	7155.20	7155.20	572.42	30	Delete

Examples of "Edit" transaction

After clicking "Edit," fields will open for user to enter Actual Earnings and Full-time Earnings data.

	Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type	
Edit	7155.20	7155.20	572.42	30	Delete

Enter new data; select "Replace" on left side of screen.

	Actual Earnings	Full-Time Earnings	Contribution Type
Replace Cancel	6155.20	6155.20	30

Employer will receive a confirmation message near top of the screen once posting transaction is complete.

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Contribution Correction

Posting has been replaced for the month.

System: 4	Employer: []
SSN: []	Fiscal Year: []
Name: [] (RD A.)	Reporting Month/Year: 07/[]

Instructions for using Contribution Correction:

- Click 'Edit' or 'Add' in the first column to open the line for editing.
- 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.
- 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.
- Click 'Delete' or 'Delete Zeros' to delete the posting for the month.
- Click 'Cancel' to undo changes entered or to return to the initial display.
- Enter actual earnings and full-time earnings with the decimal. For example, to enter \$10 key in 10.00.
- Contribution Type "30" is for sheltered contributions and Contribution Type "10" is for unsheltered contributions.

	Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type	
Edit	6155.20	6155.20	492.42	30	Delete

Examples of "Delete" transaction


Click "Delete" on the right side; a message box will appear for user to confirm if the data should be deleted. Select "OK" to continue or "Cancel" if delete was selected in error.

Contribution Correction

Posting has been replaced for the month.

System: 4	Employer: []
SSN: []	Fiscal Year: []
Name: []	Reporting Month/Year: 07/[]

Message from webpage



Are you sure you want to delete this entry?

Instructions

- Click 'Edit' or 'Add' in the first column to open the line for editing.
- 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.
- 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.
- Click 'Delete' or 'Delete Zeros' to delete the posting for the month.
- Click 'Cancel' to undo changes entered or to return to the initial display.
- Enter actual earnings and full-time earnings with the decimal. For example, to enter \$10 key in 10.00.
- Contribution Type "30" is for sheltered contributions and Contribution Type "10" is for unsheltered contributions.

	Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type	
Edit	6155.20	6155.20	492.42	30	Delete

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Employer will receive a confirmation message near top of the screen once posting has been deleted.

Contribution Correction

Posting has been deleted for this month.

System: 4	Employer: [redacted]
SSN: [redacted]	Fiscal Year: 2[redacted]
Name: [redacted] D.A.	Reporting Month/Year: 07/[redacted]

Instructions for using Contribution Correction:

- Click 'Edit' or 'Add' in the first column to open the line for editing.
- 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.
- 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 year.
- Click 'Delete' or 'Delete Zeros' to delete the posting for the month.
- Click 'Cancel' to undo changes entered or to return to the initial display.
- Enter actual earnings and full-time earnings with the decimal. For example, 1234.56.
- Contribution Type "30" is for sheltered contributions and Contribution Type "31" is for unsheltered contributions.

	Actual Earnings	Full-Time Earnings
Add	0.00	0.00

Employers
Reports

- Employer Contribution Accounts Receivable
- Employer Contribution Charges
- Employer Payments
- Employer Contacts
- Employer Notations
- Journal Entry
- ORP Contribution Charges

Monthly correction journal screen

The Monthly Correction Journal Screen in EMIS provides a detailed list of all contribution corrections made for any reporting period of the fiscal year. Employers will have separate screens for each applicable retirement plan (Regular, Plan A or Plan B).

Employers should review each record on the Monthly Correction Journal Screen, as these contribution correction adjustments may result in additional charges or credits to the employer's account.

How to view your agency's Monthly Correction Journal screen

- Log into EMIS
- Select "Monthly Correction Journal" under Employers Menu
- Enter System Code in the "Query Record" section on left side of the screen
 - 2 – Plan A School Lunch
 - 3 – Plan B School Lunch
 - 4 – Regular Plan

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- Enter Actual Month for reporting month in MM format
 - Enter Actual Year in YYYY format
- EXAMPLE:** To review contribution corrections made to the September 2021 reporting period, enter 09 for month, and 2021 for year
- Click "Select" to retrieve all CCRs processed for the retirement plan and reporting period specified.
 - Review unsheltered and sheltered totals at the bottom of the "Adjusted Contributions" column. The net totals will appear on the [Employer Contribution Charges](#) screen.

Monthly Correction Journal
For 11/:YYYY

Reporting period MM/YYYY

System: 4	Fiscal Year:	Employer:	SC	BD					
SSN	Type	Oper	Earnings	Contributions	Fulltime	Adjusted Earnings	Adjusted Contributions	Adjusted Fulltime	
0890	10	A	472.50	37.80	472.50	472.50	37.80	472.50	
Posted on 12/08/2020 by EMPR - Lindsey									
106	30	D	0.00	0.00	0.00	323.31	25.86	323.31	
Posted on 12/07/2020 by EMPR - Lind									
12	10	D	0.00	0.00	0.00	0.00	0.00	0.00	
Posted on 12/07/2020 by EMPR - Linds									
10	30	R	2,421.50	193.72	2,421.50	0.00	0.00	959.02	
Posted on 12/07/2020 by EMPR - Lind									
14	30	D	0.00	0.00	0.00	0.00	0.00	0.00	
Posted on 12/07/2020 by EMPR - Linds									
18	30	D	0.00	0.00	0.00	0.00	0.00	0.00	
Posted on 12/07/2020 by EMPR - Lind									
19	10	A	0.00	0.00	0.00	0.00	0.00	0.00	
Posted on 12/08/2020 by EMPR - Lindsey									
17	30	D	0.00	0.00	0.00	-545.45	-43.64	-545.45	
Posted on 12/10/2020 by EMPR - Lindsey Horsfall									
Unsheltered Regular Totals			472.50	37.80	472.50	472.50	37.80	472.50	
Sheltered Regular Totals			2,421.50	193.72	2,421.50	-868.76	-69.50	90.26	

Adjusted Contribution totals will appear on the Employer Contrib Charges screen under "CCRs" column for the applicable reporting period

Employer Contribution Charges

TRSL - REGULAR		Employer:	BD				
Fiscal Year:		Show Rejections					
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer	
NOV	Report	Transmittal	1,525,134.13	120,128.29	1,882.47	1,542,197.80	
		Rejections	0.00	0.00	0.00	0.00	
		CCRs	-396.26	-69.50	37.80	562.76	393,382.37
		Posted	1,524,737.87	120,058.79	1,920.27	1,542,760.56	

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Prior year salary corrections

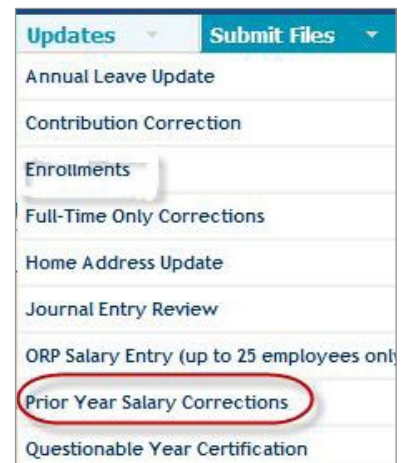
Whenever an employee's actual earnings and contributions require a reporting correction for a closed fiscal year for which member statements have been prepared, employers must process an online **Prior Year Salary Correction** (also known as Form 4F).

Designated employer personnel must be specifically authorized to perform prior year corrections on [Authorized Contacts](#) (Form 1) and cannot correct his or her own TRSL record. See [Index 1.0](#) for more details on EMIS access rights.

Prior year salary corrections procedures

These procedures should be followed to **correct actual earnings and contributions for a previous fiscal year**. If the only correction needed for a previous fiscal year is for the full-time earnings data, refer to [Index 6.0](#) for information on *full-time only corrections*.

1. Log into EMIS
2. Select "Prior Year Salary Correction" under Updates menu
3. Enter System Code, employee's Social Security Number, and fiscal year to correct on the left side of the screen. Click Select.
4. If there are two or more Return-to-Work salary postings for the selected fiscal year, select the appropriate record to correct.
(See example screen shot below.)



Prior Year Salary Corrections

SSN:	Employer ID: 0357 INSPIRE NOLA
Name:	Fiscal Year: 2021
System: 4	

Do you want to correct:

RTW-AC1-RET, 10/26/2020 through 05/11/2021
 RTW-FAC-EL, 08/03/2020 through 10/25/2020

[Continue](#)

5. If the salary correction is for a fiscal year in which an employee retired and returned to work during the same fiscal year, you must first select if you want to correct the salary before retirement or the salary earned after retirement during employee's return-to-work period.

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Member Inquiry Test Environment Prior Year Salary Corrections

Do you want to correct: Salary BEFORE Retirement
 Salary AFTER Retirement

Continue

6. If a manual salary posting is required (i.e. no earnings were originally reported to TRSL during the fiscal year to correct) for Return-to-Work employment, you must select the check box if the correction is for a RTW-ACT-RET enrollment. Refer to Index 15.2 for more information on RTW-ACT-RET enrollments. (See *example screenshot below*.)

Prior Year Salary Corrections

SSN: _____ Employer ID: 0006 BEAUREGARD SC BD
Name: _____ Fiscal Year: 2021
System: 4

Instructions for using Prior Year Salary Corrections:

1. Check "Add" on the Sheltered and/or Unsheltered line to add a manual posting for that contribution type.
2. Enter the Full-Time earnings on contribution line(s) being added.

Return-to-work enrollment type is RTW-ACT-RET?

RTW status. Only Unsheltered Contributions can be manually posted.

Add	Sheltered:	Actual Earnings	Full-Time Earnings
<input type="checkbox"/>			
<input type="checkbox"/>	Unsheltered:		

7. Enter the required information for the following fields:

- **Actual Earnings** - Enter total *earnable compensation* that should have been reported for the TRSL-eligible employee.
 - If employee was not a rehired retiree, system will prompt you to enter Sheltered data. If employee was qualified to make unsheltered contributions, check the "Add Unsheltered" box to enter unsheltered data.
 - Enter Unsheltered data if any of the following apply:
 - a. Employee is a rehired retiree eligible to contribute on his/her RTW position
 - b. Employee is on workers' compensation and has earnings/contributions to report (and is not using sick leave)
 - c. Member is making contributions during USERRA military leave (and is not using sick/annual leave)

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- **Contributions (Sheltered/Unsheltered)** – Only available for 100% accrual records; otherwise field will not display. System will auto-calculate contributions amount based on actual earnings entered and system code (retirement plan)
- **Full-Time Earnings** – Enter the amount employee would have earned if he/she worked full-time for the entire year
 - *This information will be used to determine service credit (Actual Earnings/Full-Time Earnings = Service Credit)*
 - *Do not enter the same figures for Actual Earnings and Full-Time Earnings fields unless the employee worked the entire year and was a full-time employee.*

EXCEPTION: Return-to-work retirees (excluding 2020 RTW retirees who select Option 2) do not accrue service credit. Actual Earnings and Full-Time Earnings can be the same.
- If no *earnable compensation* should have been reported for the employee for the specified fiscal year, check the box for '**Delete Posting.**' Do not enter \$0 as the actual earnings amount.
- 8. Salary Correction Comment Section** – Must complete Reason and/or Comment field.
 - Reason field – Select one of the provided reasons from the drop down box (if applicable); or
 - Enter Comment to address reason for changing/correcting Actual Earnings amount.

EXAMPLES:
 - *add'l \$500 bonus not reported*
 - *not elig to contribute on sub earnings*
 - *moving \$1800 add'l comp from FY 2016 to FY 2015*
 - *moving salary from Plan B to Regular Plan*
- 9. Salary Correction Full-Time Section** – Must complete Reason and/or Comment field
 - Reason field:
 - *Select Part-time Employee if member works every day and is a part-time employee; or*
 - *Select one of the provided reasons from the drop box (if applicable)*

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- Enter Comment (recommended)
 - *If member is a part-time employee, you must enter percent effort OR*
 - *Provide comments to help certify the year or to note uncommon or atypical events*

EXAMPLES:

- Dockages or days/days info (if partial year of service credit)*
- Worked full year (if service credit should be 1.00)*
- Less sales tax or less extra pay (if full-time earnings dropped from previous year)*
- Changed from 12 mo to 9 mo employee, no break in service (uncommon/atypical event)*

NOTE: There is a limit for the total number of characters when using Reason and Comment fields from the Salary Correction Comment and Salary Correction Full-Time Sections. Use abbreviations if applicable to maximize the amount of information for each Comment field.

- 10. Review the data entered.** Click "Submit." A message will display confirming transaction has updated or if update meets criteria for a possible actuarial cost. **Do not fax or send any screen prints.**

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Prior Year Salary Corrections

SSN: [REDACTED]		Employer ID: 00xx SCHOOL BOARD	
Name: [REDACTED]		Fiscal Year: 2015	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	16,861.02	1,348.88	16,861.02	.48	

Instructions for using Prior Year Salary Corrections:

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

Sheltered: Actual Earnings Full-Time Earnings Delete Posting

Add Unsheltered:

Instructions for using 100% Switch:

- 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:

- Select a reason for the correction.
- 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.

Reasons:

Comment:

Salary Correction Full-Time

Instructions for using Full-Time Comment:

- Required for Primary when the Full-Time is different.
- Select a reason for the full-time change.
- 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.

Reasons:

Comment:

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Prior Year Salary Corrections

SSN: [REDACTED]		Employer ID: 00xx SCHOOL BOARD	
Name: [REDACTED]		Fiscal Year: 2015	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	16,861.02	1,348.88	16,861.02	.48	

Instructions for using Prior Year Salary Corrections:

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

Sheltered:

Add Unsheltered:

Actual Earnings:

Full-Time Earnings:

Delete Posting:

Instructions for using 100% Switch:

- 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:

- Select a reason for the correction.
- 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:

- Required for Primary when the Full-Time is different.
- Select a reason for the full-time change.
- 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:

Employer enters correct Actual Earnings (fiscal year total) and correct Full-time Earnings (amount of total salary the employee would have earned if he worked full-time for the entire fiscal year + any extra earnings):

Prior Year Salary Corrections

SSN: [REDACTED]		Employer ID: 00xx SCHOOL BOARD	
Name: [REDACTED]		Fiscal Year: 2015	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	16,861.02	1,348.88	16,861.02	.48	

Instructions for using Prior Year Salary Corrections:

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

Sheltered:

Add Unsheltered:

Actual Earnings:

Full-Time Earnings:

Delete Posting:

Instructions for using 100% Switch:

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

100% Switch

Agency entered correct Actual Earnings (fiscal year total)

Agency provided correct Full-time Earnings (amount of earnings if the employee worked the entire Fiscal Year as a Full-time employee)

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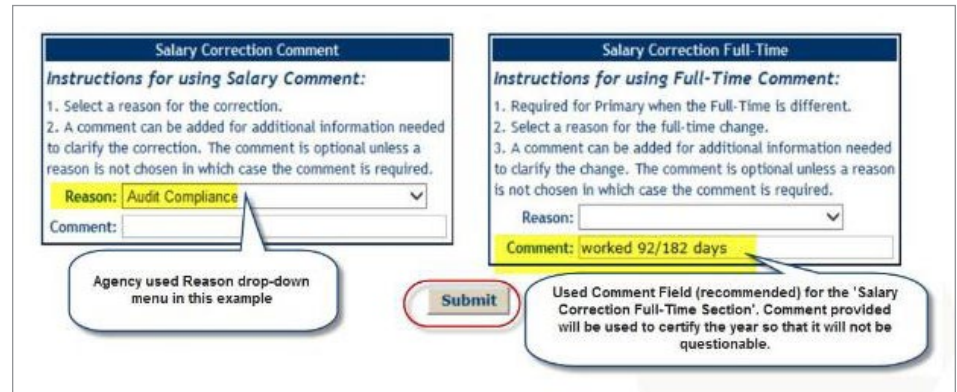
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Employer must select Reason from drop-down list or enter Comment for both Salary Correction Comment and Salary Correction Full-time:



If the prior year correction is to reduce actual earnings and contributions, a **credit** will be applied to the employer's account for the applicable employee and employer contribution amounts. The credit may be used to offset current charges. See [Taking Credits](#) section in this index.

Prior year corrections that increase earnings/contributions will result in a **charge** to the employer's account in accordance with [LSA-R.S. 11:888 C](#).

Prior year corrections charges – three years old or less

Each time an agency submits a prior year salary correction to increase salary and contributions that were originally reported for a member, the correction is reviewed to determine if the correction has been submitted within three years after the original contributions report was due. If the correction falls within the three year window, the employer will be charged member and employer contributions plus interest at the [judicial interest rate](#).

EXAMPLE 1: Agency Y submits a Prior Year Correction (PYC) during FY 2026 to correct FY 2023 earnings for employee Mr. Jones. The correction will increase Mr. Jones' earnings and contributions for FY 2023.

The three year timeline for PYCs submitted during Fiscal Year 2026 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 (3) years:	FY 2022 and all fiscal years prior

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In the above example, Agency Y has submitted the PYC to increase Mr. Jones' earnings and contributions for FY 2023. The PYC was submitted during FY 2026. Since the correction is within the three year timeline, the agency will be charged the additional amount of member and employer contributions due plus interest at TRSL's assumed actuarial valuation rate.

Prior year corrections charges – more than three years old

Prior Year corrections for periods more than three years after the original contributions report was due that increase a member's salary/contributions will result in an **actuarial purchase of service credit by the employer**, as per [LSA-R.S. 11:888 C\(2\)](#).

The employer will be required to submit the following *within 30 days* of the date TRSL receives the prior year correction:

- A calculation fee of \$200 (subject to change) – to be paid by electronic funds transfer (EFT) or check made payable to Teachers' Retirement System of Louisiana
- Certification of the member's full-time earnings (total expected salary + any additional earnings) for the current fiscal year from the member's current employer(s)
- Certification of any questionable years for the applicable member. *Refer to Index 6.0 for information on how to certify questionable years.*

The calculation fee, full-time earnings information for the current year, and certification for all questionable years for the applicable member must be received by TRSL before the prior year correction will be processed.

If an employer fails to submit all necessary information within 30 days, TRSL will notify the employer that the prior year correction has been cancelled and will not be processed. The employer will be required to re-submit the prior year correction, which will change the dates used (increase the cost) for calculating the actuarial cost of the correction.

Once all requirements are submitted within the 30-day timeframe, the agency will be charged for the correction as an actuarial purchase of service credit by the employer. These prior year corrections will be identified on your agency's [Journal Entry](#) screen as "Actuarial JE" records.

EXAMPLE 2: *Agency Y submits another Prior Year Correction (PYC) during FY 2026 to correct FY 2022 earnings for employee, Mr. Rogers. The correction will increase Mr. Rogers' earnings and contributions for FY 2022.*

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In Example 2, Agency Y submits a PYC that is more than three years old (correction for FY 2022 submitted during FY 2026). Because the correction is to increase the employee's earnings and contributions, the agency will be notified that a \$200 calculation fee is required. Additionally, full-time earnings for the current year and all questionable years (if any) for Mr. Rogers' TRSL account history will need to be certified within 30 days before the PYC can be processed.

Rollover earnings

Whenever an agency reports a TRSL-covered employee's earnings in July but the salary was actually earned in June, TRSL refers to this as "rollover earnings." Employers should process online Prior Year Salary Corrections to move rollover earnings to the correct fiscal year earned.

Since there is more than one fiscal year involved when correcting rollover (moving earnings from one fiscal year to another), the employer must submit all prior year salary corrections affected by rollover earnings on the same day.

For Salary Correction Comment section, select "Earnings reported in July but earned in June" from the Reason field drop-down box.

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:	Earnings reported in July but earned in June
Comment:	Overstated Salaries/Contributions Understated Salaries/Contributions Audit Compliance Date of Retirement Changed Sheltered/Unsheltered switch

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For Salary Correction Full-Time section, use the Comment field to indicate Rollover.

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:

EXAMPLE: Employer reported rollover earnings of \$2,000 in FY 2016 for Mr. Reed, a TRSL-covered employee. These earnings were reported in July 2015 (FY 2016), but actually earned in June 2015 (FY 2015).

Since both FY 2015 and 2016 are closed fiscal years, the employer must submit two online prior year salary corrections to correct Mr. Reed's TRSL records; one correction to add \$2,000 of earnings to FY 2015, and another correction to subtract \$2,000 from FY 2016. Both corrections should be submitted on the same day.

Correction #1: Adding \$2,000 rollover earnings for Employee (Mr. Reed) in FY 2015

1. Employer enters the correct Actual Earnings and Full-Time Earnings for Mr. Reed to add rollover earnings.

Prior Year Salary Corrections

SSN: 2 Employer ID: L
 Name: **Mr. Reed** Fiscal Year: 2015
 System: 4

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	85,045.54	6,803.64	85,045.54	1.00	

Example: Increasing Actual Earnings and Full-time Earnings by \$2,000

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.

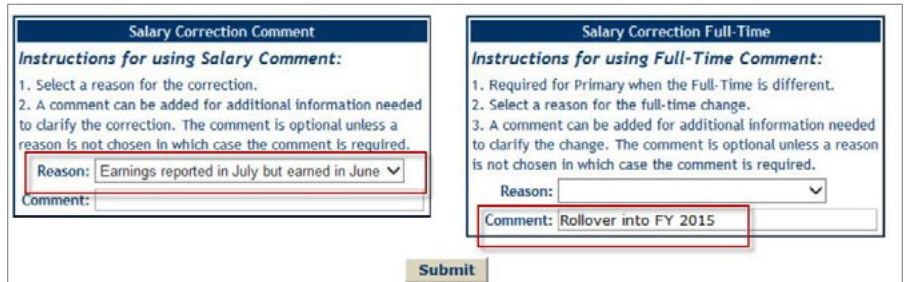
Sheltered: Add Unsheltered:

Actual Earnings	Full-Time Earnings	Delete Posting
<input type="text" value="87045.54"/>	<input type="text" value="87045054"/>	<input type="checkbox"/>

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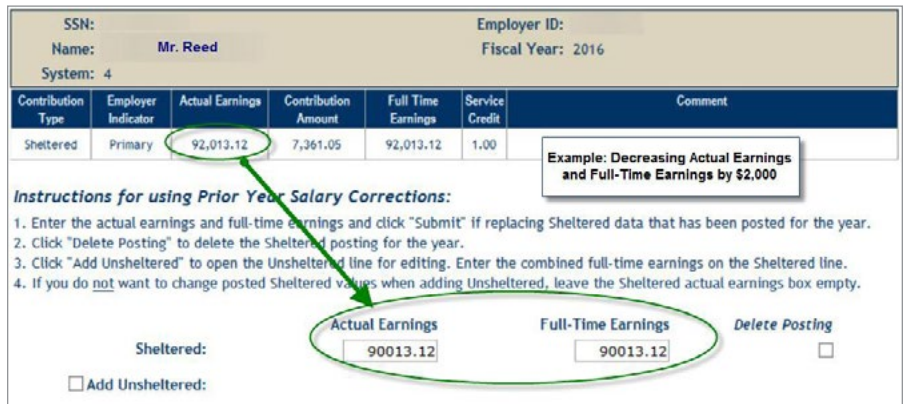
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2. Employer completes the Salary Correction Comment section by selecting "Earnings reported in July but earned in June" from the Reason field drop-down box.
3. Employer completes the Salary Correction Full-Time section by entering a Comment about Rollover.
4. Employer selects the "Submit" button at the bottom of the screen.

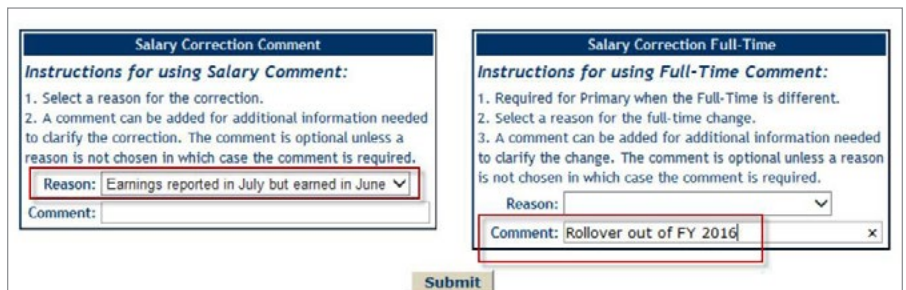


Correction #2: Subtracting \$2,000 rollover earnings for Mr. Reed's TRSL record for FY 2016

1. Employer enters the correct Actual Earnings and Full-Time Earnings for Mr. Reed to subtract rollover earnings.



2. Repeat steps # 2 through #4 in Correction #1 example above. Agency should submit both corrections on the same day.



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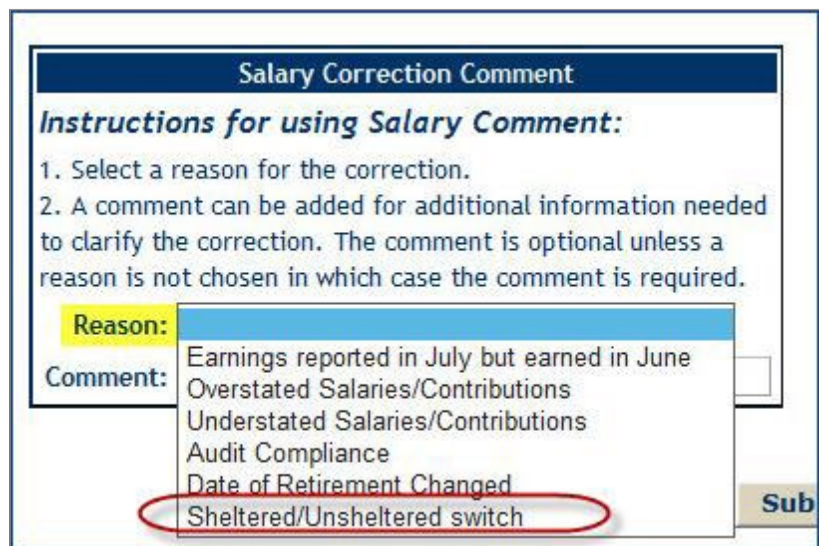
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Sheltered/unsheltered contributions

The type of contributions (sheltered or unsheltered) reported for a member will ultimately affect the tax free portion of his future TRSL retirement benefit payments. Therefore, TRSL must ensure each member's contributions type is correct for each fiscal year of employment.

If a member's contributions type has been incorrectly reported for a prior fiscal year (such as a workers' compensation issue or a member who has made after tax contributions while on military leave), the employer should process an online Prior Year Correction, even if the total actual earnings amount is correct and/or the service credit has already been certified.

For Salary Correction Comment section, select "Sheltered/Unsheltered switch" from the Reason field drop-down box.



For Salary Correction Full-Time section, use the Comment field to address reason for changing/correcting the contributions type.

EXAMPLES:

- » *Moving all contributions/salary to Sheltered*
- » *Moving all contributions/salary to Unsheltered*
- » *Moving part of contributions to Unsheltered*
- » *Moving part of contributions to Sheltered*

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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:

Correcting all Fiscal Year contributions from Sheltered to Unsheltered

If a member's contributions were reported as sheltered (pre-tax), but all of the contributions were actually unsheltered (after tax) for a closed fiscal year, use the following steps to process the prior year correction:

1. On the Sheltered line, click "Delete Posting" to remove Sheltered earnings/contributions.

Prior Year Salary Corrections

SSN: _____ Employer ID: SC BD
 Name: H A Fiscal Year: 2007
 System: 4

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	19,559.00	1,564.68	19,559.00	1.00	

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 field blank.

Click Here

Sheltered: Actual Earnings: Full Time Earnings: Delete Posting:

Add Unsheltered:

2. Click on the box next to "Add Unsheltered."

Sheltered: Actual Earnings: Full Time Earnings: Delete Posting:

Click Here Add Unsheltered:

3. Fields will open for Actual Earnings and Full-time Earnings to report as Unsheltered.

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- Enter appropriate amounts, even if the total earnings do not change. This step will correct the contributions to Unsheltered.

Prior Year Salary Corrections

SSN: _____		Employer ID: SC 8D	
Name: IA		Fiscal Year: 2007	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	19,559.00	1,564.68	19,559.00	1.00	

Instructions for using Prior Year Salary Corrections:

- Enter the actual earnings and full-time earnings and click "submit" if replacing
- Click "Delete Posting" to delete the Sheltered posting for the year.
- Click "Add Unsheltered" to open the Unsheltered line for editing. Enter the con
- If you do not want to change posted Sheltered values when adding Unsheltered, ~~leave the sheltered actual earnings box empty.~~

Example when Actual Earnings do not change, member worked a full year of service, and ALL contribs are changing from Shelt to Unshelt.

Sheltered:	Actual Earnings	Full-Time Earnings	Delete Posting
<input checked="" type="checkbox"/> Add Unsheltered:	19559	19559	<input checked="" type="checkbox"/>

- Complete the Salary Correction Comment section by selecting "Sheltered/Unsheltered switch" from the Reason field drop-down box.
- In Salary Correction Full-Time section, enter a Comment about the reason for the correction.
- Select the "Submit" button at the bottom of the screen.

Salary Correction Comment

Instructions for using Salary Comment:

- Select a reason for the correction.
- 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: Sheltered/Unsheltered switch

Comment: _____

Salary Correction Full Time

Instructions for using Full-Time Comment:

- Required for Primary when the Full Time is different.
- Select a reason for the full-time change.
- 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: Moving salary to unsheltered

Submit

Correcting all Fiscal Year contributions from Unsheltered to Sheltered

If a member's contributions were reported as unsheltered (after tax), but all of the contributions were actually sheltered (pre-tax) for a closed fiscal year, process the prior year correction as follows:

- On the Unsheltered line, click "Delete Posting" to remove Unsheltered earnings/contributions.
- Click on the box next to "Add Sheltered."

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Prior Year Salary Corrections

SSN: 0		Employer ID: SC BD	
Name: I A		Fiscal Year: 2016	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Unsheltered	Primary	20,721.96	1,657.80	20,721.96	1.00	

Instructions for using Prior Year Salary Corrections:

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

Unsheltered:	Actual Earnings	Full-Time Earnings	Delete Posting
<input type="checkbox"/> Add Sheltered:			<input checked="" type="checkbox"/>

3. Fields will open for Actual Earnings and Full-time Earnings to report as Sheltered.
4. Enter appropriate amounts, even if the total earnings do not change, to change the contributions to Sheltered.

Prior Year Salary Corrections

SSN: 0		Employer ID: SC BD	
Name: A		Fiscal Year: 2016	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Unsheltered	Primary	20,721.96	1,657.80	20,721.96	1.00	

Example when Actual Earnings do not change, member worked a full year of service, and ALL contribs are changing from Unshelt to Shelt.

Instructions for using Prior Year Salary Corrections:

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

Unsheltered:	Actual Earnings	Full-Time Earnings	Delete Posting
<input checked="" type="checkbox"/> Add Sheltered:	20721.96	20721.96	<input checked="" type="checkbox"/>

5. Complete the Salary Correction Comment section by selecting "Sheltered/Unsheltered switch" from the Reason field drop-down box.
6. In Salary Correction Full-Time section, enter a Comment about the reason for the correction.
7. Select the "Submit" button at the bottom of the screen.

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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: Sheltered/Unsheltered switch

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: Moving salary to sheltered

Submit

Correcting contributions to report both Sheltered and Unsheltered for the same fiscal year

There may be times when a member made both sheltered and unsheltered contributions during the same fiscal year. If the fiscal year is closed and the member's contributions were reported as all sheltered or all unsheltered, the employer must process a prior year correction to specify the correct sheltered and unsheltered amounts.

EXAMPLE: *Changing from all Sheltered to Unsheltered and Sheltered*

Follow the steps below to process this type of correction:

1. On the Sheltered line, enter the correct amounts for Actual earnings and Full-time Earnings to specify Sheltered earnings/contributions.
2. Click on the box next to "Add Unsheltered."
3. Field will open for Actual Earnings to report as Unsheltered.
4. Enter appropriate amount, even if the total earnings do not change, to specify how much should be unsheltered.

Prior Year Salary Corrections

SSN: 0		Employer ID: SC BD				
Name: \		Fiscal Year: 2013				
System: 4						
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	21,141.00	1,691.28	21,141.00	1.00	

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.

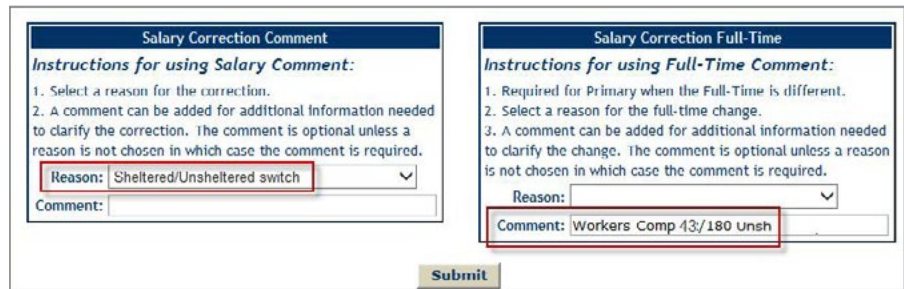
	Actual Earnings	Full-Time Earnings	Delete Posting
Sheltered:	16141	21141	<input type="checkbox"/>
<input checked="" type="checkbox"/> Add Unsheltered:	5000		
\$16141 Shelt + \$5000 Unsh = \$21141 Total Actual Earnings for the FY			

5. Double-check the total Actual Earnings entered by adding up the Actual Earnings figure on the Sheltered line and the Actual Earnings figure on the Unsheltered line.

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6. Complete the Salary Correction Comment section by selecting "Sheltered/Unsheltered switch" from the Reason field drop-down box.
7. In Salary Correction Full-Time section, enter a Comment about the reason for the correction.
8. Select the "Submit" button at the bottom of the screen.



Correcting contributions from Sheltered and Unsheltered to all Sheltered or all Unsheltered for the same fiscal year

If the member's salary and contributions were originally reported as both sheltered and unsheltered in a single fiscal year, the entry will appear as a double-line on TRSL's records. If the member actually should have only made either all sheltered or all unsheltered amounts, the employer must process a prior year correction to correct the earnings to the correct contributions type.

EXAMPLE: *Changing from Sheltered and Unsheltered to all Sheltered*

1. On the Sheltered line, enter the correct total Actual earnings and Full-time Earnings for the fiscal year. This figure will become the new Sheltered earnings/contributions amount.

Prior Year Salary Corrections						
SSN: I		Employer ID: SC BD				
Name: IA		Fiscal Year: 2007				
System: 4						
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	19,559.00	1,564.68	19,559.00	1.00	

Instructions for using Prior Year Salary Corrections:

1. Enter the actual earnings and full-time earnings and click "Submit" if replacing
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 con
4. If you do not want to change posted Sheltered values when adding Unsheltered, ~~leave the sheltered actual earnings tax empty~~

Example when Actual Earnings do r change, member worked a full year service, and ALL contribs are chang from Shelt to Unshelt.

	Actual Earnings	Full-Time Earnings	Delete Posting
Sheltered:			<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Add Unsheltered:	19559	19559	

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- On the Unsheltered line, click "Delete Posting" to remove Unsheltered earnings/contributions.
- The Unsheltered line will disable (become 'grayed out').

No Correction		Actual Earnings	Full-Time Earnings	Delete Posting
<input type="checkbox"/>	Sheltered:	2415.00	6300.00	<input type="checkbox"/>
<input type="checkbox"/>	Unsheltered:			<input checked="" type="checkbox"/>

- Double-check the new total Actual Earnings entered by comparing the new Actual Earnings figure on the Sheltered line with the current postings on TRSL's records.
- Complete the Salary Correction Comment section by selecting "Sheltered/Unsheltered switch" from the Reason field drop-down box.
- In Salary Correction Full-Time section, enter a Comment about the reason for the correction.
- Select the "Submit" button at the bottom of the screen.

Salary Correction Comment

Instructions for using Salary Comment:

- Select a reason for the correction.
- 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: Sheltered/Unsheltered switch

Comment:

Salary Correction Full-Time

Instructions for using Full-Time Comment:

- Required for Primary when the Full Time is different.
- Select a reason for the full time change.
- 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: All Sheltered Sub 69/180

Submit

Journal Entry screen

Each time an employer submits a completed prior year salary correction, the transaction will create a record on the employer's Journal Entry screen. These records will result in either a charge or credit to the employer account. The Journal Entry screen will also identify "Actuarial JE" records, which are prior year corrections more than three years old that increase your employee's actual earnings and contributions.

Employers should review the Journal Entry screen every month to stay up-to-date on all additional charges or credits to the employer's account.

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How to view your agency's Journal Entry screen

- Select "Journal Entry" under Employers Menu.
- Enter Fiscal Year in YYYY format.
- Click "Select" to retrieve all PYCs processed for the fiscal year specified.
- Select the JE number to retrieve and review a specific PYC. All PYCs from the JE screen will also appear as charges or credits on your agency's [Employer Payments](#) screen.

Employer:		SC BD		Fiscal Year: 2017		
JE Num	JE Date	Fiscal Year Corrected	SSN	Name	Prepared By	
28211	07/07/2016	2013	42	IN B		
28315	07/21/2016	2014	42			
28324	07/22/2016	2011	12			
28329	07/25/2016	2000	55	MARIE		
28344	07/27/2016	2016	03	H M		
28369	Actuarial JE 07/29/2016	2017	95	ANN	TRSL - Karla	
28370	Actuarial JE 07/29/2016	2017	95	ANN	TRSL - Karla	

Terminations

Employers are responsible for processing terminations for TRSL-covered employees, including retirees who resign or change to a non-covered position at your agency and members approved for TRSL disability retirement. Terminations due to service retirement, DROP participation, or death will be updated by TRSL upon receipt of the member's retirement/DROP application or death notification. Note, employers must submit terminations of retirees applying for their return-to-work supplemental benefit.

The termination date notifies TRSL that an employee will no longer be reported on the monthly contributions report. If an employee is on an official leave of absence and is expected to return to active employment, no terminations should be submitted or processed.

Refer to "[How to report special cases on the monthly salary/contributions report](#)" (in this index) for more details on reporting employees on [leave without pay](#).

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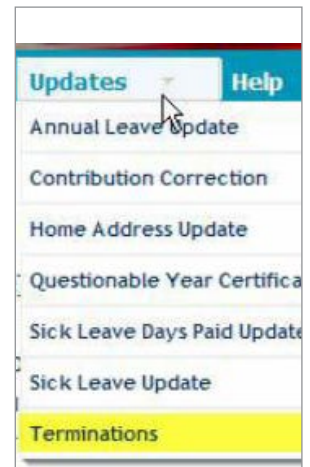
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Terminations should be processed within 30 days of the member's last day of work or last day of official leave. Termination dates play an important role as it applies to pension-related reporting requirements of the Governmental Accounting Standards Board (GASB). Therefore, TRSL urges all reporting agencies to terminate a TRSL-covered employee as soon as they receive notice that the employee has resigned or changed to a non-covered position.

Online terminations

TRSL recommends terminations for active and return-to-work retirees to be processed online through EMIS, our secure employer access database. Designated employer personnel must be specifically authorized to perform terminations on [Authorized Contacts](#) (Form 1). See [Index 1.0](#) for more details.



EMIS instructions for online terminations

- Log into EMIS.
- Under Updates tab, select "Terminations."
- Enter the employee's SSN on the left side of the screen. Click Select.
- Once employment record is retrieved, click Edit.
- Enter the termination date (last day of work or last day of leave) using MM/DD/YYYY format.
- Under Months of Contract field, select the correct months of contract for the terminating member (9, 10, 11, or 12).
- Click Update. The termination will be processed immediately; no paper form will be needed for TRSL.

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Terminations

SSN: _____ Employer: 0097 TRSL
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 Date
Edit	4	12/17/2001	

Terminations

SSN: _____ Employer: 0097 TRSL
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 Date	Months of Contract

Terminations

Employment has been terminated.

SSN: _____ Employer: 0097 TRSL
Name: _____

The employer will not be able to change the termination date once it's been added to the member's record. If a termination date needs to be corrected, please contact your assigned [Retirement Analyst Liaison](#) for assistance.

Form 4C terminations (paper form)

The preferred method to process terminations is via the online terminations program available through EMIS. However, there are times when TRSL may require a hard-copy termination form. For these situations, the agency should submit the [Employment Terminations](#) (Form 4C) within 30 days of the employee's termination date.

If completing terminations via Form 4C, the form must be signed by an **authorized signer** for your agency (designated employer personnel whose authorized signature is on file with TRSL).

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	Employer Contribution Charges
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Frequently asked questions

- 1. Our agency's school food service workers receive a uniform allowance of \$250 per school year as part of their salary. Will this portion of their salary have to be reported to TRSL?**

Because your school food service employees receive a fixed amount on a regular basis for the uniform allowance, regardless of actual expenses, these payments are considered earnable compensation and should be included in your salary and contribution reports. If employees received reimbursements for actual expenses, then those payments would not be considered earnable compensation (not reportable).

- 2. How do you report TRSL contributions paid at the beginning of one fiscal year but earned in the prior fiscal year?**

If the year is still open, you will need to process an online contributions correction. If the year is closed, you will need to submit a prior year salary correction.

- 3. Our agency received a Journal Entry charge from TRSL due to a prior year salary correction. How do we remit this payment to TRSL and ensure it is credited to our agency's account?**

Remit your agency's payment (payable to TRSL) with a copy of the Journal Entry invoice and a completed [Payment Distribution Voucher](#) (Form 4D), to specify the amount of member sheltered, member unsheltered, and/or employer portions. Allow approximately seven business days for TRSL processing. Your payment will display on the Employer Payments screen in EMIS as positive figures, split into member sheltered, unsheltered, and employer portions – as specified on the Form 4D. The effective date will be the date your payment was received.

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- 4. One of our employees has just retired, and his final paycheck earnings and contributions appear on our agency's Salary Rejections report. How do I fix this?**

If the salary and contributions amounts appearing on the Rejections report for this employee are "earnable compensation" (i.e. no sick or annual leave payout) earned prior to his termination date, then your agency will need to process an online contribution correction to add this salary no later than the month following his termination date. If the fiscal year has been closed out, you will need to process a prior year salary correction.

- 5. The same employee keeps showing up on our agency's Contributions Exception report for "contribution type invalid." Every month, I correct his record with a contribution correction to change his contributions from unsheltered to sheltered. (He is an active employee, not a TRSL retiree.) How do I keep him from re-appearing on the Exceptions report?**

This employee's salary and contributions were reported on your agency's monthly contributions report as unsheltered (type 10). You will need to look at your agency's own software and payroll records to ensure you are not withholding TRSL contributions on an after tax (unsheltered) basis. Once you fix the payroll records on your side [contributions are coded to withhold as sheltered (pre-tax)], ensure his salary and contributions information are reported as type 30 (sheltered) in your monthly contributions reports.

- 6. I have just processed a contributions correction (CCR) through EMIS. When will the corrections update on the TRSL account screens?**

Contribution corrections (CCRs) are updated in real time and will be reflected on all corresponding screens (Monthly Contribution Charges, Accounts Receivable (A/R), Monthly Salary/Contributions, etc.) immediately.