INDEX 11.0: Retirement/DROP Processing

July 2026

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RELATED FORMS

Application for Service Retirement, ILSB, or DROP (Form 11)

Termination of Employment at End of DROP Participation/Employment (Form 11H)

Application for RTW Supplement (Form 11RTW)

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

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

Service/ILSB retirement

Each member who is eligible to retire and wishes to apply for Service retirement or Initial-Lump Sum Benefit (ILSB) retirement must submit a completed *Application for Service Retirement, ILSB, or DROP* (Form 11) or apply online through myTRSL no earlier than 12 months before the date of retirement. Both the member and employer should be certain that eligibility requirements have been or will be met by the anticipated retirement date prior to submitting an application for retirement or terminating employment.

Details on retirement eligibility, member application, and member documentation requirements are discussed in our TRSL Member Handbook: Regular Plan, Plan A, & Plan B. For members who are interested in the ILSB retirement, additional information can be found in our member brochure, Initial-Lump Sum Benefit (ILSB).

Although the employee is not required to have employer personnel review or approve their retirement application form, TRSL strongly encourages members to provide their employer with sufficient advance notice to ensure a smooth retirement transition and to coordinate the date of retirement with the employer.

Deferred Retirement Option Plan (DROP)

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

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

Entering DROP (DROP In)

Each member who is eligible and wishes to participate in DROP must submit a completed *Application for Service Retirement, ILSB, or DROP* (Form 11) or apply online through myTRSL no earlier than 12 months before the DROP start date. Both the member and employer should

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be certain that eligibility requirements have been or will be met by the anticipated DROP date prior to submitting an application for DROP and discontinuing employer/employee contributions.

Refer to Index 4.0 for information and instructions on reporting earnings and contributions for members entering DROP.

General notes:

- The member's DROP participation period cannot exceed 36 consecutive months.
  - *In order to participate for the maximum 36 month period, the member must enter the DROP program no later than 60 calendar days of his first eligibility.*
  - *If the member enters DROP after 60 calendar days of his first eligibility date, the maximum participation period is reduced by the number of days the member delays entering DROP.*
- Once DROP participation has begun, a member cannot receive a refund of contributions.
- Participation in DROP will not affect seniority status or any other benefit provided as a condition of employment.
- Individuals may participate in DROP during periods of approved leave, including leave without pay.
- The DROP Participation period may not be changed except by termination of employment under the following circumstances:
  - *Voluntary termination – Member opts out of DROP prior to fulfilling selected participation period by terminating employment.*
  - *Involuntary termination – Member is terminated by the employer prior to completing selected participation period and is not immediately re-employed by a TRSL employer.*
  - *Death of the participating member*
- All purchases of service credit must be completed prior to participation in DROP.
  - *No purchases will be permitted during DROP participation or period of additional employment.*

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Changing employers during DROP

If a DROP participant terminates employment with your agency and does not complete a Form 11H, contact your assigned Retirement Analyst liaison to provide the member's termination date.

If your agency hires a DROP participant who was previously employed by another TRSL reporting agency, process an online enrollment. Refer to Index 2.0 for online enrollment instructions.

Upon notification that a DROP participant has terminated employment or changed employers, TRSL will contact the appropriate employer(s) to verify the member does not have any break in service and is therefore eligible to continue his DROP participation.

Ending DROP Participation report

All employer personnel with authorized access to EMIS will have access to the *Ending DROP Participation* report, including those with Inquiry only access.

This report lists TRSL members from your agency whose DROP participation period ends in the month/year selected by the user. This report should be utilized by all reporting agencies' payroll personnel to identify employees who will need to resume paying TRSL retirement contributions should the employee decide to continue working after the DROP participation ends.

How to retrieve your agency's Ending DROP Participation Report

1. Log onto EMIS
2. Under Reports menu, select "Ending DROP Participation"
3. Under Query Record on the left hand side of screen, enter Month and Year

   EXAMPLE: *For February 2018 data, enter "02" for the Month, and "2018" for the Year*

4. Click "Select"

NOTE: A new screen will open with the report. You must disable pop-up blockers to view your agency's Ending DROP Participation report.

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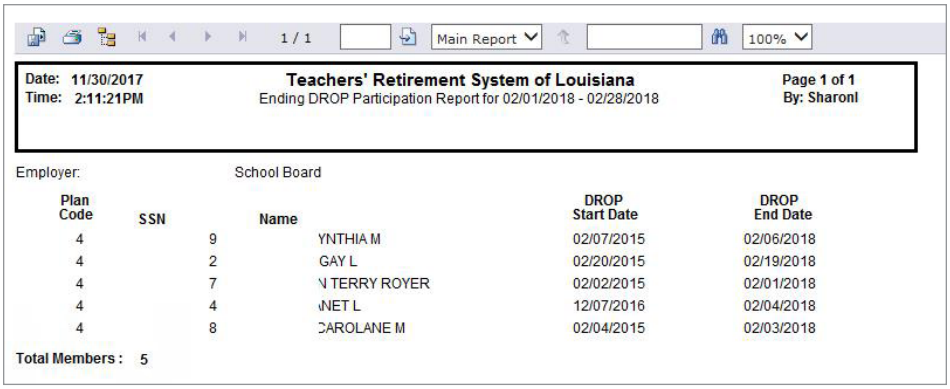

Date: 11/30/2017
Time: 2:11:21PM

Teachers' Retirement System of Louisiana
Ending DROP Participation Report for 02/01/2018 - 02/28/2018

Page 1 of 1
By: Sharon!

Employer: School Board

Plan Code	SSN	Name	DROP Start Date	DROP End Date
4	9	YNTHIA M	02/07/2015	02/06/2018
4	2	GAY L	02/20/2015	02/19/2018
4	7	N TERRY ROYER	02/02/2015	02/01/2018
4	4	NET L	12/07/2016	02/04/2018
4	8	CAROLANE M	02/04/2015	02/03/2018

Total Members : 5

How to use the Ending DROP Participation Report

1. Every month, create your agency's report for employees who will be ending DROP within the next three months.
2. Review the DROP End Date for each member record on your report.
3. If the member works after his DROP End Date (even if for only one workday), your agency must resume withholding TRSL **sheltered** contributions on **all salary earned** after the DROP End Date. See Index 4.0 for information on how to report earnings and contributions for members working after DROP.

After DROP (DROP Out)

Members who retire (terminate employment) during or any time after the DROP participation period must submit a completed *Termination of Employment at End of DROP Participation/Employment* (Form 11H).

Members who elect to continue employment after DROP participation ends (with no break in service) will be automatically re-enrolled in TRSL on the day following the last day in DROP. The employer must resume withholding and remitting TRSL **sheltered** contributions on **all salary earned after DROP**. The employer will also be required to certify the member's 1st year of employment after DROP.

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Return-to-work (RTW) supplemental benefits

Upon termination of employment, a TRSL return-to-work (RTW) retiree who has selected to accrue service credit for a supplemental benefit under the 2020 RTW law (RTW Option 2), must submit a completed *Application for Return-to-Work (RTW) Supplement* (Form 11RTW).

Details on RTW laws and eligibility requirements for RTW retirees to select a RTW supplemental benefit are available in TRSL's brochure, *Returning to Work after Retirement*.

TRSL must receive both a completed Form 11RTW from the RTW Option 2 retiree and an online termination date from the employer before TRSL can resume retiree's original retirement benefit.

- The retiree's original benefit is eligible to be resumed effective the day after the return-to-work termination date or the date a completed Form 11RTW is received, whichever is later.
- The supplemental benefit is effective and payable 90 days after the RTW Option 2 retiree's termination date.

Acknowledgement letters

Both the employer and the member will receive an acknowledgement letter within two weeks of receipt of a member's completed and accepted retirement or DROP application (Form 11/Form 11H) or application for return-to-work (RTW) supplemental benefits (Form 11RTW).

For the employer, this acknowledgement letter serves two purposes:

1. Provides notice to the agency of the employee's pending retirement, and
2. Serves as a "preliminary" employer request letter for employer certifications that will be needed for TRSL to process and finalize the member's service or ILSB retirement application.

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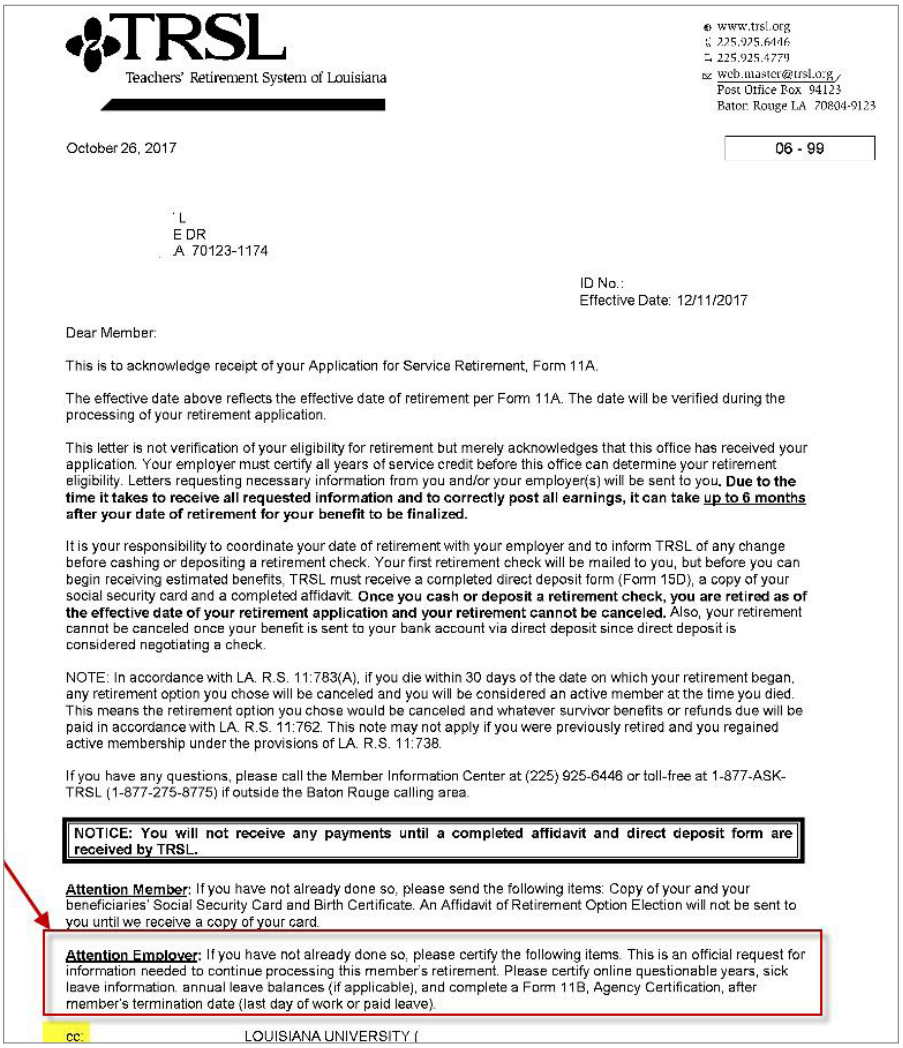
Application for RTW Supplement (Form 11RTW)

EXAMPLE: *Acknowledgement letter*



TRSL
Teachers' Retirement System of Louisiana

www.trsl.org
225.925.6446
225.925.4779
web.master@trsl.org
Post Office Box 94123
Baton Rouge LA 70804-9123

October 26, 2017

06 - 99

L
E DR
A 70123-1174

ID No.:
Effective Date: 12/11/2017

Dear Member:

This is to acknowledge receipt of your Application for Service Retirement, Form 11A.

The effective date above reflects the effective date of retirement per Form 11A. The date will be verified during the processing of your retirement application.

This letter is not verification of your eligibility for retirement but merely acknowledges that this office has received your application. Your employer must certify all years of service credit before this office can determine your retirement eligibility. Letters requesting necessary information from you and/or your employer(s) will be sent to you. **Due to the time it takes to receive all requested information and to correctly post all earnings, it can take up to 6 months after your date of retirement for your benefit to be finalized.**

It is your responsibility to coordinate your date of retirement with your employer and to inform TRSL of any change before cashing or depositing a retirement check. Your first retirement check will be mailed to you, but before you can begin receiving estimated benefits, TRSL must receive a completed direct deposit form (Form 15D), a copy of your social security card and a completed affidavit. **Once you cash or deposit a retirement check, you are retired as of the effective date of your retirement application and your retirement cannot be canceled.** Also, your retirement cannot be canceled once your benefit is sent to your bank account via direct deposit since direct deposit is considered negotiating a check.

NOTE: In accordance with LA. R.S. 11:783(A), if you die within 30 days of the date on which your retirement began, any retirement option you chose will be canceled and you will be considered an active member at the time you died. This means the retirement option you chose would be canceled and whatever survivor benefits or refunds due will be paid in accordance with LA. R.S. 11:762. This note may not apply if you were previously retired and you regained active membership under the provisions of LA. R.S. 11:738.

If you have any questions, please call the Member Information Center at (225) 925-6446 or toll-free at 1-877-ASK-TRSL (1-877-275-8775) if outside the Baton Rouge calling area.

NOTICE: You will not receive any payments until a completed affidavit and direct deposit form are received by TRSL.

Attention Member: If you have not already done so, please send the following items: Copy of your and your beneficiaries' Social Security Card and Birth Certificate. An Affidavit of Retirement Option Election will not be sent to you until we receive a copy of your card.

Attention Employer: If you have not already done so, please certify the following items. This is an official request for information needed to continue processing this member's retirement. Please certify online questionable years, sick leave information, annual leave balances (if applicable), and complete a Form 11B, Agency Certification, after member's termination date (last day of work or paid leave).

cc: LOUISIANA UNIVERSITY (

Confirming receipt via EMIS

When TRSL acknowledges receipt of a member's completed Form 11, Form 11H, or Form 11RTW and the member is deemed tentatively eligible for the benefits applied for, the TRSL processing analyst will update the member's status in EMIS (our employer access database) and indicate the selected date of retirement, which can be viewed on the Member Summary screen.

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If the employer has not yet received a copy of the acknowledgement letter, employer personnel with authorized access can verify that TRSL has received the member's application by viewing the employee's TRSL membership status through EMIS.

- Log into EMIS.
- Select Member Summary under Members menu.
- See "Status Information" section for the member's current TRSL Status and Status Date.
- Screen will display applicable membership status with corresponding effective date if TRSL has a completed application (Form 11/11H/11RTW) on file.

Membership status updates when application received	
PEND RET	Form 11 on file/Member selects Service Retirement
PEND ILSB	Form 11 on file/ Member selects Initial-Lump Sum Benefit (ILSB)
PEND DROP	Form 11 on file/Member selects DROP (DROP-In/Entering DROP)
ESTDRP RET	Form 11H on file/ Member is retiring after DROP (DROP-Out)
PEND RTWSUP	Form 11RTW on file/TRSL retiree applies for supplemental benefits under RTW Option 2 (2020 RTW Law) and has terminated all return-to-work employment (RTW Supplement)

FORM 11 *— If terminating employment and retiring, member selects "Service" or "ILSB." If entering DROP, member selects "DROP."*

TRSL Teachers' Retirement System of Louisiana

Application for Service Retirement, ILSB, or DROP (Form 11)

06-11 rev. 12/20

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

TRSL USE ONLY
Employer number
Approved by:

Section 1 - Retirement information (MUST BE COMPLETED)

Check one: ☐ Service (06-11A) ☐ ILSB (06-11A5) ☐ DROP (06-11F)

Date of retirement/DROP begin date (mm/dd/yyyy)

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***FORM 11H** — For members who retire (terminate employment) during or any time after DROP*

TRSL Teachers' Retirement System of Louisiana

Termination of Employment at End of DROP Participation/Employment (Form 11H)

05-11H
rev. 11/20

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

SAVE TIME! Apply online through Member Access at *www.TRSL.org*. Select "Apply for retirement" under the "My Retirement" tab.

Print in ink or type all entries except signatures. Complete Sections 1–5 of this form if you are ready to terminate employment and retire (either during or after DROP participation). If you continue employment after DROP, you will be automatically re-enrolled in TRSL. Your retirement may be canceled prior to negotiating any benefit check, including estimated benefit payments. An acknowledgment letter will be sent within two weeks from the receipt of your application. If you do not receive an acknowledgment letter, contact TRSL.

Section 1 - Member information

***FORM 11RTW** — For TRSL return-to-work retirees to apply for RTW supplemental benefits*

TRSL Teachers' Retirement System of Louisiana

Application for Return-to-Work (RTW) Supplement (Form 11RTW)

06-11RTW
rev. 11/20

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

Print in blue or black ink or type all entries except signatures. Complete Sections 1–4 of this form. If you are continuing employment after returning to work, you do not need to complete this form until you are ready to terminate employment. Your application may be canceled prior to receiving your first RTW Supplemental Benefit. Contact TRSL immediately if you intend to cancel your application.

Section 1 - Member information

***EXAMPLE**: PEND RET status*

Member Summary

SSN: _____ Address Date: 10/30/2017
Name: P Address:
Gender: Female SHREVEPORT LA 71
Birth Date: Age:
Folder Imaged Date: 04/22/1998
VCRT on 11/03/2017

Service retirement application on file

Selected Date of Retirement (DOR)

Status Information

Sys	Seq	Status	Code	Date	DROP Record
4	0	PEND RET	(IR)	11/01/2017	

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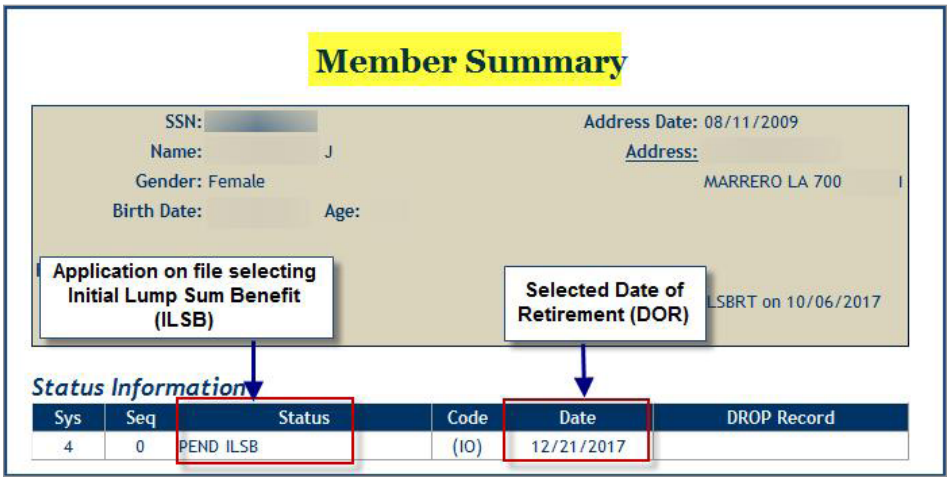
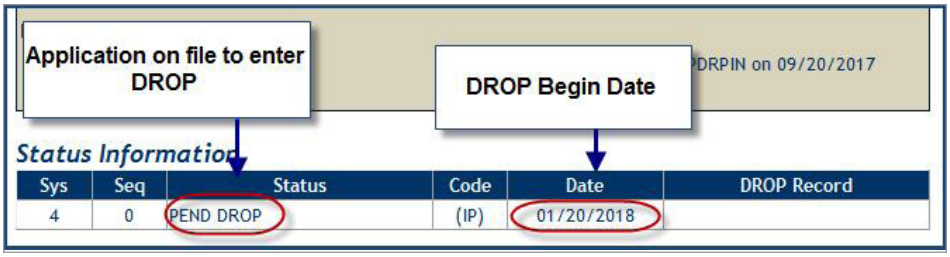
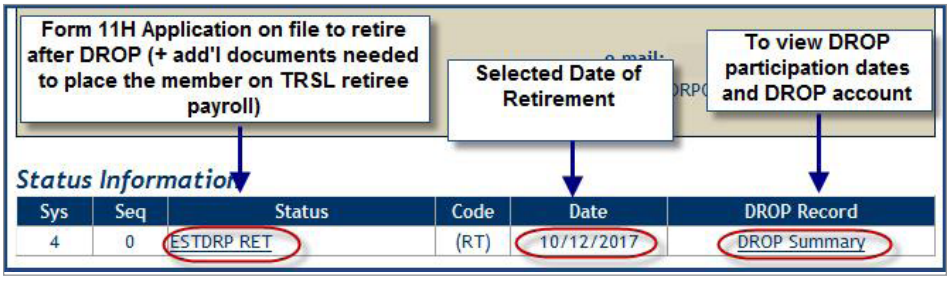
***EXAMPLE**: PEND ILSB status*



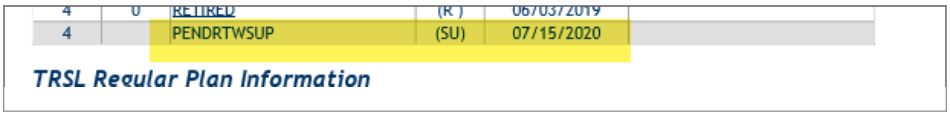
***EXAMPLE**: PEND DROP status*



***EXAMPLE**: PEND ESTDRP RET status (retiring after DROP)*



***EXAMPLE**: PEND RTWSUP status (Appears as a secondary status; Primary status reserved for original retirement/DROP retirement information)*



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Termination date vs. date of retirement

Members and employers frequently confuse the date of retirement as the termination date. These are two separate dates:

- The **TERMINATION DATE** is the member's last day of work or last day of official leave. For members entering DROP, this is the day before DROP participation begins.
- The **DATE OF RETIREMENT** (or retirement date) is the day after the termination date or the date TRSL receives the member's completed retirement application, Form 11 (whichever is later).

Employer request letters

As previously mentioned, certain types of information will be requested from employers each time a TRSL-covered employee submits an application for retirement or DROP. These information requests are referred to as Employer Request letters and will be mailed to the employer.

NOTE: Agency authorized signers may not certify their own records.

Each letter will identify the member (retirement/DROP applicant), selected date of retirement (or DROP begin date), and the information TRSL is requesting from the employer. The letter will have a stamp in the upper right portion of the letter indicating:

- **SERVICE** (Service retirement) or
- **ILSB** (ILSB retirement) or
- **DROP In** (entering DROP) or
- **DROP Out** (retiring after DROP)
- **RTW Supplement** (return-to-work supplemental benefits)

The letter will also be stamped indicating 1st Request, 2nd Request or Final Request in the upper right portion.

Timeline

Employer request letters for any outstanding certifications or employer information needed will be sent using the following timeline:

1. **1st request** – sent on the member's retirement date or DROP begin date.

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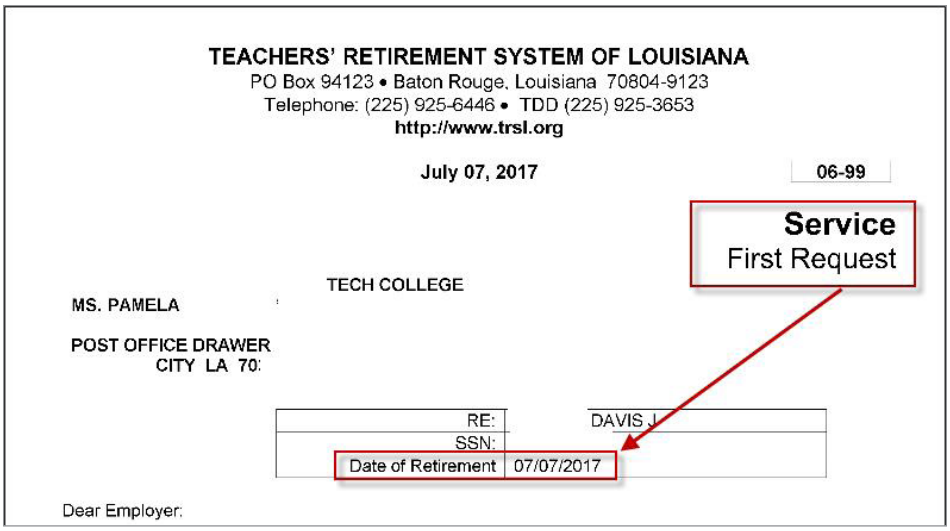

TEACHERS' RETIREMENT SYSTEM OF LOUISIANA
PO Box 94123 • Baton Rouge, Louisiana 70804-9123
Telephone: (225) 925-6446 • TDD (225) 925-3653
http://www.trsl.org

July 07, 2017 06-99

Service
First Request

TECH COLLEGE

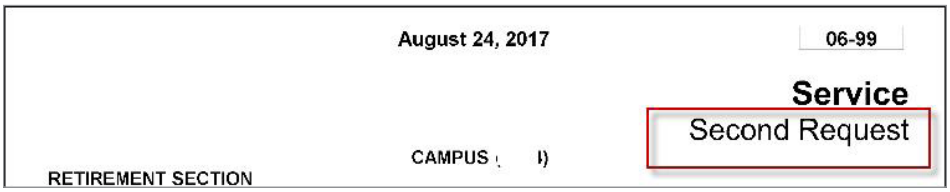
MS. PAMELA

POST OFFICE DRAWER
CITY LA 70:

RE: DAVIS J
SSN:
Date of Retirement 07/07/2017

Dear Employer:

2. **2nd request** – sent approximately 45 days after the 1st request letter if outstanding information/certification(s) is still needed.

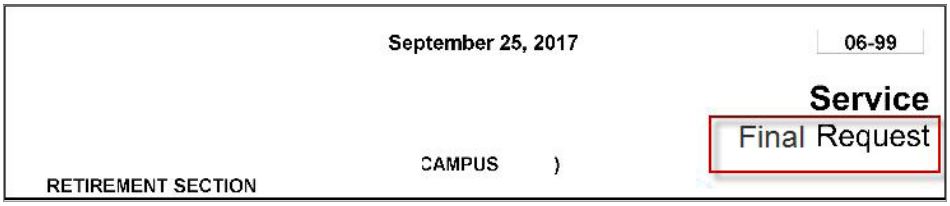

August 24, 2017 06-99

Service
Second Request

CAMPUS

RETIREMENT SECTION

3. **Final request (warning letter)** – sent approximately 30 days after 2nd request letter if TRSL has not received previously requested information/certifications.


September 25, 2017 06-99

Service
Final Request

CAMPUS

RETIREMENT SECTION

*NOTE: Once a Final request is sent, the employer will have only **15 days** to submit the requested certifications. This 15-day deadline will be noted on the final request letter.*

Fifteen (15) days after the final request (warning letter) is sent, TRSL will process the member's application with the information on file. If TRSL receives additional information (employer certifications) after the member's retirement benefit is finalized and that additional information results in an overpayment of benefits to the member, TRSL will adjust the member's benefit and **charge the employer for the amount of the overpayment**, as per LSA R.S. 11:888.

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Application for RTW Supplement (Form 11RTW)

EXAMPLE: *Employer Request letter*

TEACHERS' RETIREMENT SYSTEM OF LOUISIANA
PO Box 94123 • Baton Rouge, Louisiana 70804-9123
Telephone: (225) 925-6446 • TDD (225) 925-3653
http://www.trsl.org

July 07, 2017 | **06-99**

Service
First Request

COLLEGE (2)

MS. PAMELA

POST OFFICE DRAWER
CITY LA 703_ .

RE:	DAVIS J
SSN:	
Date of Retirement	07/07/2017

Dear Employer:

Additional information is needed to continue processing this member's Application for Service Retirement, Form 11A. Please forward the items marked [X] below at the appropriate times. If you have any questions, please contact Jonathan at (225) 925-6446 or 1-877-ASK-TRSL (1-877-275-8775), press 3,1, extension 1955.

[X] 1 Sick Leave information for ***2017 & 2018***

Years listed are Fiscal Years (FY)
Example: 2017 = 2016/2017 FY

To report sick leave days used, it is the employer's responsibility to use the Employer Online Update section on TRSL's web site and select "Sick Leave – Add" or "Sick Leave – Update/Delete".

[ ] Report annual leave balance(s) using the Online Update section on TRSL's website. Select Annual Leave Balances, then Add. The applicable time periods will display based on the member's status. Report the balance(s) in hours and before 300 hours are paid at retirement.

Submit the following forms after the Termination date or immediately if the member is no longer employed:

[X] 2 Form 11B, Agency Certification, from July 1 through ***TERM DATE***

[X] 3 Other: ***SICK LEAVE DAYS PAID AT RETIREMENT, EVEN IF 0.00.***

Action to be taken

Employers should respond to all request letters by providing the requested information in a timely manner.

1. **Certify sick leave days used** (to include up to 4 days of personal leave each school year for teachers not receiving annual leave) for the fiscal year(s) requested online through EMIS, TRSL's secure employer database. (See Index 17.0 for instructions pertaining to certification of sick leave.)
2. Complete an online ***Agency Certification*** (Form 11B) after the member's termination date and after all earnings and contributions have been reported to TRSL.
3. **Certify sick leave days paid** at retirement online through EMIS, even if the amount is 0. (See Index 17.0 for more details and instructions.)

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4. **Certify annual leave balances** (if requested) online through EMIS. (See Index 17.0 for instructions on how to certify annual leave.)
5. Submit any other information that may be requested in the "Other" section of the request letter.

Questionable years letters

The Questionable Years letter will list all of the member's questionable years (see Index 6.0 for more information) that will need to be certified by the employer. The request letter will contain the heading SERVICE CREDIT CERTIFICATION and will be stamped "PENDING RETIREMENT," "PENDING ILSB RETIREMENT," or "PENDING DROP" if the employee has a completed retirement or DROP application on file at TRSL.

EXAMPLE: *Questionable Years Request letter*

TRSL
Teachers' Retirement System of Louisiana

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

June 02, 2017 | 03-6

SERVICE CREDIT CERTIFICATION

Empr# 0C

SCHOOL SYSTEM | PENDING RETIREMENT

LA 70058-0000 | Re: ARLEEN B. | SSN:

The service credit for the following year(s) is being questioned for the reason(s) indicated:

FISCAL YEAR ENDING	SERVICE CREDIT POSTED	REPORTED ACTUAL EARNINGS / FULL TIME EARNINGS		REASON FOR QUESTIONING YEAR
06/30/2003	1.00	$ 42,526.54	/ $ 42,526.54	2
		$	/ $	
		$	/ $	
		$	/ $	
			/ $	
			/ $	
			/ $	
			/ $	
		$	/ $	
		$	/ $	

Fiscal Year(s) identified as 'questionable'
Estimated service credit
Actual Earnings reported
Full-time Earnings reported
See Index 6.0 for explanation of Reason Codes

Service credit is calculated based on the ratio of actual earnings over full-time earnings. If either of the reported earnings is incorrect, service credit is incorrect. Please verify the accuracy of the reported earnings and make all corrections/certifications online. This form should only be returned with corrections/certifications as you encounter online problems and it must be signed and dated by an authorized signer.

Use the **"Full-time Only Corrections"** feature to correct full-time earnings and **"Prior Year Corrections"** feature to correct actual earnings. If the service credit and earnings reported for the fiscal year are correct, use the **"Questionable Years Certification"** feature to certify the information. Note: Some salary corrections and/or increases in service credit may result in an actuarial cost. Complete service credit certifications within 60 days. After 60 days, TRSL will use the service credit as is or may adjust for reasonableness. To help you accurately and easily complete your online certifications, TRSL created a Questionable Year Process Chart which is located under Index 6.0 of the Employer Procedures Manual. This step-by-step chart guides employers through the online processes.

Employers must certify or correct the fiscal year(s) identified on the letter in order for the member to receive the correct amount of service credit and for TRSL to accurately calculate the member's retirement benefit amount.

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Important terms/definitions

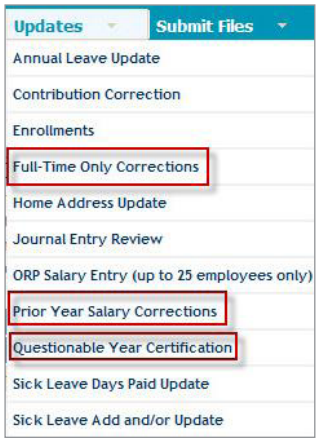
- Actual Earnings (AE) – all of the member's gross earnings for the fiscal year meeting the definition of earnable compensation in accordance with LSA R.S. 11:701(10). (*See "Earnable compensation" section of Index 4.0 for more information and instructions*.)
- Full-time Earnings (FTE) – the compensation that would be payable if the employee worked full-time for the entire fiscal year plus any additional payments for tax supplements, bonuses, overtime, etc.

Action to be taken

Employers should respond to all request letters by certifying all questionable years in a timely manner.

1. TRSL recommends employers review the following EMIS screens (available under the Members menu) when attempting to certify/correct records marked as questionable years:
   - Account History screen – provides details of an employee's TRSL account activity for all years of TRSL membership (except for current fiscal year activity).
   - Annual Salary History screen – allows employers to view a member's monthly breakdown of salary and contributions for a specified prior fiscal year. *NOTE: Monthly salary breakdown data is not available for any fiscal year before 1984.*

2. Compare the earnings' data reported to TRSL with your agency's payroll reports.
3. Certify all of the member's questionable years online through EMIS by using one of the following programs (available under the Updates menu):
   - Full-Time Only Corrections – if actual earnings reported are correct and full-time earnings or posted service credit is incorrect. See Index 6.0 for instructions.
   - Questionable Year Certification – if actual earnings, full-time earnings, and posted service credit (AE/FTE) are correct. See Index 6.0 for instructions.



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- Prior Year Salary Correction – if actual earnings reported are incorrect. Refer to Index 4.0 for procedures.

10% or 15% cap letters

At retirement, TRSL must compute the member's final average compensation (FAC) in order to calculate the retirement benefit. The FAC is the average of the member's highest three or five years of salary consecutively earned, depending on when the employee first became a member of one of Louisiana's four state public retirement systems: TRSL, State Employees (LASERS), School Employees (LSERS), or State Police.

State law places a 10% or 15% salary cap in each of the years used to determine a TRSL retiree's or DROP participant's FAC.

- 10% cap: Used for individuals who first joined one of the four state retirement systems prior to January 1, 2011.
- 15% cap: Used for individuals who first joined one of the four state retirement systems on or after January 1, 2011.

NOTE: To test for a cap in the first year of the member's FAC, a base year will be used which is 1.00 year of earnings preceeding the first year of the FAC.

The salary cap will not apply to salary increases that result from legislative acts (state raises) or system-wide raises for cities, parishes, and colleges/universities.

The purpose of the cap letter is to provide the employer an opportunity to report any salary increases that are exempt from the 10% (or 15%) salary cap. Information provided on the cap letter will be used to calculate the employee's FAC and, ultimately, the member's retirement benefit.

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EXAMPLE: *10% Cap Exemption Request letter*

TRSL
Teachers' Retirement System of Louisiana

www.trsl.org
225.925.6446
225.925.2779
web.master@trsl.org
Post Office Box 94123
Baton Rouge LA 70804 9123

November 20, 2017

70 - CL

SCHOOL BOARD
MRS. ELIZABETH
STREET
POST OFFICE BOX
, LA 70301-0000

10% Cap Exemption Form

Dear Employer:

Please complete form below regarding salary increases exempt from 10% cap and return to TRSL. ***If this form is not received within 30 days of the date of this letter, we will assume there are no exemptions that apply and we will finalize the member's benefit accordingly***. If you have any questions, please contact Teachers' Retirement System of Louisiana (TRSL) at (225) 925-6446.

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

Member: MONA
SSN: 02
Comment: 2015

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

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

Fiscal Year _____ $ _____
Fiscal Year _____ $ _____
Fiscal Year _____ $ _____
Fiscal Year _____ $ _____
Fiscal Year _____ $ _____
Fiscal Year $

State Legislative Increases for UNIVERSITIES:

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

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

Fiscal Year _____ $ _____
Fiscal Year _____ $ _____
Fiscal Year _____ $

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

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

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Action to be taken

Employers should respond to all cap letters by providing the requested information **within 30 days** so that TRSL can compute the member's retirement benefit accurately and timely.

1. For School Boards:

   a. List the MFP or State Legislative increases (if any) the employee received for the Fiscal Year(s) identified on the cap exemption request letter. If none, write"0" or "Zero" in the space(s) provided.

   b. List any local parish-wide increases the employee received for the Fiscal Year(s) identified on the cap exemption request letter.

   - The amount does not have to be the same increase, as long as all employees received an increase.

     EXAMPLE: *For FY 2010, all certified personnel at "School Board A" received a $2000 sales tax supplement. All non-certified and support personnel received $1000 sales tax supplement. Even though certified and non-certified employees received different amounts, all employees received an increase due to the sales tax supplement (parish-wide increase).*

     The employer should list the applicable amount ($2000 or $1000) in the Local Parish-wide Increase section of the cap exemption letter.

   For Universities: Provide any state legislative increases the employee received (if any) for the Fiscal Year(s) identified in the Comments section of the cap exemption request letter. If none, write"0" or "Zero" in the space provided.

2. The completed form should be signed by your agency's authorized signer, and include the signer's position title and date signed.

3. The form can be mailed, faxed, or emailed to TRSL.

Questions about how to respond to TRSL request letters sent to your agency?

Contact your Assigned Retirement Analyst Liaison for assistance.

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Agency Certification (Form 11B)

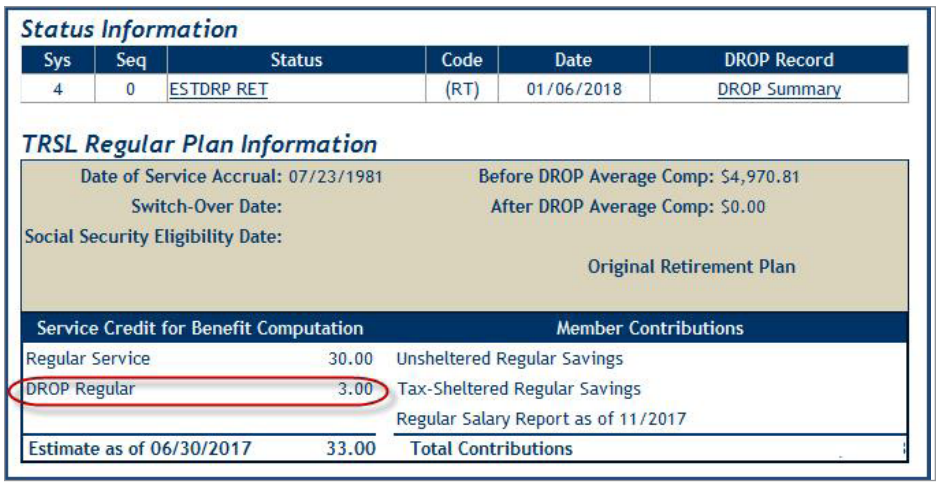
An agency certification will be requested for each employee who retires, enters DROP, or applies for return-to-work supplemental benefits. This certification serves two purposes:

- Certifies the member's termination date
- Certifies the service credit for the current fiscal year in which the member is retiring or entering DROP

The employer should submit the agency certification after the member's termination date **and** after all final earnings are posted to the employee's Monthly Salary/Contributions screen in EMIS.

NOTE: If a member is retiring after DROP and has worked three or more years after his DROP participation ended (≥ 3.00 Years of DROP Regular service credit for benefit computation), employers should pay special attention to the Retiring After DROP section of the online agency certification form.

Service credit totals (including years of service after DROP) can be viewed on the Member Summary screen in EMIS.



Status Information

Sys	Seq	Status	Code	Date	DROP Record
4	0	ESTDRP RET	(RT)	01/06/2018	DROP Summary

TRSL Regular Plan Information

Date of Service Accrual: 07/23/1981
Switch-Over Date:
Social Security Eligibility Date:
Before DROP Average Comp: $4,970.81
After DROP Average Comp: $0.00
Original Retirement Plan

Service Credit for Benefit Computation		Member Contributions
Regular Service	30.00	Unsheltered Regular Savings
DROP Regular	3.00	Tax-Sheltered Regular Savings
		Regular Salary Report as of 11/2017
Estimate as of 06/30/2017	33.00	Total Contributions

Upon receipt of a completed agency certification, the TRSL processing analyst will also review the total actual earnings reported on the member's Monthly Salary/Contributions screen to compare it to the Full-time Earnings reported on the Agency Certification form in order to calculate the member's service credit for the current fiscal year.

TRSL will review for reasonableness, and if there are any discrepancies with the calculated service credit, the employer will be sent a Discrepancy letter.

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The member's service credit for the current fiscal year will be calculated as follows:

Total actual earnings *(from Monthly Salary/ Contributions Screen)*	÷	Full-time earnings *(from Agency Certification)*	=	Service credit for current fiscal year

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"

This 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***.

The employer(s) can only post earnings and contributions up to one month beyond the employee's termination date.

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Monthly Salary/Contributions

System: 4 SSN: 90 Name: CAROLYN D
Fiscal Year: 2018 % Year Employed: 33.00%
Primary Employer: SC BD

Month	Actual Earnings	Fulltime Earnings	Contributions	Exp	Rec
Jul	0.00	0.00	0.00	3	3
Aug	0.00	0.00	0.00	3	3
Sep	4,786.25	4,786.25	382.90	3	3
Oct	4,786.12	4,786.12	382.89	3	3
Nov				4	0
Dec				0	0
Jan				0	0
Feb				0	0
Mar				0	0
Apr				0	0
May				0	0
Jun				0	0
Total	9,572.37	9,572.37	765.79		

Exp column = Expected
Rec column = Received
3 *= Sheltered contributions required*
4 *= Last month sheltered contributions will be accepted for member who is retiring or entering DROP (optional)*

Monthly Salary/Contributions

System: 4 SSN: 2 Name: SALYN
Fiscal Year: 2021 % Year Employed: 1.00%
Employer: 003 BD Show Contribution Corrections

Month	Actual Earnings	Fulltime Earnings	Contributions	Exp	Rec
Jul				0	0
Aug	100.00	3,000.00	8.00	0	1
Sep	3,000.00	3,000.00	240.00	2	1
Oct				7	0
Nov				7	0
Dec				7	0
Jan				7	0
Feb				7	0
Mar				7	0
Apr				7	0
May				7	0
Jun				7	0
Total	3,100.00	6,000.00	248.00		

2 *= Unsheltered contributions — RTW retiree changed from RTW Opt 1 no additional benefits) to RTW Opt 2 (RTW supplemental benefits)*
7 *= Unsheltered contributions — RTW Opt 2 retiree acruees return-to-work service credit for supplemental benefit*

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Procedures for completing an online Agency Certification

1. Review your agency's payroll records to ensure all earnings and contributions have been paid out through the member's termination date or DROP start date.
2. Review the employee's Monthly Salary/Contributions screen in EMIS to ensure the actual earnings amount is correct. All earnings through the employee's termination date must be reported to TRSL before completing the online Agency Certification.
   - If actual earnings are ***not correct*** and all final monthly salary/contribution reports have been submitted for the month of the employee's retirement date, **process an online contribution correction**. See Index 4.0 for instructions on how to process a contribution correction.
   - If actual earnings are ***correct*** or have been corrected via a contributions correction, **complete the Agency Certification**.
3. Complete the online Agency Certification process.
   a. Log onto EMIS.
   b. Under the *Updates* menu, select "Agency Certification."
   c. Click "Continue" if all earnings and contributions have posted to the member's TRSL account (Step #2 above).
   d. Enter member's SSN on the left side of screen under Query Record.
   e. Click "Select."

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f. Current Year Information section:
- Provide **termination date** – last day of work or official leave; if entering DROP, provide the day before DROP begins.
- Provide **Full-time Earnings amount** – the amount the member would have earned had he worked full-time for the entire fiscal year. Include any extra pay such as tax supplements, bonuses, overtime, etc.
- If applicable, provide amount of **rollover earnings** – employee's salary reported in July but actually earned in June (prior fiscal year). See Index 4.0 for additional information on rollover earnings.
- If the employee is a **part-time employee**, provide **percent of effort**. ***EXAMPLE:*** *If member works 4 hours per day out of a 7-hour school day, % effort would be 57% (4/7).*
- Provide any applicable detailed comments in the Comment field (optional).

g. **Retiring After DROP Section:** If member is retiring after DROP participation and works more than two years after DROP, this section will appear on the online form for the employer contact to complete. The information provided in this section will be used to determine base year earnings to test for the 10% (or 15%) cap.
- Provide ***Actual Earnings** for the member's last full fiscal year in DROP.
- Provide ***Full-time Earnings amount** for the member's last full fiscal year in DROP.
- Enter the **Fiscal Year** – the member's last full fiscal year in DROP.

  **NOTE: Actual Earnings and Full-time Earnings will be the same unless the member was on leave without pay or had dockages during the year.*

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h. Check box near bottom of the form to certify all current year actual earnings and contributions through the employee's termination date have been posted to the member's TRSL account.

i. Click "Submit."

j. The agency certification transaction occurs overnight. The information will post to TRSL on the next business day.

4. Print the completed online form for your records.

5. A member notation will be created confirming the Agency Certification was submitted. Select "Member Notations" under the Members menu to view the notation in EMIS.

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Agency Certification online form for members who have applied for Service, ILSB, or DROP-In (entering DROP). Also applies to members who participated in DROP and are retiring with 2.00 years or less after DROP service credit (DROP-Out).

Teachers' Retirement System of Louisiana
8401 United Plaza Blvd, Ste 300 • Baton Rouge, LA 70809-7017
P.O. Box 94123 • Baton Rouge, LA 70804-9123
Telephone: 225-925-6446 • Fax: 225-925-6366
www.trsl.org

Agency Certification (Form 11B)

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

Member Information

Member name | Social Security number

Employer

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

Date of termination - See Instructions

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

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

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

Only if Part-time Employee

Comment

Optional - note any periods of LWOP, dockages, worker's comp, etc.

Electronic Signature

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

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Application for RTW Supplement (Form 11RTW)

Agency Certification online form for members who are retiring with more than 2.00 years after DROP service credit (DROP-Out).

Member Information

Member name — Social Security number

Employer

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

Date of termination - See Instructions

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

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

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

Comment

Provide earnings and Fiscal Year information for the last full fiscal year member was in DROP

Retiring After DROP

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

Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 12 months of DROP by fiscal year. This information is needed to test the 10% cap for members who worked at least 36 months after DROP. — Actual earnings $

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

Electronic Signature

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

Submit

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Common agency certification issues

Completion of the Agency Certification form is a critical part of the process for any TRSL member who is retiring or entering DROP. Employers often have questions or are unsure about what specific information is required to accurately complete the form.

Below are some of the most common issues:

"Current Year Information" section:

- ***Date of termination provided is actually the retirement date.*** These dates are never the same. See "Termination Date vs. Date of Retirement" section in this index for an explanation of what should be the termination date.
- ***Full-time Earnings provided is the actual earnings or does not include additional pay.*** Full-time earnings should be the amount of earnings the employee would have earned if he worked full-time for the entire fiscal year plus any additional pay.

"Retiring after DROP" section:

- ***Actual Earnings and Full-time Earnings provided are for the incorrect fiscal year.*** TRSL will not need earnings information for the fiscal year that the member exits DROP on the agency certification form, since this information will be appear on the account history or (if current year) on the monthly salary/contributions screen in EMIS.

  Instead, provide the Actual Earnings and Full-time Earnings information for the last full fiscal year that the member was in DROP since that fiscal year is not listed anywhere on the member's account history.

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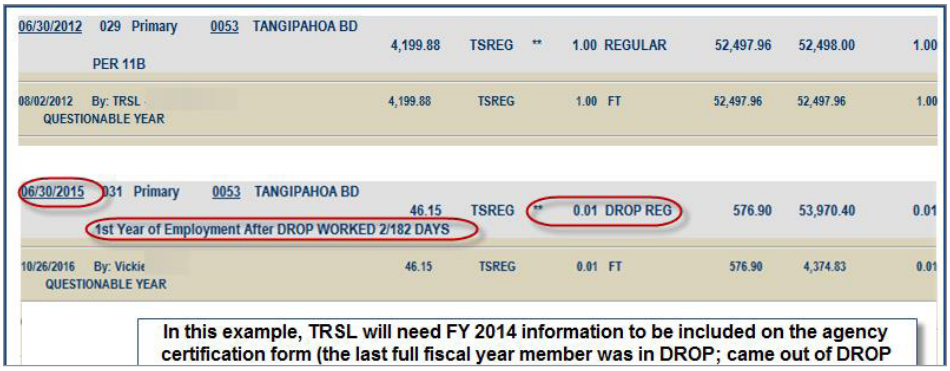
EXAMPLE: *Member completes DROP on 05/23/2015 (during FY 2015), and retires after DROP on 05/27/2017.*

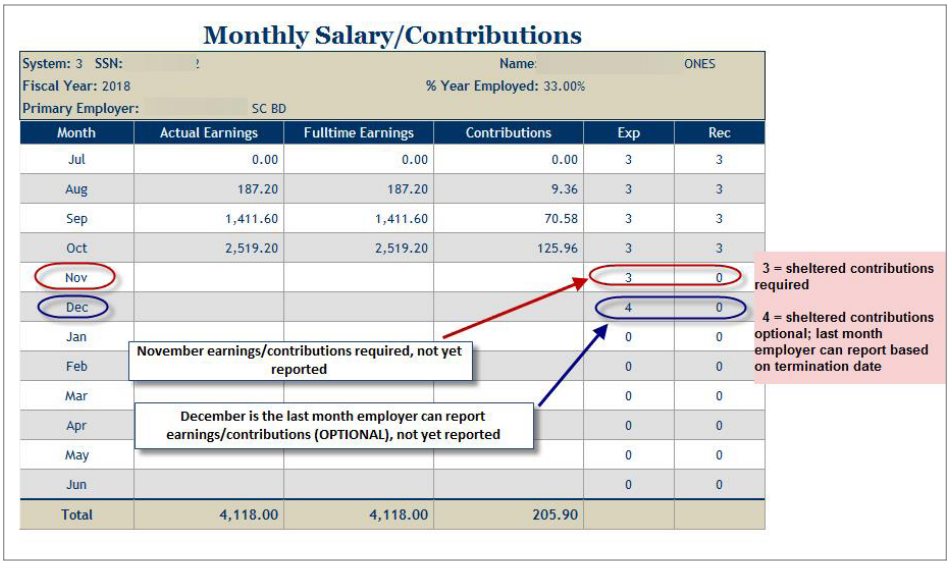
TRSL will not need FY 2015 data listed on the agency certification, since the employer will provide online certification for the questionable year, which will appear on the member's Account History screen in EMIS.

TRSL will need FY 2014 information (the fiscal year prior to FY 2015) to be provided on the "Retiring After DROP" portion of the agency certification form.



- ***Agency certification completed before all final earnings and contributions have been reported to TRSL.***

  Review the member's Monthly Salary/Contributions screen to ensure all earnings are posted to the TRSL account before completing the online agency certification form.



Monthly Salary/Contributions

System: 3 SSN: Name: ONES
Fiscal Year: 2018 % Year Employed: 33.00%
Primary Employer: SC BD

Month	Actual Earnings	Fulltime Earnings	Contributions	Exp	Rec
Jul	0.00	0.00	0.00	3	3
Aug	187.20	187.20	9.36	3	3
Sep	1,411.60	1,411.60	70.58	3	3
Oct	2,519.20	2,519.20	125.96	3	3
Nov				3	0
Dec				4	0
Jan				0	0
Feb				0	0
Mar				0	0
Apr				0	0
May				0	0
Jun				0	0
Total	4,118.00	4,118.00	205.90		

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Agency Certification Discrepancy Letter

The *Agency Certification* (Form 11B) Discrepancy letter informs the employer that the information previously submitted on the agency certification form and/or the current fiscal year earnings and contributions reported for the member has resulted in an unreasonable amount of service credit based on the member's termination date and months of contract at termination.

The employer must submit a new Agency Certification with corrected Full-time Earnings information or correct the employee's actual earnings with the "Contribution Correction" feature through EMIS. Refer to Index 4.0 for more information and procedures on online contribution corrections.

EXAMPLE: *Agency Certification Discrepancy letter*

TRSL
Teachers' Retirement System of Louisiana

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

November 07, 2017 | 03 - 6

SCHOOL BOARD

MS. MARY I
STREET
POST OFFICE BOX
LA 71006

Re:	ARON
SSN:	!
Date of Retirement/DROP:	08/26/2017

Dear Employer:

Please forward the following item(s) to correct discrepancy(ies) as soon as possible along with copy of this letter to TRSL.

[ ] The Form 11B does not agree with the amount reported and the difference in the service credit percentages is more than 5 percent. Either submit a revised Form 11B or correct **actual earnings** with the **"Contribution Correction"** feature through the Employer Online Update on TRSL's web site. If the actual earnings correction is for a prior year, please correct using the **"Prior Year Corrections (Form 4F)"** feature online.

11B ACTUAL EARNINGS / 11B FULL-TIME EARNINGS	REPORTED ACTUAL EARNINGS* / 11B FULL-TIME EARNINGS
/ = %	/ = %

* Does **not** include Return-to-Work Earnings

[X] Information previously submitted or updated is unreasonable. Service credit is calculated based on the ratio of **actual earnings** over **full-time earnings**. If either of the reported earnings is incorrect, service credit is incorrect. Therefore, please verify the accuracy of the reported earnings. This discrepancy must be corrected within 30 days.

FISCAL YEAR ENDING	SERVICE CREDIT POSTED	REPORTED ACTUAL EARNINGS	FULL TIME EARNINGS	REASON FOR QUESTIONING YEAR
2018	0.11	$7,709.38	$70,147.50	4

Description of Reasons

1. Service credit unreasonable for fiscal year contribution date range.
2. Verify full-time earnings represent a full year at 100% effort plus any additional pay.
3. Documentation in file indicates part-time employment but certified as full time.
4. Member couldn't have worked 182/182 days by 08/25/2017.

[ ] Need to process a "Prior Year Corrections (Form 4F)" online.
[ ] OTHER:

If you have any questions, please call our Member Information Center (MIC) at (225) 925-6446 or toll-free at 1-877-ASK-TRSL (1-877-275-8775).

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SERVICE/ILSB - Member submits Form 11

- ☐ Certify all of the member's questionable years.
- ☐ Certify sick leave days used (to include up to 4 days of personal leave each school year for teachers not receiving annual leave) for all fiscal years of employment.
- ☐ Certify sick leave days paid at retirement, even if the amount is 0.
- ☐ Certify annual leave balances (only if applicable).
- ☐ Complete an Agency Certification after member's termination date and after all earnings and contributions have been reported to TRSL.
- ☐ Complete 10% (or 15%) Cap Exemption letter (if applicable). *TRSL will send to the employer only if needed.*

DROP IN (Entering DROP) - Member submits Form 11

- ☐ Certify all of the member's questionable years.
- ☐ Certify sick leave days used (to include up to 4 days of personal leave each school year for teachers not receiving annual leave) for all previous fiscal years of employment.
- ☐ Certify sick leave days paid upon DROP participation (if applicable).
- ☐ Certify annual leave balances (only if applicable).
- ☐ Complete an Agency Certification after the member's DROP beginning date and after all salary and contributions ***earned before DROP*** have been reported to TRSL.
- ☐ Complete 10% (or 15%) Cap Exemption letter (if applicable). *TRSL will send to the employer only if needed.*

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Employer checklists (cont'd)

DROP OUT (Retiring after DROP) - Member submits Form 11H

- ☐ Certify any years worked after DROP that have been identified as questionable. (*Do not certify any fiscal years before DROP unless specifically requested from the TRSL processing analyst.)*
- ☐ Certify sick leave days used (to include up to 4 days of personal leave each school year for teachers not receiving annual leave) for all fiscal years of employment (if not previously certified), including fiscal years during DROP.
- ☐ Certify sick leave days paid at retirement, even if the amount is 0 (if not previously certified).
- ☐ Certify annual leave balances (only if applicable).
- ☐ Complete an Agency Certification after the member's termination date and (if member worked after DROP) after all current fiscal year earnings and contributions have been reported to TRSL.
- ☐ Complete 10% (or 15%) Cap Exemption letter (if applicable). *TRSL will send to the employer only if needed.*

RTW Supplement - Member submits Form 11RTW

- ☐ Certify any return-to-work years that have been identified as questionable for return-to-work supplement computation.
- ☐ Complete an Agency Certification after the member's termination date and after all return-to-work earnings and contributions earned during the current fiscal year have been reported to TRSL.
- ☐ Complete 10% (or 15%) Cap Exemption letter (if applicable). (*TRSL will send to the employer only if needed.*)

Frequently asked questions

1. Our agency has received request letters for several different members, some stamped Service, ILSB, DROP In, and DROP Out. How do we prioritize which ones to work on first?

   » *In addition to the type of retirement application, the letters should*

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also be stamped as either 1st Request, 2nd Request, or Final Request. TRSL recommends any letters that are stamped Final Request to be worked first, since we will finalize the member's benefits "as is" within 15 days if we do not receive a reply.

» *Occasionally, we may send you a letter stamped "URGENT/ Borderline" if we are uncertain of the member's retirement eligibility. These letters should be given the highest priority.*

» *If none of the letters are stamped as a final request or Urgent/ Borderline, we recommend you prioritize in the following order:*

  » *Disability (if applicable) – See Index 12.0 for more information*
  » *ILSB Retirement*
  » *Service Retirement*
  » *DROP Out*
  » *DROP In*
  » *RTW Supplement*

2. If an employee is retiring immediately after his DROP participation ends, should he designate his last day in DROP as his retirement date?

   » *No, if the member wants to take advantage of his maximum DROP participation time, he should designate the day after his DROP end date as the date of retirement.*

3. My agency is not the member's primary employer, and we received a request for an 11B. Is it necessary that we complete it?

   » *Yes, it is important that TRSL receives an Agency Certification from all the member's current employers (even secondary employers) to ensure that date of retirement and service credit are correct and to ensure that members are abiding by return-to-work laws.*