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This Employer Manual is a reference guide, designed to help you provide the information and certifications TRSL needs to establish and maintain accurate member records and allow for prompt, accurate benefit payments.

The Teachers' Retirement System of Louisiana (TRSL) relies on employers to timely and accurately report, certify, and update essential employee information needed to pay retirement benefits to eligible TRSL members. Late or inaccurate submission of this essential data may cause not only a delay in the member receiving benefit payments, but also an error in the computation of the member's benefit. Neither situation is in the best interest of our employers or members.

We urge you to become familiar with the information in this manual. Check here first when you have questions, but feel free to contact your [TRSL Assigned Liaison](#) if you need assistance.

About TRSL

TRSL was established in August 1936, and oversees a public trust fund that provides retirement benefits to retired members and their beneficiaries. These benefits are guaranteed by the state constitution.

TRSL administers a defined benefit retirement plan under Internal Revenue Code (IRC) 401(a). Retirement laws pertaining to TRSL can be found under [Title 11 of the Louisiana Revised Statutes](#).

Defined benefit formula

Eligible retirees receive a monthly lifetime benefit calculated using a formula set in state law. Benefits are not based on contributions the member makes to TRSL. The formula is based upon the member's years of service, final average compensation, and a benefit accrual rate (i.e. benefit multiplier).

In short, retirement benefits are based upon a percentage of salary—the more years of service a member has, the higher the percentage of salary the member will receive at retirement, not to exceed 100%.

BENEFIT FORMULA	SERVICE CREDIT
	×
	FINAL AVERAGE COMPENSATION (FAC)
	×
	BENEFIT FACTOR

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Plan membership

TRSL administers three retirement plans:

REGULAR PLAN	For teachers (includes personnel who are employed in state universities, community and technical colleges, and boards of higher education)
PLAN A	For school food service employees (closed plan - no new entrants)
PLAN B	For school food service employees (also participate in Social Security) See Index 2 for list of parishes

Optional Retirement Plan (ORP)

In addition to the three retirement plans described above, TRSL serves as the plan administrator for the Optional Retirement Plan (ORP). This plan is a defined contribution plan under IRC 401(a), in which account holders direct their own investments through private carriers.

Academic or unclassified personnel employed with the following types of employers may elect to join the ORP instead of TRSL's Regular Plan:

- Colleges and universities
- Community colleges and technical colleges
- Other constitutionally established boards that manage post-secondary institutions

TRSL reporting agencies (employers)

As a defined benefit retirement plan, TRSL comprises multiple public sector employers, which include the following:

- School boards
- Colleges and universities
- Laboratory schools
- Charter schools (that elect to participate in TRSL)
- State agencies (that elect to retain membership in TRSL)

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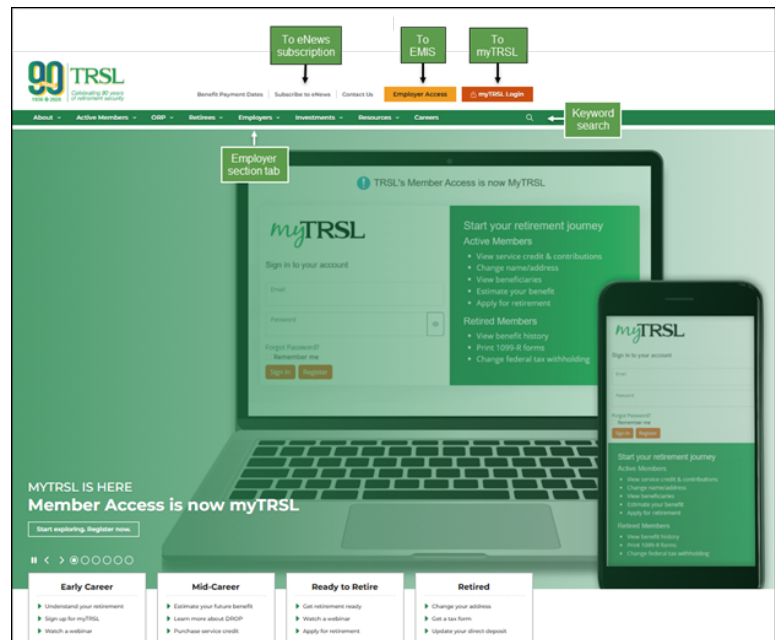
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TRSL website

The TRSL [website](#) is designed to be easy to use for employers, members, and retirees. From the home page, visitors can easily jump to sections of interest to quickly find information.



eNews communications

As a reporting employer, you are an important TRSL partner. Aside from the TRSL website, our primary method of keeping you informed is eNews, through which we email the quarterly employer newsletter and other important announcements.

All authorized contacts submitted by employers via Form 1 are automatically subscribed to eNews.

Depending on the email settings of your agency or personal email service, TRSL eNews broadcasts occasionally get blocked by SPAM filters. To prevent this, be sure to add web.master@TRSL.org to your contact or address book or make sure the following domains are on your "safe senders" list.

- @TRSL.org
- @e2ma.net

Please do not unsubscribe from this service, as you will risk not being notified of important announcements.

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The Key (employer newsletter)

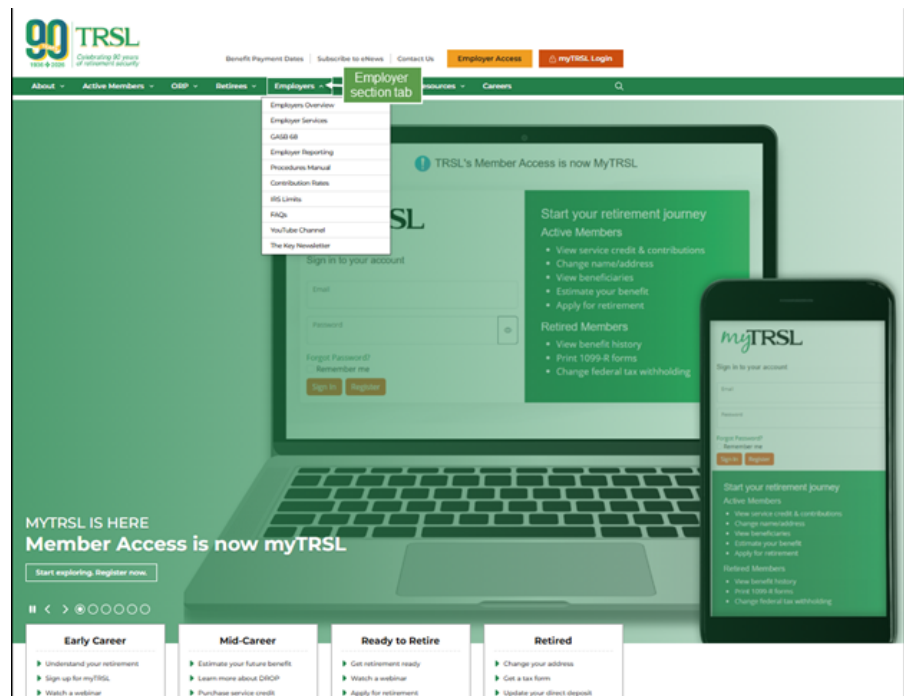
TRSL publishes an electronic newsletter for employers four times a year (February, May, August, and November). This newsletter contains helpful articles and tips on TRSL reporting duties. It is delivered via email through eNews and is available on the [TRSL website](#).



TRSL's employer bulletin

Employers tab

Under the Employers tab, you will find information about TRSL's Employer Services, GASB, Employer Reporting and Procedures Manual, Contribution Rates, and IRS Limits.



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Employer services and training

TRSL's Employer Services Department is a one-stop shop for TRSL's reporting employers. The department provides efficient and coordinated support for employers in the areas of accounting, retirement, auditing, training, and information technology.

Employer training opportunities

TRSL's [Employer Training](#) page has a list of all employer training sessions available throughout the year. There are also recorded webinars and presentations in PDF format.

Employer training/assistance (on-site training)

Upon request, TRSL can provide a customized employer training for your agency. Any time your agency assigns a new Retirement Contact who does not have any prior TRSL reporting experience or needs specific topic training (including refresher training sessions), TRSL urges you to schedule training with our trainers in the Employer Services Department.

Employer procedures training

Each year, around March, an overview of employer procedures is offered to TRSL-reporting agencies. The training is virtual, and registration is required. For your convenience, recorded trainings from the past two years are available on the [Employer Training](#) page along with full slides in PDF format.

Employer webinars (online training sessions)

TRSL also offers 30-minute employer webinars that focus on a single topic. Registration is required. Previously recorded webinars and presentations are available in PDF format on the [Employer training](#) page of TRSL's website.

Employer Training



www.TRSL.org

Employer Webinars



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TRSL liaisons

Each reporting agency is assigned a TRSL **Retirement Analyst** to act as a liaison for your TRSL business needs and to provide assistance with service credit certifications, questionable years, sick leave certifications, actuarial cost corrections, Contribution Exception Reports, Salary Rejections lists, enrollment eligibility, contribution rates, etc.

Employers can [search for their assigned Retirement Analyst liaisons](#) from the Employer Services Section of the TRSL website. You can search by your four-digit employer number (preferred method) or employer name to find the name, phone number, and email address of your assigned liaison.

TRSL Liaisons

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

Accountant Team Information

TRSL's Accountants Team can assist reporting agencies with ORP eligibility and enrollments, ORP reporting, and salary corrections/journal entries.

ORP, Journal Entries Sandra Grisby (225) 925-4640

ORP, Journal Entries Jaye Brumfield-Carter (225) 925-2578

ORP, Journal Entries Dominique Dorsey (225) 925-6462

Other Employer Services staff

Department Director	Ed Branagan	(225) 925-4846
Retirement Benefits Manager	Jeff George	(225) 925-1887
ORP Program Manager	Vacant	
Retirement Benefit Supervisor	Sharon Lachney	(225) 925-4097
Employer Training	Meredith Leger	(225) 925-7026
Employer Training	Kelly Resnick	(225) 925-6929
Active Membership Specialist	Anthony Zeringue	(225) 925-6407

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The Louisiana Administrative Code (LAC) is a state-certified publication that provides a set of rules which have been formally adopted or amended by Louisiana state agencies. Rules governing retirement can be found in [Title 58 of the Administrative Code](#).

TRSL encourages all of its reporting agencies to become familiar with Title 58, which can be found by using the Search field on the [TRSL website](#) or on the [Louisiana Office of State Register](#) website.

Administrative Code

From the Louisiana [Division of Administration website](#): The [Louisiana Administrative Code](#) (LAC) is the state-certified publication that provides a set of rules that has been formally adopted or amended by Louisiana state agencies. Rules are compiled according to topic and are arranged in a codified format (titles, parts, sections, etc.) so that new or amended rules can be easily referenced and researched. The compiled rules in the LAC are published in accordance with legislative authority (R.S. 49:953 et seq.) and through legal rulemaking procedure. Titles of the LAC are current through the last amended date of publication. Upon promulgation in the [Louisiana Register](#), rules are incorporated into the LAC. The last amended date refers to the latest promulgated portion of the specified LAC Title.

To view TRSL's portion of the LAC, visit the following link:

- [Title 58. Retirement Part III. Teachers' Retirement System of Louisiana](#)

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Frequently asked questions

1. How do I find out what training opportunities are available for employers who report to TRSL?

- » From the TRSL [website](#), click on the Employers tab.
- » Select the [Employer Services](#) menu and the [Employer Training](#) submenu.
- » The Employer Training page has a list of upcoming and previous trainings and webinars and information on how to request customized on-site training for your agency.

2. How do I find out the contributions rates for the current year and prior years?

- » All contribution rates can be found under the [Employers](#) section of our [website](#).
- » Contribution rates for all TRSL plans (Regular, Plan A, and Plan B) and ORP can be found on the [Contribution Rates](#) page.

3. Where can I find more information about GASB 67 & 68?

- » Governmental Accounting Standards Board (GASB) information is available under the [Employers](#) section of our [website](#).
- » On the [GASB](#) webpage, you will find information about GASB 67 and 68, as well as employer resources and implementation guides.