INDEX 6.0: Service Credit Certifications/Corrections

September 2026

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The information presented in this index describes the following:

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

Related terms and definitions

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

- **Actual earnings:** All earnings paid to a member meeting the definition of earnable compensation in accordance with LSA R.S. 11:701(10). (*See "Earnable compensation" section of Index 4.0 for more information and instructions.*)
- **Full-time earnings:** The compensation that would be payable if the employee worked full-time for the entire reporting period plus any extra earnings. For service credit certifications, the full-time earnings amount should be the compensation the member would have earned if he/she worked the entire fiscal year as a full-time employee in a TRSL-covered position plus extra earnings.
- **Part-time for the purpose of earning service credit for eligibility purposes:** Employees are considered part-time for the purpose of earning service credit for eligibility purposes if they are scheduled to work what the employer considers a full normal work week but are scheduled to work less than a full normal day (100 percent effort). This definition of part-time service credit should not be confused with the definition of a part-time employee found in Index 2.0 (any employee who normally works 20 hours or less per week or a teacher in a post-secondary educational institution who normally works less than one-half of the classroom hours designated as full-time by the institution per semester or quarter).
- **Percent (%) effort:**
  - *Percent effort for Adjunct Professors: The percentage of credit hours or classes taught per semester. For example, if the number of credit hours considered full-time per semester is 12 and someone teaches 6 credit hours, their percent effort is 50% (6 credit hours divided by 12 credit hours)*
  - *Percent effort for all other positions: The percentage of a full day an employee is scheduled to work. For example, if someone is scheduled to work 5 hours per day and 7 hours is considered a full day, then their percent effort is 71% (5 hours divided by 7 hours = 0.71)*

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- **Questionable year:** A fiscal year whose service credit requires certification.
- **Rollover earnings:** Money earned in one fiscal year but incorrectly reported in the following fiscal year. Earnings should be reported in the fiscal year they were earned (accrued) even if they were paid in the following fiscal year.

What is service credit?

Service credit is a component of the defined benefit formula used to calculate a member's retirement benefit. It is a measure of the number of years a member has worked and contributed to TRSL. Service credit also includes any service established by the member's eligible purchase or transfer of service and any unused sick and/or annual leave converted to service credit at the time of the member's retirement.

(Purchases and transfers are discussed in Index 9.0 and 8.0 respectively; information on leave credit conversions can be found in Index 17.0).

TRSL service credit is earned and credited by fiscal year, not calendar year. TRSL's fiscal year begins July 1st and ends June 30th each year.

EXAMPLE: *FY 2027 is the period from 07/01/2026 to 06/30/2027*

No more than one year of service may be granted for any fiscal year as per LSA-R.S. 11:701(9).

There are two types of service credit that members earn:

- **Service credit for benefit computation:** Used to calculate a member's retirement benefit or DROP deposit amount. (Determines the dollar amount of benefits a member will receive at retirement)
- **Service credit for eligibility purposes:** Determines the benefit percent factor or multiplier (Regular Plan only), as well as determining retirement eligibility. (Determines when a member is eligible to retire)
  - *A member's benefit computation service credit can differ from his eligibility service credit if the member has any part-time service during his TRSL-covered work history. Employees are considered part-time for the purpose of earning service credit for eligibility purposes if they are scheduled to work a full normal work week but are scheduled to work less than a full normal day. This definition of part-time for the purpose of earning service credit for eligibility purposes differs from the definition of part-time for determining eligibility to contribute to TRSL.*

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Service credit formula

Service credit for benefit computation is calculated as Actual earnings divided by full-time earnings (or AE / FTE)

EXAMPLE: *$25,354 actual earnings / $42,500 Full-time earnings = .60 year service credit*

Service credit for eligibility

Service credit for eligibility is calculated as service credit for benefit computation divided by Percent Effort

EXAMPLE: *someone working 5 / 7 hours per day is working 71% effort*

- their actual earnings are $25,354 with full-time earnings of $42,500, resulting in 0.60 service credit
- their eligibility credit is 0.85 (calculated by dividing 0.60 by 0.71)

In some instances TRSL will use different methods to calculate service credit if the service credit formula above does not result in a reasonable service credit for the employee's dates of employment.

Impact of service credit

Service credit is a component in the defined benefit formula TRSL uses to compute a member's retirement benefit. The formula is based upon the member's total (benefit computation) service credit, final average compensation, and a benefit accrual rate (i.e. benefit multiplier).

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

EXAMPLE: *A TRSL member with 28 years of benefit computation service credit, who is eligible to retire with a 2.5% benefit factor, and has a final monthly average compensation of $3,500.00, will have his monthly benefit computed as follows:*

28 x 2.5% x $3,500.00 = $2,450.00 per month

In this example, the member is receiving 70% of his final average compensation [28 x 2.5% = 70% x FAC]

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Identifying records that require service credit certification

What is a questionable year?

A questionable year (QY) is a member's fiscal year earnings record that meets any one of TRSL's established criteria to require employer certification or correction. An earnings record that meets any of the following criteria will be 'questionable', i.e. the record will require the employer to certify or correct actual earnings and full-time earnings for the fiscal year, so that members receive the correct amount of service credit and, upon retirement, the correct retirement benefit amount.

There are four questionable year criteria:

REASON CODE 1	Annual earnings decreased more than 5% from previous year
REASON CODE 2	1st year of employment for an employer / 1st year of employment after DROP
REASON CODE 3	Changed employers during the fiscal year and/or break in service
REASON CODE 4	Partial year of service credit not previously certified

Occasionally, employers may see a fifth reason code (P/T – Possible part-time employment). This reason code was not added via an automated process like the other 4 reason codes above but was added by TRSL analysts during a review process. This reason code has been phased out and replaced with the Request for Part-time Certification letter.

An earnings record can meet more than one reason code to be questioned. For example, if someone is hired in January their service credit will post as a less than a full year. That record will meet Reason Code 2 (1st year of employment) and Reason Code 4 (partial year of service credit not previously certified).

Questionable Years Report

All employer personnel with authorized access to EMIS will have access to their agency's Questionable Years Report. This report identifies members who have questionable years requiring certification.

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Report options

There are five options for creating the Questionable Years Report:

- **Option 1: Retirement Actions Pending** - Records appearing on the "RETIREMENT ACTIONS PENDING" report option will primarily consist of members with a current retirement, DROP, purchase, or transfer application or a benefit estimate request on file and for whom a separate Questionable Years Letter has been issued. Employers are encouraged to certify these questionable years first due to the member's pending application/request on file at TRSL.
- **Option 2: All Outstanding Questionable Years** – This report will list all outstanding questionable years for your agency. If applicable, a "RETIREMENT ACTIONS PENDING" section will appear as the first page(s) of the report for any priority questionable year records for members with a current retirement, DROP, purchase, or transfer application or a benefit estimate request on file.
- **Option 3: Fiscal Years Less Than/Equal to 3 Years Old** – This report will only list questionable years that are within three years of the current fiscal year. Employers must certify questionable years within three years in order to avoid potential actuarial costs. See *Actuarial cost for full-time only corrections* for more details.

  NOTE: If applicable, a "RETIREMENT ACTIONS PENDING" section will appear as the first page(s) of the report for any priority questionable year records for members with a current retirement, DROP, purchase, or transfer application or a benefit estimate request on file only for fiscal years less than or equal to three (3) years old.
- **Option 4: Fiscal Years Greater than 3 Years Old** - This report will only list questionable years that are more than three years old. If applicable, a "RETIREMENT ACTIONS PENDING" section will appear as the first page(s) of the report for any priority questionable year records for members with a current retirement, DROP, purchase, or transfer application or a benefit estimate request on file only for fiscal years that are older than three (3) years old.
- **Option 5: By Fiscal Year** - This report will list all outstanding questionable years for a range of fiscal years or a single fiscal year, as specified by the employer.

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Sort selections

After selecting one of the report options described above, employers can then select how to sort the report:

- SSN
- Fiscal Year
- Member Status OR
- Reason Code

How to retrieve your agency's Questionable Years report

1. Log onto EMIS
2. Under Reports menu, select "Questionable Years"
3. In the Query Record field on the left side of the screen, select your Report Selection option (choose only one):
   - Retirement actions pending
   - All outstanding questionable years
   - Fiscal years less than/equal to 3 years old
   - Fiscal years greater than 3 years old
   - By fiscal year
4. Select your desired Sort Selection (choose only one):
   - SSN (Social Security number)
   - Fiscal Year
   - Member Status
   - Reason Code
5. Click "Select"

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

Employers can re-run any of the report/sort selection options for the Questionable Years Report any time and as often as needed (weekly is recommended). Because new questionable years can be added to this report, TRSL encourages all employers to re-run their report(s) often to monitor progress and to determine if any new records have been added.

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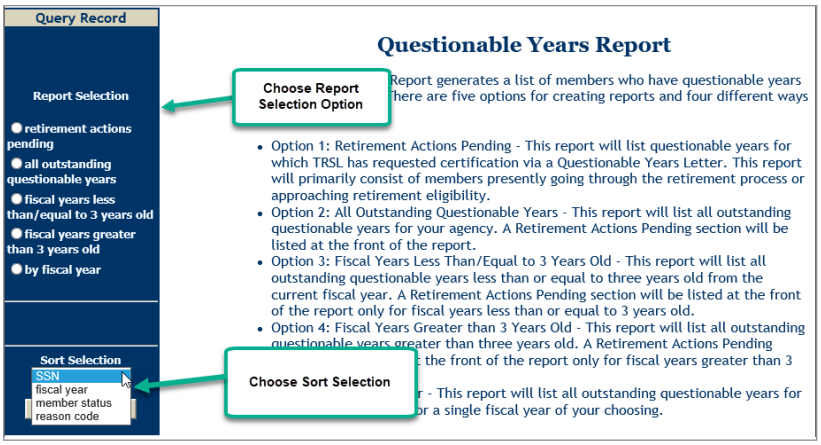
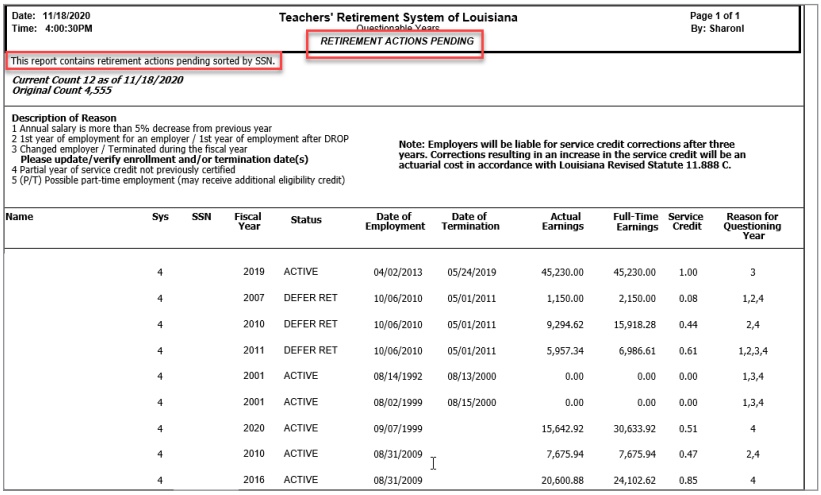


EXAMPLE 1: *Retirement Actions Pending (Option #1)*



Date: 11/18/2020
Time: 4:00:30PM

Teachers' Retirement System of Louisiana
Questionable Years
RETIREMENT ACTIONS PENDING

Page 1 of 1
By: SharonI

This report contains retirement actions pending sorted by SSN.

Current Count 12 as of 11/18/2020
Original Count 4,555

Description of Reason
1 Annual salary is more than 5% decrease from previous year
2 1st year of employment for an employer / 1st year of employment after DROP
3 Changed employer / Terminated during the fiscal year
Please update/verify enrollment and/or termination date(s)
4 Partial year of service credit not previously certified
5 (P/T) Possible part-time employment (may receive additional eligibility credit)

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

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
	4		2019	ACTIVE	04/02/2013	05/24/2019	45,230.00	45,230.00	1.00	3
	4		2007	DEFER RET	10/06/2010	05/01/2011	1,150.00	2,150.00	0.08	1,2,4
	4		2010	DEFER RET	10/06/2010	05/01/2011	9,294.62	15,918.28	0.44	2,4
	4		2011	DEFER RET	10/06/2010	05/01/2011	5,957.34	6,986.61	0.61	1,2,3,4
	4		2001	ACTIVE	08/14/1992	08/13/2000	0.00	0.00	0.00	1,3,4
	4		2001	ACTIVE	08/02/1999	08/15/2000	0.00	0.00	0.00	1,3,4
	4		2020	ACTIVE	09/07/1999		15,642.92	30,633.92	0.51	4
	4		2010	ACTIVE	08/31/2009		7,675.94	7,675.94	0.47	2,4
	4		2016	ACTIVE	08/31/2009		20,600.88	24,102.62	0.85	4

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EXAMPLE 2: All Outstanding Questionable Years (Option #2)

Date: 11/18/2020
Time: 4:03:23PM

Teachers' Retirement System of Louisiana
Questionable Years

Pa
By

This report contains all outstanding questionable years sorted by fiscal year.

Current Count 173 as of 11/18/2020
Original Count 4,555

Description of Reason
1 Annual salary is more than 5% decrease from previous year
2 1st year of employment for an employer / 1st year of employment after DROP
3 Changed employer / Terminated during the fiscal year
Please update/verify enrollment and/or termination date(s)
4 Partial year of service credit not previously certified
5 (P/T) Possible part-time employment (may receive additional eligibility credit)

Note: Employers will be liable for service credit corrections afte years. Corrections resulting in an increase in the service credit actuarial cost in accordance with Louisiana Revised Statute 11.

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit
	4		2003	ACTIVE	08/13/2002		6,789.73	6,848.59	0.59
	4		2003	REFUNDED	09/17/2002	04/12/2013	8,404.64	9,196.17	0.91

EXAMPLE 3: Questionable Years for Fiscal Years Less Than/Equal to 3 Years Old (Option #3)

Date: 11/18/2020
Time: 4:05:54PM

Teachers' Retirement System of Louisiana
Questionable Years

Page 3 of 3
By: SharonI

This report contains fiscal years less than/equal to 3 years old sorted by SSN.

Current Count 27 as of 11/18/2020
Original Count 4,555

Description of Reason
1 Annual salary is more than 5% decrease from previous year
2 1st year of employment for an employer / 1st year of employment after DROP
3 Changed employer / Terminated during the fiscal year
Please update/verify enrollment and/or termination date(s)
4 Partial year of service credit not previously certified
5 (P/T) Possible part-time employment (may receive additional eligibility credit)

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

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
	4		2020	ACTIV-DROP	09/26/2019		46,450.02	50,739.44	0.75	2,4
	4		2018	INACTIVE	08/12/2004	03/23/2018	12,371.81	12,371.81	0.79	1,3,4
	4		2020	ACTIV-DROP	09/01/2019		27,867.00	27,867.00	0.90	2,4
	4		2018	REFUNDED	04/27/2006	03/23/2018	11,305.54	11,937.53	0.75	1,3,4

EXAMPLE 4: Questionable Years for Fiscal Years Greater Than 3 Years Old (Option #4)

Date: 11/18/2020
Time: 4:08:45PM

Teachers' Retirement System of Louisiana
Questionable Years

By: SharonI

This report contains fiscal years greater than 3 years old sorted by fiscal year.

Current Count 2,569 as of 11/18/2020
Original Count 6,716

Description of Reason
1 Annual salary is more than 5% decrease from previous year
2 1st year of employment for an employer / 1st year of employment after DROP
3 Changed employer / Terminated during the fiscal year
Please update/verify enrollment and/or termination date(s)
4 Partial year of service credit not previously certified
5 (P/T) Possible part-time employment (may receive additional eligibility credit)

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

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
	4		1997	ACTIVE	08/16/1995		11,745.48	11,865.45	0.99	4
	4		1997	ACTIVE	08/14/1996		21,847.27	21,847.27	1.00	2
	4		1997	ACTIVE	08/14/1996		21,872.27	21,872.27	1.00	2
	4		1997	DEFER RET	12/01/1992	05/27/2011	6,918.89	11,995.71	0.58	4
	4		1997	ACTIVE	05/23/1997		1,750.23	4,825.79	0.05	2,4

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EXAMPLE 5: *Questionable Years for Specified Fiscal Year(s) (Option #5)*

Date: 11/19/2020
Time: 3:52:32PM

Teachers' Retirement System of Louisiana
Questionable Years

Page 3 of 29
By: SharonI

This report contains questionable years for fiscal year 2016 - 2018 sorted by fiscal year.

Current Count 343 as of 11/19/2020
Original Count 6,760

Employer: ***School Board***
95% Complete

Description of Reason
1 Annual salary is more than 5% decrease from previous year
2 1st year of employment for an employer / 1st year of employment after DROP
3 Changed employer / Terminated during the fiscal year
Please update/verify enrollment and/or termination date(s)
4 Partial year of service credit not previously certified
5 (P/T) Possible part-time employment (may receive additional eligibility credit)

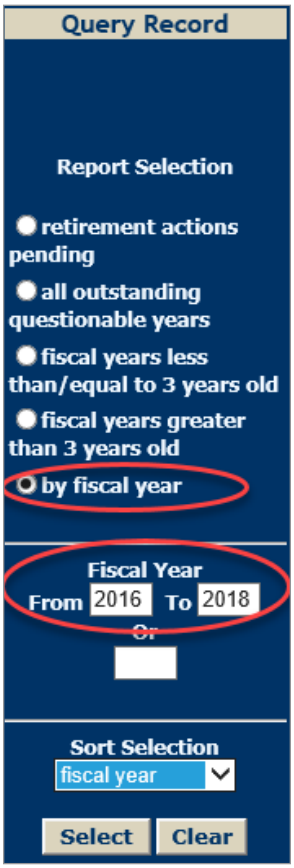
Note: Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actuarial cost in accordance with Louisiana Revised Statute 11.888 C.

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
	4		2016	REFUNDED	10/01/2015	05/20/2016	35,247.72	38,066.01	0.73	2,4
	4		2016	REFUNDED	08/06/2015	04/29/2016	38,255.25	38,255.25	0.90	2,3,4
	4		2016	REFUNDED	10/07/2014	05/20/2016	19,046.72	19,203.42	0.99	4
	4		2016	ACTIVE	08/06/2015		43,017.09	43,017.09	1.00	2
	4		2016	ACTIVE	11/29/2004		21,203.42	21,203.42	1.00	1
	4		2016	REFUNDED	01/29/2013	12/04/2015	18,433.70	18,433.70	0.43	1,3,4

NOTE: If this Report Selection is chosen, employer must enter desired fiscal year(s).

Requests for certification of questionable years

In addition to the reports described above, you may receive letters from TRSL requesting certification for questionable years. Below is a description and example of each request letter.



Questionable Years Letter

- This letter lists all questionable years for a specific member and the reason code for each questionable year along with a notation informing you if the questionable year is for a return-to-work year with RTW-SUPP service credit.
- This letter is primarily generated:
  - *During a pre-retirement review each member goes through when they are within two years of retirement eligibility, or*
  - *Upon the receipt of a retirement application, or*
  - *Upon the receipt of a request for a benefit estimate, or*
  - *Upon the receipt of a purchase/ transfer of service application.*

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- The questionable years identified on this letter are automatically added to the "Retirement Actions Pending" section of the Outstanding Questionable Years report.

EXAMPLE: *Questionable Years 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

May 15,

03 - 6
Empr

Re: CAROLYN S
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
1997	0.34	$5,370.54 / $ 7,330.53	2; 4
1999	1.00	$13,091.70 / $ 13,091.70	1
2005	0.54	$9,381.18 / $ 17,535.06	1; 4
2008	0.82	$15,523.18 / $ 18,871.05	4
2014	0.96	$19,881.07 / $ 20,807.47	1; 4
2016	0.99	$20,789.50 / $ 20,903.42	4
2017	0.99	$20,446.45 / $ 20,686.25	4

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 Salary Corrections"** feature to correct actual earnings. If the service credit and earnings reported for the fiscal year are correct, use the **"Questionable Year 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.

It is the employer's responsibility to review all years for accuracy, not just the questionable years listed on this letter. Please remember to certify the sick leave days used. To report sick leave days used, use the Employer Online Update section on TRSL's web site and select **"Sick Leave Add and/or Update"**.

Description of Reasons:
1. Annual salary is more than 5% decrease from previous year
2. 1st year of employment for an employer / 1st year of employment after DROP
3. Changed employer / Terminated during the fiscal year *(Please verify/update enrollment and/or termination date.)*
4. Partial year of service credit not previously certified

Sincerely,

Toll free (outside the Baton Rouge area): 1.877.ASK.TRSL (1.877.275.8775)
Teachers' Retirement System of Louisiana is an equal opportunity employer and complies with Americans with Disabilities Act.

PO DRAWER 520
ABBEVILLE LA 705100000

Re:
ID No.:

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
2021	1.00	$51,008.00 / $ 51,008.00	2 *This questionable year is return-to-work (RTW SUPP service credit)

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Unusual Questionable Years Letter

This letter is used to request certification for service credit for questionable years that have been deemed "Unusual Questionable Years" by TRSL staff.

Unusual Questionable years include Restored service credit not listed on a member's account history; LIPA balances, Dual employment prior to fiscal year 1983, Refunded service credit not listed on a member's account history, and some instances of substitute, summer school, or other earnings that fall outside the typical contract.

The unusual questionable years identified on this letter are not added to the "Retirement Actions Pending" section of the Outstanding Questionable Years report.

You should fill out this letter and return it to TRSL in lieu of submitting certification online.

EXAMPLE: *Unusual Questionable Years 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

August 3,

03 - 6
Empr

Re:
ID No.:

Dear Employer:

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

Fiscal Year Ending	Service Credit (Actual Earnings / Full-time Earnings)	Actual Earnings	Full-time Earnings	Reason for Questioning Year	% Effort (Hours Worked / Hours in Full Day)
2008	0.86	$2,000.00	$4,000.00	5	Unknown
2010	0.2	$1,000.00	$5,000.00	5	Unknown

Certain types of service credit or account history lines are not available for online updates. For these years, we ask that you complete this form so updates can be made by TRSL. This form will be used to certify the types of service credit or account history lines described below: ***Do Not Update Online***

1. Restored service credit.
2. LIPA balances.
3. Dual employment prior to fiscal year 1983.
4. Refunded service not listed on Account History.
5. Possible substitute teaching, part-time employment, summer school, or other earnings.

Use the box below to certify these years. Please note that if the member worked at part-time effort, we will need to know the percent effort worked to determine if the member will receive additional eligibility credit. If you have any questions, please contact Teachers' Retirement System of Louisiana (TRSL) at (225) 925-6446 or toll-free (outside the Baton Rouge calling area) at 1-877-ASK-TRSL (1-877-275-8775).

Fiscal Year Ending	Service Credit (Actual Earnings / Full-time Earnings)	Corrected Actual Earnings / Full-time Earnings	Explanation of Questionable Year	% Effort (Hours Worked / Hours in Full Day)
2008		/		
2010		/		

Signature of Authorized Representative Date

Certifications must be completed within 30 days. After 30 days, TRSL will use the service credit as is or may adjust for reasonableness. Some salary corrections and/or increases in service credit may result in an actuarial cost.

Report sick leave days used for fiscal years above using the Employer Online Update program.

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Request for Part-time Certification

This letter is used to request certification for fiscal years that TRSL has identified as possible part-time for the purpose of earning service credit for eligibility based on enrollment data, other certifications previously submitted, or analyst judgment.

The fiscal years questioned on this letter are not added to the "Retirement Actions Pending" section of the Outstanding Questionable Years report.

EXAMPLE: *Request for Part-Time Certification 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 3, 03 - 6
Empr

Re: SHERRY L
ID No.

Dear Employer:

Service credit for the following year(s) is being questioned for possible part-time employment:

- **2012 2013 2014 2015 2016 2017**

TRSL defines a part-time employee as a member who works a full work week but works less than the number of hours considered full-time each day (i.e.: a school board employee that is scheduled to work Monday through Friday, 4 hours out of 7 hours each day). This is important because the member's service credit for retirement eligibility purposes may need to be adjusted.

Please make all corrections/certifications online.

- If the full-time earnings need to be adjusted, please use the **Full-time Only Corrections** feature.
- If the actual earnings need to be adjusted, please use the **Prior Year Salary Correction** feature.
- If the service credit and earnings reported for the fiscal year are correct, please use the **Questionable Years Certification** feature to certify the information.
- If the member worked part-time, please select **Part-time Employee** as the reason for the correction and enter the percent effort worked in the comment. Percent effort must be provided in order to determine the correct service credit for retirement eligibility purposes. **Percent effort** is calculated by dividing the hours worked each day by the hours considered full-time (i.e. working 5 hours of a 7-hour day = 71% effort; teaching).

Full-time earnings must reflect the amount the employee would have earned had they worked full time for the full normal working period.

*NOTE: It is the employer's responsibility to review **all years** for accuracy, not just years listed on this letter. Some salary corrections and/or increases in service credit may result in an actuarial cost. This letter should only be returned with corrections/certifications if you encounter any online problems. If returned, this letter must be signed and dated by an authorized signer. If you have any questions, please contact .*

Sincerely,

Employer Services Department
Teachers' Retirement System of Louisiana

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Unreasonable Service Credit Discrepancy Letter

This letter is used to request clarification or additional information regarding service credit that is unreasonable based on the employment dates or because the reported full-time earnings are unreasonable.

EXAMPLE: *Unreasonable Service Credit Discrepancy 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

August 03,

03 - 6
Empr

SCHOOL BOARD

1st Request
Re:
ID No.:

Dear Employer:

Please verify the accuracy of the reported earnings and service credit for the fiscal years listed in the table below. Service credit is calculated by dividing actual earnings by full-time earnings. If either of the reported earnings is incorrect, then service credit will be incorrect.

- To correct actual earnings, please submit a Prior Year Correction.
- To correct full-time earnings only, please submit a Full-Time Only Correction.

NOTE: Corrections that result in an increase in service credit may result in an actuarial charge to your agency.

Please make service credit corrections within 60 days to remove the questionable year. If the record is not corrected within 60 days, our Employer Services Department will update the service credit for reasonableness based on the information we have on file. ***NOTE:*** *If your agency makes any subsequent correction(s) after TRSL updated the record for reasonableness, the correction(s) could still result in an actuarial charge to your agency.*

Please make all corrections/certifications via TRSL's online update program. If you experience any problems with updating the correction online, contact the analyst listed below.

Fiscal Year Ending	Service Credit Posted	Reported Actual Earnings	Full-Time Earnings	Reason for Questioning Year
2011	0.74	$ 13,463.22	$ 18,097.13	1, 2

Description of Reasons:
1. Service credit unreasonable for fiscal year based on employment dates.
2. Full-time earnings are unreasonable; full-time earnings equal a member's full-time base pay plus any additional payments (summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses, etc.)
3. Documentation in file indicates part-time employment.

If you have any questions, please contact .

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Employer Notification of Update of Unreasonable Service Credit

This letter is sent to employers if we do not get a response after 60 days of sending an Unreasonable Service Credit Discrepancy Letter.

This letter notifies you that TRSL has updated a member's service credit for reasonableness after sending three request letters over a 60 day period.

EXAMPLE: *Employer Notification of Update of Unreasonable Service Credit Discrepancy 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

August 21,

03 - 6
Empr

SCHOOL BOARD
POST OFFICE
TON, LA

Re:
ID No.:

Dear Employer:

This letter is to inform you that after three requests for certification our Employer Services Department has updated the service credit for the fiscal year(s) listed below for reasonableness. *NOTE: If your agency makes any subsequent correction(s), these correction(s) could still result in an actuarial charge to your agency.*

Fiscal Year Ending	Previous Service Credit	Updated Service Credit	Reason for Updating Year
2008	1.00	0.86	1, 2

Description of Reasons:
1. Service credit was unreasonable for fiscal year based on employment dates.
2. Full-time earnings are unreasonable; full-time earnings equal a member's full-time base pay plus any additional payments (summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses, etc.)
3. Documentation in file indicates part-time employment.

If you have any questions, please contact .

Sincerely,

Employer Services Department
Teachers' Retirement System of Louisiana

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Adjunct Certification Letter

This letter is used to request certification from Higher Education employers for members who appear to be adjunct professors.

EXAMPLE: *Adjunct Certification 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

03-6

ER #

SERVICE CREDIT CERTIFICATION – ADJUNCT

EMPLOYER NAME
EMPLOYER ADDRESS
EMPLOYER ADDRESS

Re:

SSN:

The fiscal year listed below is being questioned for possible adjunct earnings. Please certify the following information:

Fiscal Year: _____	Number of Credit Hours or Classes taught per semester	Number of Credit Hours or Classes considered Full-Time	Actual Earnings for each Semester	Did member work the entire semester? (circle one)	**If No**, indicate Amount member would have earned if worked entire semester	Explanation for other earnings (i.e. additional compensation, overloads, grants, etc)
July/Aug Summer Semester			$	Yes / No	$	
Fall Semester			$	Yes / No	$	
Spring Semester			$	Yes / No	$	
June Summer Semester			$	Yes / No	$	

If member worked a Full Time Contract part of the Fiscal Year or in conjunction with the Adjunct Contract, please provide the breakdown of those earnings with the appropriate Full Time Earnings:

Full-Time Contract	Actual Earnings	$	Full-Time Earnings	$

Comments:

Did Member earn sick leave as an Adjunct Employee for FY? No ____ Yes ____, If yes, please add days used Online

Please complete and return this form within 60 days. After 60 days, TRSL will use the service credit and earnings as is or may adjust for reasonableness. To return by fax, send to 225 925-6366.

_____ Signature

_____ Date

Toll free (outside the Baton Rouge area): 1.877.ASK.TRSL (1.877.275.8775)
Teachers' Retirement System of Louisiana is an equal opportunity employer and complies with Americans with Disabilities Act.

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Service credit certifications/corrections

Employers are responsible for accurately reporting actual earnings and full-time earnings so that members receive the correct amount of service credit. There will be times, however, when corrections are needed to the full-time earnings, actual earnings, and/or service credit posted to members' accounts.

The Questionable Years report and request letters described above identify records requiring service credit certification. The information the employer certifies or corrects will determine service credit and will ultimately be used by TRSL to compute the member's retirement benefit.

Designated employer personnel must be specifically authorized to perform service credit certifications and corrections by selecting "Prior year certifications/corrections" as an access right on Authorized Contacts (Form 1). This access right will provide access to all three online update programs in EMIS. 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.

TRSL has three online certification programs available that will allow employers to certify questionable years (i.e. certify service credit) and/or make appropriate corrections:

- Questionable Year Certification
- Full-Time Only Corrections
- Prior Year Corrections (covered in Index 4.0)

Use the Questionable Year Process Chart on the following page to determine which program to use.

All three programs are available under the Updates menu in EMIS.

Once the questionable year is identified, employers should certify/correct the data using the appropriate online process. If a member still has any questionable years that have not been certified/corrected at the time of retirement or DROP, TRSL may adjust the service credit for reasonableness if necessary but questionable years will not be used in the member's final average compensation when TRSL computes the retirement/DROP benefit. This can result in the member receiving a much smaller retirement/DROP benefit.

INDEX 6.0: Service Credit Certifications/Corrections

September 2026

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Employers should correct all fiscal years in which the incorrect amounts for actual and/or full-time earnings were reported for a TRSL-covered employee, even if it has not been identified as a 'questionable year.'

Questionable Year Process Chart

Use this process to certify questionable years online:

TRSL Teachers' Retirement System of Louisiana

QUESTION	NO	YES
Question #1 Are reported ***Actual Earnings*** correct?	Correct using the **Prior Year Corrections (Form 4F)** feature online. Contact your TRSL Accountant Liaison if you have any questions. ***STOP***	***Proceed to Question #2.***
Question #2 Are reported ***Full-time Earnings*** the amount the employee would have earned if he/she worked a FULL contract at 100 percent effort, including all extra earnings?	Correct the service credit: Use the **Full-Time Only Corrections** feature online to correct full-time earnings and indicate the appropriate reason. • Full-time not previously reported • 1st year of employment after DROP • 1st year of employment • Last year of employment • Official leave (other than sabbatical) • Sabbatical at reduced pay • Extra earnings • Workers' compensation • Summer school earnings • Full-time earnings under/ overstated • Part-time employee • Substitute earnings only *NOTE: A comment field is available to enter any additional explanation.* Contact your TRSL Analyst Liaison if you have any questions. ***STOP***	***Proceed to Question #3.***
Question #3 ***Is service credit correct?*** Service Credit — Actual Earnings/ Full-time Earnings (If actual earnings and full-time earnings are the same, service credit should be 1.00 year.)	If service credit indicated is an incorrect amount, use the **Full-Time Only Corrections** feature online to correct to 1.00 year. Contact your TRSL Analyst Liaison if you have any questions. **(See box directly above.)**	Certify that the service credit is correct: Use the **Questionable Year Certification** feature online and indicate the appropriate reason. • Previously reported information certified • 1st year of employment after DROP • 1st year of employment • Last year of employment • Official leave (other than sabbatical) • Sabbatical at reduced pay • Extra earnings • Workers' compensation • Summer school earnings • Part-time employee • Substitute earnings only *NOTE: A comment field is available to enter any additional explanation.* ***STOP***

Special Note on Part-time Eligibility

Are you certifying an employee who works less than a full day but works every day of a normal contract?

Employees who work less than a full day receive "part-time eligibility" credit in addition to their actual service credit.

EXAMPLE: An employee works 5 out of 7 hours for the entire school year. She actually earned $22,720. If she would have worked full-time for the entire year, her full-time earnings would have been $32,000. This employee's percent effort is 71 percent (5 divided by 7).

How do you certify that online?

- Enter the full-time earnings as if this employee worked full-time for the entire year ($32,000).
- Choose "Part-time Employee" from the "Reason" drop-down list.
- Enter an additional comment of "71% Effort." This employee's service credit will be .71 and since she worked the entire year, she will receive 1.00 year of eligibility credit.

Revised September 2026

Click here to view/print a PDF version of the QY process chart.

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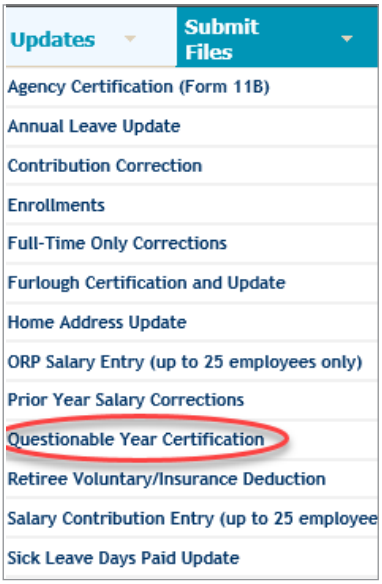
Questionable Year certification procedures

Use these procedures to certify a member's earnings and service credit for a closed fiscal year if actual earnings, full-time earnings, and service credit are all correct on the account history.



1. Log into EMIS
2. Select the "Questionable Year Certification" feature under Updates menu.
3. Enter System, SSN (Social Security Number), and Fiscal Year on the left side of the screen.
4. Click Select. Verify the correct member record has been retrieved (check member name and fiscal year).
5. If the fiscal year being corrected is the fiscal year the employee retired and returned to work and chose to regain membership to earn a supplemental benefit, then you must select whether you are certifying the service credit prior to the date of retirement or the RTWSUPP service credit after the date of retirement. (*See example screenshot below*)

Questionable Year Certification

SSN:
Name:
System: 4
Employer: 0009 CADDO PAR SC BD
Fiscal Year: 2021

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	21,158.71	1,692.72	41,994.00	0.50	TEST
Unsheltered	Ret-to-Work	17,000.00	1,360.00	41,994.00	0.40	QUESTIONABLE YEAR

Do you want to certify:
- the portion of the fiscal year up to retirement?
- RTW-ACT-RET employment (02/18/2021 through 06/30/2021)?

Continue

6. Reason field – drop down menu
   a. Select Part-time Employee if member is a part-time employee (see special note below); or
   b. Select appropriate reason (if applicable); or

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   c. Leave this field blank and use Comments field

7. Enter Comment
   a. If member is a part-time employee, you must enter # hours worked per day/# hours of Full-time work day OR (if certifying Higher Ed Part-time Instructor or Professor) Percent Effort (see special note below); if not part-time then;
   b. Enter comment to provide additional details, such as:
      i. Changed from 12 month to 9 month
      ii. On Leave Without Pay for xx days
      iii. Earned less sales tax than prev year
   c. There is a limit of 72 characters combined between the Reason field and Comment field. If you need to add more details in the comment field, and the member is not part-time, then do not enter anything in the reason field. This will free up all 72 characters for your comment.
   d. If the situation cannot be adequately explained in the comment, please contact your assigned liaison to discuss the correction before submitting it.
8. Click "Certify." A message will be displayed when the transaction is complete.

This process will turn on the Certified Indicator on the account history and will remove the fiscal year from the Questionable Year reports. It will not update service credit.

Special note on questionable year certifications for employees working part-time for the purpose of earning service credit for eligibility purposes

If you are submitting a Questionable Year Certification for a member considered part-time for the purpose of earnings service credit for eligibility purposes (a member working a full work week but less than 100 percent effort per day), you must choose "Part-time Employee" from the "Reason" drop down list and enter # hours worked per day/# hours of Full-time work day OR (if certifying Higher Ed Part-time Instructor or Professor) the percent effort in the comment field in order for the member to receive the correct service credit for eligibility purposes.

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EXAMPLE: *An employee is hired in July and is scheduled to work 6 out of 7 hours per day, 5 days per week (a full work week at a K-12 agency). Her actual earnings were correctly reported as $30,000.00, her full-time earnings were correctly reported as $34,884.00, and her service credit posted as 0.86. How do you certify that online?*

- Select Questionable Year Certification under the Updates tab.
- Enter the System, SSN, and Fiscal Year and then hit "Select."
- Choose "Part-time Employee" from the "Reason" drop down list.
- In the comment section, enter # hours worked per day/# hours of Full-time work day. In the above example you would enter "6/7 hrs."
- The Service Credit for Eligibility Purposes will be calculated by a TRSL analyst.

NOTE: Do not select "Part-time Employee" just because the member did not work the entire year or was a substitute teacher. The "Part-time Employee" reason should be reserved for members that were scheduled to work a full work week but less than 100 percent effort per day.

Questionable Year Certification

SSN:
Name:
System: 4
Employer:
Fiscal Year: 2019

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	45,230.00	3,618.40	45,230.00	1.00	QUESTIONABLE YEAR

Instructions for using Questionable Year Certification:
1. The information as reported to TRSL for the fiscal year is displayed above.
2. This certification will only update the record with asteriks to certify the data reported is correct. IT WILL NOT CHANGE SERVICE CREDIT. **The FULL-TIME ONLY CORRECTIONS must be used if service credit should be updated.**
3. Select a reason for the certification.
4. A comment can be added for additional information needed to clarify the certification. The comment is optional unless a reason is not chosen in which case the comment is required.
5. **Click the 'Certify' button to submit the certification.**
6. **NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.**

Reason:
Comment:

Certify

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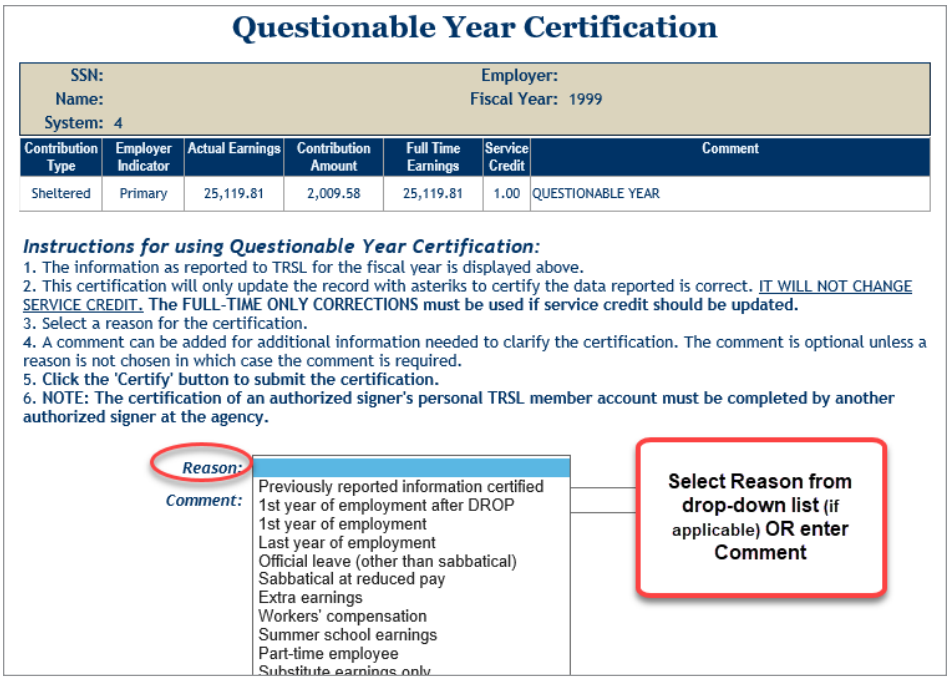

Questionable Year Certification

SSN:
Name:
System: 4
Employer:
Fiscal Year: 1999

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	25,119.81	2,009.58	25,119.81	1.00	QUESTIONABLE YEAR

Instructions for using Questionable Year Certification:

1. The information as reported to TRSL for the fiscal year is displayed above.
2. This certification will only update the record with asteriks to certify the data reported is correct. IT WILL NOT CHANGE SERVICE CREDIT. **The FULL-TIME ONLY CORRECTIONS must be used if service credit should be updated.**
3. Select a reason for the certification.
4. A comment can be added for additional information needed to clarify the certification. The comment is optional unless a reason is not chosen in which case the comment is required.
5. **Click the 'Certify' button to submit the certification.**
6. **NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.**

Reason:
Comment:

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

Select Reason from drop-down list (if applicable) **OR enter Comment**

Questionable Year Certification

SSN:
Name:
System: 4
Employer:
Fiscal Year: 2019

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	45,230.00	3,618.40	45,230.00	1.00	QUESTIONABLE YEAR

Instructions for using Questionable Year Certification:

1. The information as reported to TRSL for the fiscal year is displayed above.
2. This certification will only update the record with asteriks to certify the data reported is correct. IT WILL NOT CHANGE SERVICE CREDIT. **The FULL-TIME ONLY CORRECTIONS must be used if service credit should be updated.**
3. Select a reason for the certification.
4. A comment can be added for additional information needed to clarify the certification. The comment is optional unless a reason is not chosen in which case the comment is required.
5. **Click the 'Certify' button to submit the certification.**
6. **NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.**

Reason: 1st year of employment
Comment:

Use Reason drop down or Comment field

Certify

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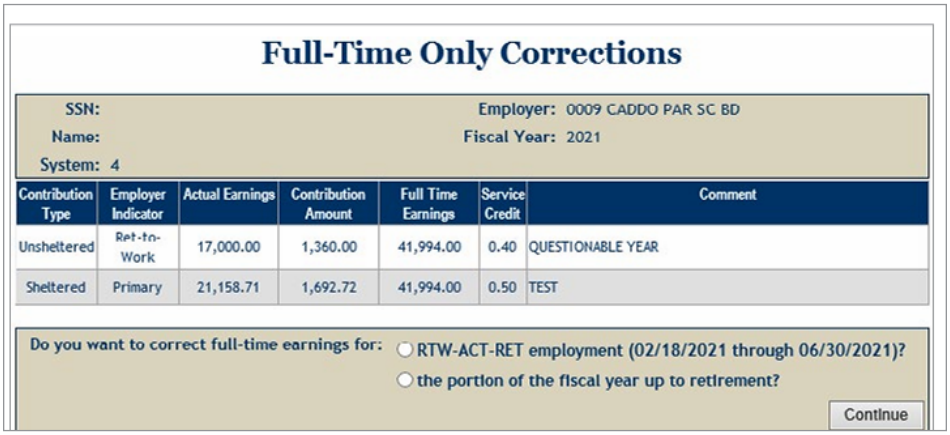
Full-time Only Correction procedures

Use these procedures to correct a member's full-time earnings and/or service credit for a closed fiscal year if either the full-time earnings or service credit are incorrect on the account history.

1. Log into EMIS
2. Select "Full-Time Only Corrections" under Updates menu
3. Enter System Code, employee's Social Security Number, and Fiscal Year (4-digit) on the left side of the screen.
4. Click Select. Verify the correct member record has been retrieved
5. If the fiscal year being corrected is the fiscal year the employee retired and returned to work and chose to regain membership to earn a supplemental benefit, then you must select whether you are certifying the service credit prior to the date of retirement or the RTWSUPP service credit after the date of retirement. (*See example screenshot below*.)



Full-Time Only Corrections

SSN:
Name:
System: 4
Employer: 0009 CADDO PAR SC BD
Fiscal Year: 2021

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Unsheltered	Ret-to-Work	17,000.00	1,360.00	41,994.00	0.40	QUESTIONABLE YEAR
Sheltered	Primary	21,158.71	1,692.72	41,994.00	0.50	TEST

Do you want to correct full-time earnings for:
- RTW-ACT-RET employment (02/18/2021 through 06/30/2021)?
- the portion of the fiscal year up to retirement?

Continue

6. Enter correct Full-time Earnings Amount
7. Reason field – drop down menu
   a. Select Part-time Employee if member is a part-time employee (see special note below); or
   b. Select appropriate reason (if applicable); or

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c. Leave this field blank and use Comments field

8. Enter Comment
   a. If member is a part-time employee, you must enter # hours worked per day/# hours of Full-time work day OR (if certifying Higher Ed Part-time instructor or Professor) Percent Effort (see special note below); or
   b. Enter comment to provide additional details, such as:
      i. Changed from 12 month to 9 month
      ii. On Leave Without Pay for xx days
      iii. Earned less sales tax than prev year
      iv. Hourly wage employee/worked as needed
      v. Hourly wage employee scheduled over 20 hrs/wk
   c. There is a limit of 72 characters combined between the Reason field and Comment field. If you need to add more details in the comment field, and the member is not part-time, then do not enter anything in the reason field. This will free up all 72 characters for your comment.
   d. If the situation cannot be adequately explained in the comment, please contact your assigned liaison to discuss the correction before submitting it.
9. Click submit. A message will be displayed along with changes made.
   a. If the Full-time Only Correction is for a fiscal year with multiple primary employers or result in a change in service credit greater than 0.20, you will receive a message saying "Your correction has been submitted, but must be reviewed by TRSL staff before the member's account history can be updated. DO NOT RESUBMIT YOUR CORRECTION." Please do not attempt to re-submit your correction if you get this message. TRSL will update the account history after the Full-time Only Correction has been reviewed.

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Common errors to avoid when processing Full-time Only Corrections

- Not including extra earnings (supplements, sales tax bonuses, stipends, etc.) in full-time earnings
- Entering full-time earnings amount for a period of time less than a full year (only entering the full-time earnings January – June if member was hired in January)
- Selecting "part-time employee" for someone that worked full-time but only worked a portion of the year
- Selecting "part-time employee" but not including # hours worked per day/# hours of Full-time work day OR (if certifying Higher Ed Part-time Instructor or Professor) the percent effort
- Selecting "part-time employee" instead of "Substitute Earnings" if the member was a substitute and worked sporadically throughout the year
- Reporting rollover earnings via a Full-time Only Correction (rollover earnings should be moved to the year in which they were earned/ accrued via a Prior Year Correction)
- Changing the full-time earnings by $0.01 if the actual and full-time earnings are both correct but the service credit is incorrect (in this case the correct full-time earnings should be entered to have the program re-calculate the service credit)
- Not prorating the full-time earnings when a member has multiple rates of pay or a change in pay during the fiscal year (contact your assigned liaison for help if necessary)
- Not providing correct start or termination date in comment field if correct dates have not previously been reported

Special note on Full-time Only Corrections for members working part-time for the purpose of earning service credit for eligibility purposes

If you are submitting a Full-time Only Correction for a member considered part-time for the purpose of earning service credit for eligibility purposes (a member working a full work week but less than 100 percent effort per day), you must choose "Part-time Employee" from the "Reason" drop down list and enter # hours worked per day/# hours of Full-time work day OR (if certifying Higher Ed Part-time Instructor or Professor) the percent effort in the comment field in order for the member to receive the correct service credit for eligibility purposes.

EXAMPLE: *An employee is hired in January and is scheduled to work 6 out of 7 hours per day, 5 days per week (a full work week at a K-12*

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agency). She actually earned $14,000.00. If she would have worked full-time for the entire year, her full-time earnings would have been $32,558.00. This employee's percent effort is 86% (6 divided by 7).

How do you certify that online?

- Enter the full-time earnings as if this employee worked full-time for the full year - $32,558.00.
- Choose "Part-time Employee" from the "Reason" drop down list.
- In the comment section, enter # hours worked per day/# hours of Full-time work day. In the above example you would enter "6/7 hrs." NOTE: If certifying Higher Ed Part-time Instructor or Professor, then provide the percent effort (would be 86% effort in this example).
- The Service Credit for Benefit Computation and Service Credit for Eligibility Purposes will both be calculated by the system and/or by a TRSL analyst. In the above example they will both initially post as 0.43 ($14,000.00 divided by $32,558.00). A TRSL analyst will then calculate and update the Service Credit for Eligibility Purposes, which in this case would be 0.50. Service Credit for Eligibility Purposes is calculated by dividing the service credit by the percent effort (0.43 divided by 0.86 = 0.50).

NOTE: Do not select "Part-time Employee" just because the member did not work the entire year or was a substitute teacher. The "Part-time Employee" reason should be reserved for members that were scheduled to work a full work week but less than 100 percent effort per day.

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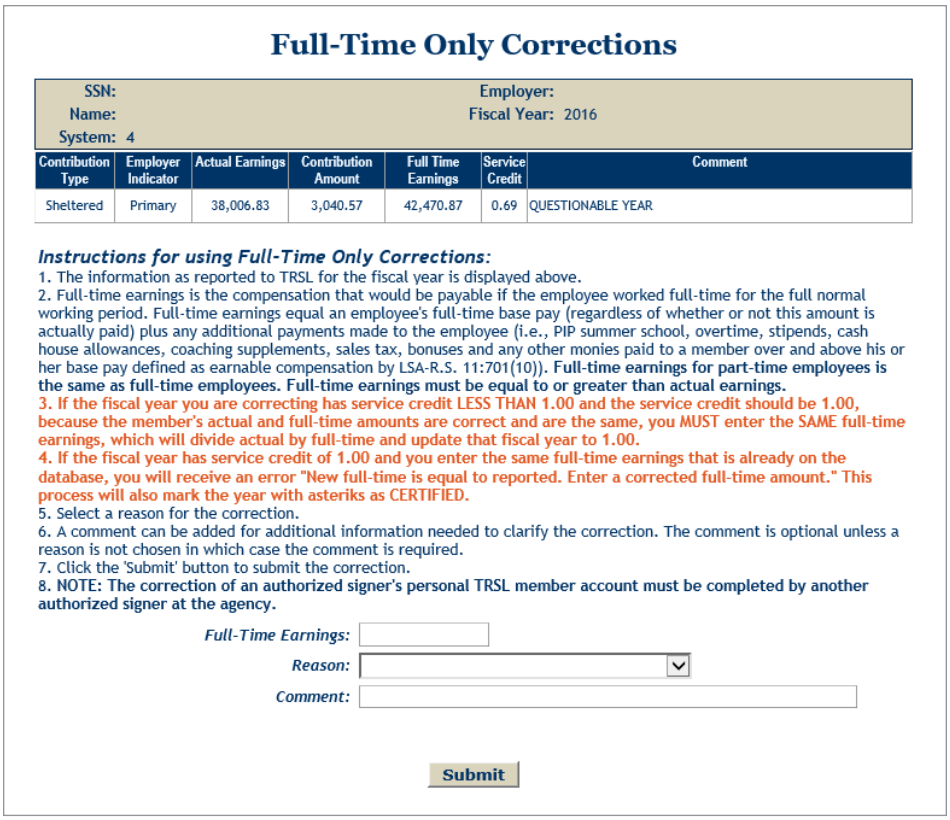


Full-Time Only Corrections

SSN:
Name:
System: 4
Employer:
Fiscal Year: 2016

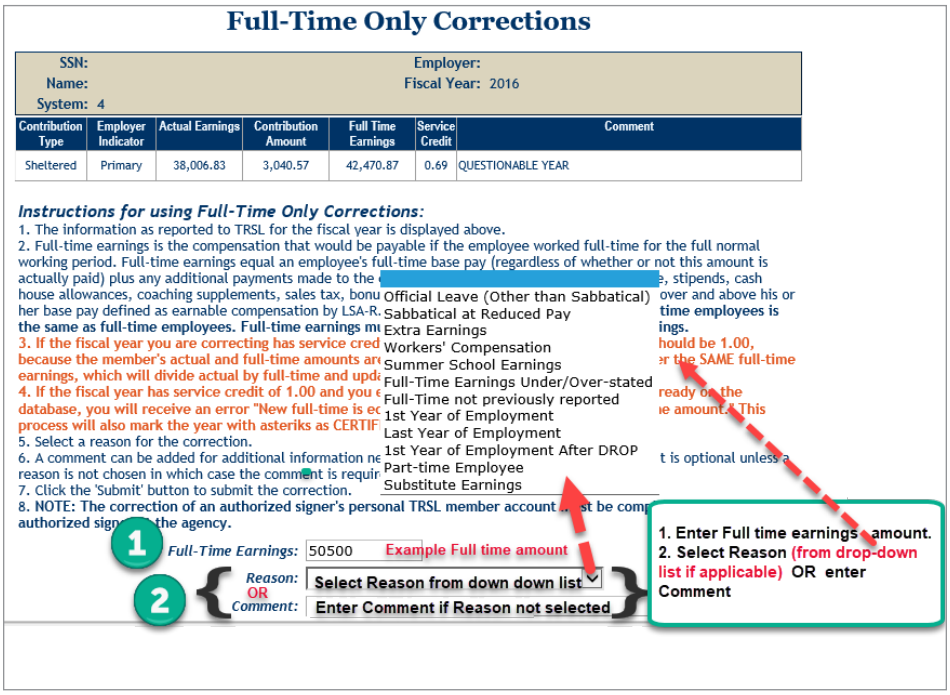
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	38,006.83	3,040.57	42,470.87	0.69	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

1. The information as reported to TRSL for the fiscal year is displayed above.
2. Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., PIP summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above his or her base pay defined as earnable compensation by LSA-R.S. 11:701(10)). **Full-time earnings for part-time employees is the same as full-time employees. Full-time earnings must be equal to or greater than actual earnings.**
3. **If the fiscal year you are correcting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member's actual and full-time amounts are correct and are the same, you MUST enter the SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.**
4. **If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time amount." This process will also mark the year with asteriks as CERTIFIED.**
5. Select a reason for the correction.
6. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.
7. Click the 'Submit' button to submit the correction.
8. **NOTE: The correction of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.**

Full-Time Earnings:
Reason:
Comment:

Submit



Full-Time Only Corrections

SSN:
Name:
System: 4
Employer:
Fiscal Year: 2016

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	38,006.83	3,040.57	42,470.87	0.69	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

1. The information as reported to TRSL for the fiscal year is displayed above.
2. Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the
Official Leave (Other than Sabbatical)
Sabbatical at Reduced Pay
Extra Earnings
Workers' Compensation
Summer School Earnings
Full-Time Earnings Under/Over-stated
Full-Time not previously reported
1st Year of Employment
Last Year of Employment
1st Year of Employment After DROP
Part-time Employee
Substitute Earnings
house allowances, coaching supplements, sales tax, bonu
her base pay defined as earnable compensation by LSA-R.
the same as full-time employees. Full-time earnings mu
3. **If the fiscal year you are correcting has service cred**
because the member's actual and full-time amounts ar
earnings, which will divide actual by full-time and upd
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database, you will receive an error "New full-time is eq
process will also mark the year with asteriks as CERTIF
5. Select a reason for the correction.
6. A comment can be added for additional information ne
reason is not chosen in which case the comment is requir
7. Click the 'Submit' button to submit the correction.
8. **NOTE: The correction of an authorized signer's personal TRSL member account must be comp**
authorized signer at the agency.

1 *Full-Time Earnings:* 50500 Example Full time amount

2 *Reason:* Select Reason from down down list
OR
Comment: Enter Comment if Reason not selected

1. Enter Full time earnings amount.
2. Select Reason (from drop-down list if applicable) OR enter Comment

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Full-Time Only Corrections

SSN:
Name:
System: 4
Employer:
Fiscal Year: 2016

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	38,006.83	3,040.57	42,470.87	0.69	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

1. The information as reported to TRSL for the fiscal year is displayed above.
2. Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., PIP summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above his or her base pay defined as earnable compensation by LSA-R.S. 11:701(10)). **Full-time earnings for part-time employees is the same as full-time employees. Full-time earnings must be equal to or greater than actual earnings.**
3. If the fiscal year you are correcting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member's actual and full-time amounts are correct and are the same, you MUST enter the SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
4. If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time amount." This process will also mark the year with asteriks as CERTIFIED.
5. Select a reason for the correction.
6. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.
7. Click the 'Submit' button to submit the correction.
8. **NOTE: The correction of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.**

Full-Time Earnings: 50500
Reason:
Comment: correct hire date is 10/1/2015

Enter Reason or Comment

Submit

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Actuarial cost for full-time only corrections

Any corrections for fiscal years greater than three years old that result in an increase in service credit could result in an actuarial cost to the employer in accordance with LSA-R.S. 11:888 and LSA-R.S. 11:158.

EXAMPLE: Agency Y submits two Full-Time Only Corrections (FTC) during FY 2027 to correct the FY 2016 and FY 2024 full-time earnings for employee Mr. Smith. Each correction will increase Mr. Smith's service credit.

The three-year timeline for certifying/correcting questionable years is calculated as follows:	
Current Fiscal Year:	FY 2027
Fiscal Year 1:	FY 2026
Fiscal Year 2:	FY 2025
Fiscal Year 3:	FY 2024
Older than three years:	FY 2023 & all fiscal years prior

In the above example, Agency Y has submitted FTCs for FY 2016 and 2024, which both increase the service credit for Mr. Smith. The FTCs were submitted during FY 2027. The FY 2016 is more than three years old, so the agency will incur an actuarial charge for this service credit correction. The other FTC for FY 2024 is within the three-year grace period. The agency will not be charged for the FY 2024 service credit correction.

The actuarial cost for a small subset of these Full-time Only Corrections can be calculated as the corrections are received during the fiscal year. Your account will be charged for these corrections via journal entries as they are calculated.

The actuarial cost for the remainder of these Full-time Only Corrections will be calculated after the close of the fiscal year. This allows TRSL to consider multiple corrections submitted throughout the fiscal year for individual members and base any actuarial cost on the net change in service credit. You will be charged for these corrections via journal entry and will receive a cover letter, a copy of the journal entry, and a list showing the increase in service credit for each member.

NOTE: Questionable Year Certifications and Full-Time Only Corrections should not be used if the actual earnings are not correct. Refer to Index 4.0 for instructions on Prior Year Corrections if actual earnings are not correct.

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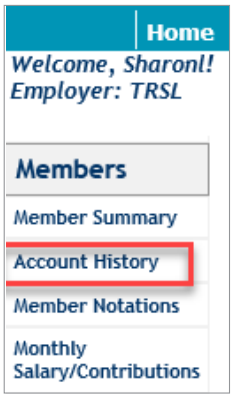
How to read account history screen for service credit corrections/certifications

The account history screen in EMIS will display a member's reported salary, contributions, and service credit (estimated or certified) in fiscal year order for all years of TRSL membership except for the current fiscal year. Current fiscal year data is added to the member's account history screen after the end of fiscal year close-out process.

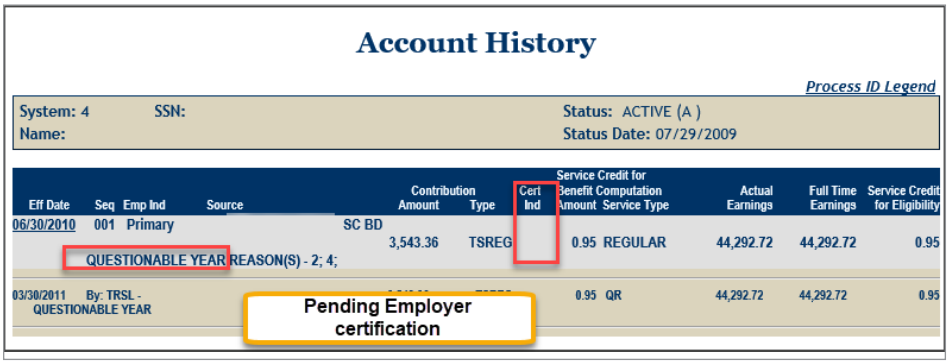


Employers can review an employee's account history screen for any outstanding questionable years to be certified, previous service credit certifications/ corrections submitted and processed (correction history data), and fiscal year data already certified.

Questionable Years to be certified

If sequence lines on the member's account history screen appear *without* a Certify Year indicator (** double asterisks) next to the service credit amount, it indicates that the record has not been certified and will usually have a "Questionable Year" comment. The posted service credit amount will be an *estimated* service credit for that fiscal year record, and will be subject to change pending the employer's certification.

NOTE: Records on the account history screen that are not yet certified will also appear on your agency's Questionable Year report.



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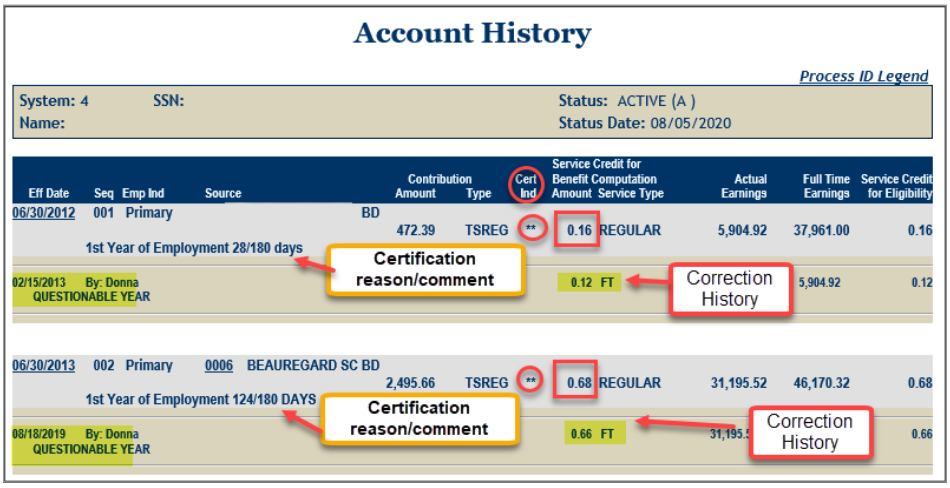
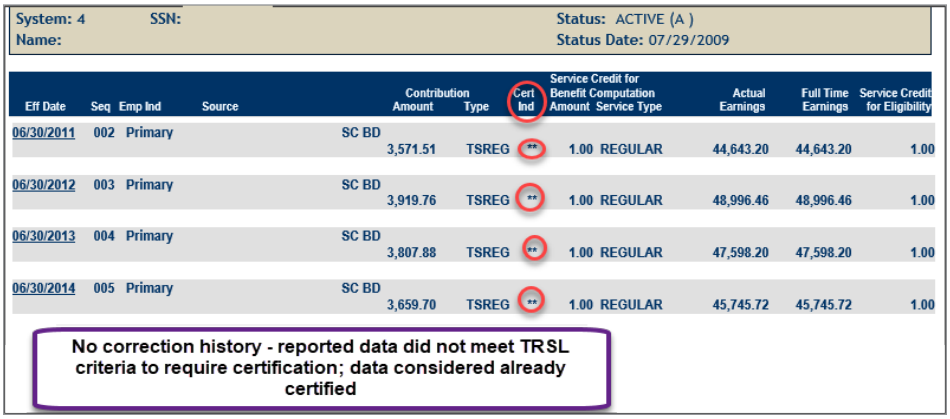
Service Credit Certification/Correction history updates

If double asterisks (**) appear next to the Service Credit for Benefit Computation amount on the employee's account history, it indicates that the service credit for the specified fiscal year is certified.

If the employer previously submitted online updates (such as Full-time Only Correction, Questionable Year Certification, or Prior Year Salary Correction), a correction history will display under the certified sequence line to denote all online updates previously submitted [correction history will be in the tan area; the gray area represents the current data].



Reported Fiscal Year data certified correct

If the fiscal year sequence line is marked with the Certify Year indicator (**), but there is no correction history under the sequence line on the employee's account history screen, the record did not meet TRSL's criteria to question the reported earnings/contributions or service credit data. The specified fiscal year data is considered certified without any further employer verification requirement.