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RELATED FORMS

Application for Refund (Form 7)

Retiree Refund Application (Form 7A)

Direct Deposit for Refund of Contributions (Form 7D)

This index provides employer information and instructions when a TRSL member requests a refund of his/her employee contributions. All refund forms and procedures have been created to conform to statutes that govern TRSL refunds:

- Non-retiree refunds - LSA-R.S. 11:781
- Retiree refunds – LSA R.S. 11:710(C)(1)

When members withdraw their accumulated employee contributions, they forfeit all service credit and the right to a future benefit.
- **TRSL does not allow for partial withdrawals.**
- **A refund cannot be borrowed or pledged against debt.**

Refund basics

What is a refund?

A refund is the withdrawal of a member's total accumulated employee contributions after termination of all TRSL-covered employment. For both non-retirees and retirees, a refund only includes the contributions the member paid into TRSL. Refunds do not include any employer contributions or interest.

Members and retirees seeking a refund must submit a complete and appropriate refund application that includes the employer's certification of the effective termination date.

- *Application for Refund* (Form 7) for non-retirees
- *Retiree Refund Application* (Form 7A) for retirees

When are refunds issued?

Validated and accepted TRSL refund applications are *usually* processed within five to seven business days of receipt of all required information and are set up for the next eligible refund disbursement period. Refunds are issued twice a month on the 5th and 20th, provided the refund application and any other required documentation are received at least one week prior to the 5th or 20th disbursement date.

However, non-retired members who have five years or more of eligibility service credit should allow for additional processing time. (See "Vested Members (Form 7E Requirement)" in this index for more information.)

Additionally, non-resident aliens who submit IRS Form W-8BEN to claim tax treaty benefits should allow for additional processing time so that TRSL's Legal Department can review documentation and determine the correct taxes (if any) to withhold from that member's refund.

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Retiree Refund Application (Form 7A)

Direct Deposit for Refund of Contributions (Form 7D)

Non-retiree refunds

Members who are not retired or participating in DROP can refund their accumulated TRSL member contributions (without interest) once they have terminated all TRSL-covered employment. Members should refer to our publications, *Taking a Refund of Your Contributions* and *Special Tax Notice Regarding TRSL Payments*, before completing an *Application for Refund* (Form 7). Members who wish to have their refunds sent to them through direct deposit must also complete the *Direct Deposit for Refund of Contributions* (Form 7D).

90-day waiting period

TRSL cannot accept a non-retiree's *Application for Refund* (Form 7) until at least 90 days after their termination date. As per LSA-R.S. 11:781, both the employer's certification of termination date and the TRSL refund payment cannot be issued any earlier than 90 days after the member's effective termination date. All non-retiree refunds must adhere to this 90-day wait period.

Vested members (Form 7E requirement)

TRSL members who have at least five (5) years of service credit for eligibility are vested. Vested members who are not eligible for retirement when they terminate employment can opt to leave their contributions with TRSL and begin receiving a monthly retirement benefit beginning at age 60 or 62 (depending on the member's date of TRSL enrollment).

Vested members seeking a refund will be required to complete both the *Application for Refund* (Form 7) and a *Request for Refund Rather than Retirement Benefit* (Form 7E). The *Request for Refund Rather than Retirement Benefit* (Form 7E) is a TRSL-generated document which includes the vested member's personalized benefit estimate and total employee contributions balance, as reported by the employer(s).

- Members must complete Form 7E and indicate if they wish to receive the refund of contributions in lieu of leaving their contributions in TRSL to begin receiving retirement benefits at age 60 or 62.
- The Form 7E must be notarized, and the signed original returned to TRSL before a refund can be issued.

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Application for Refund (Form 7)

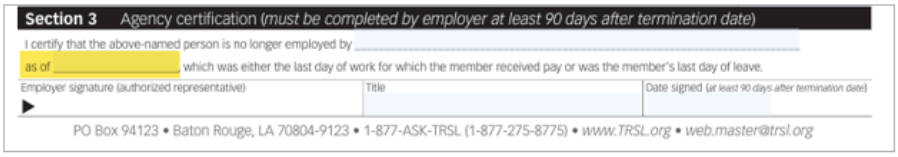
Retiree Refund Application (Form 7A)

Direct Deposit for Refund of Contributions (Form 7D)

Form 7E is not available on TRSL's website. A member can request this document (by email or phone call) prior to the end of the 90-day waiting period. Otherwise, it will be mailed to vested members upon receipt of an *Application for Refund* (Form 7).

Employer procedures for non-retiree refunds

1. Member completes Sections 1 and 2 on the *Application for Refund* (Form 7) and forwards the application to the employer.
2. An authorized signer for the employer must complete Section 3 of Form 7 and submit to TRSL **no earlier than 90 days after the termination date**.
   - The termination date should reflect the last day of work for which the member received pay or the last day the member was on official leave (including any leave without pay).
   - The "Date signed" block must reflect a date that is at least 90 days after the termination date indicated on the form.
   - Form 7 refund applications that are signed and/or received before the end of the 90 day waiting period will be returned to the employer for re-certification.


Section 3 Agency certification (*must be completed by employer at least 90 days after termination date*)

I certify that the above-named person is no longer employed by _____

as of _____ which was either the last day of work for which the member received pay or was the member's last day of leave.

Employer signature (authorized representative) | Title | Date signed (*at least 90 days after termination date*)

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

Once TRSL has validated, accepted, and processed the non-retiree refund application, the member's status will be updated in EMIS to reflect REFUNDED and the date the refund will be issued. All service credit will be removed.

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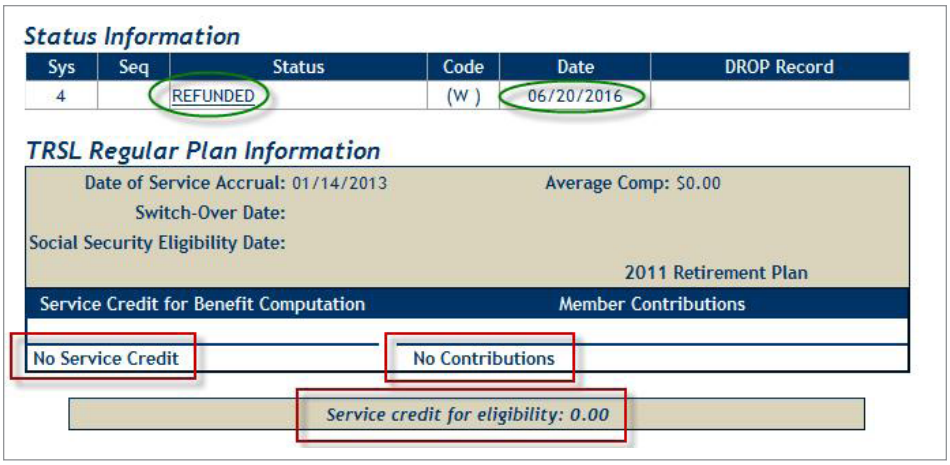
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RELATED FORMS

Application for Refund (Form 7)

Retiree Refund Application (Form 7A)

Direct Deposit for Refund of Contributions (Form 7D)



Status Information

Sys	Seq	Status	Code	Date	DROP Record
4		REFUNDED	(W)	06/20/2016	

TRSL Regular Plan Information

Date of Service Accrual: 01/14/2013 Average Comp: $0.00
Switch-Over Date:
Social Security Eligibility Date:

2011 Retirement Plan

Service Credit for Benefit Computation	Member Contributions
No Service Credit	No Contributions

Service credit for eligibility: 0.00

NOTES:

1. If employee contributions were withheld and reported to TRSL due to an administrative error, employers must contact TRSL as soon as the error is discovered. Do NOT refund any member contributions back to the employee.
   - An administrative error occurs when a reporting agency discovers an employee has been erroneously enrolled and contributing to an incorrect retirement system.
   - See Index 8 for information and procedures on administrative errors.
2. If a member worked for more than one TRSL-covered employer within the last 90 days, the member must submit a refund application to each employer.
3. Members who become employed in TRSL-covered positions with any TRSL reporting agency during the 90-day waiting period are not eligible for a refund due to active employment.
   - Employers should not delay the enrollment process for members who recently completed a refund application.
   - If the agency is unable to process the enrollment online, contact your assigned Accountant Liaison for assistance.

Retiree refunds

Retirees who return to work and pay unsheltered contributions during re-employment, excluding those who earn a supplemental benefit under RTW Option 2 (2020 RTW Law), may request a refund of the employee contributions (without interest) after terminating employment.

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RELATED FORMS

Application for Refund (Form 7)

Retiree Refund Application (Form 7A)

Direct Deposit for Refund of Contributions (Form 7D)

Retiree refunds are governed by statutes LSA-R.S. 11:710(C) (1) and 11:710.1. Retirees seeking a refund of their return-to-work contributions must complete the *Retiree Refund Application* (Form 7A). Retirees who wish to have their eligible refunds sent to them through direct deposit must also complete the *Direct Deposit for Refund of Contributions* (Form 7D).

Unlike non-retiree refunds, there is no mandatory waiting period. However, all refund-eligible return-to-work contributions earned through the last day of employment must be reported to TRSL and posted to the retiree's account before TRSL can issue the refund.

Retirees who wish to refund their eligible return-to-work contributions cannot be actively employed under ANY return-to-work (RTW) provisions. All employment and re-employment must be terminated before a refund of eligible employee return-to-work contributions will be processed

Employer procedures for retiree refunds

1. Retiree with refundable return-to-work employee contributions completes Sections 1 and 2 on the *Retiree Refund Application* (Form 7A) after terminating all TRSL-covered employment and forwards the application to the employer.

2. An authorized signer for the employer must complete Section 3 of Form 7A and submit the completed application to TRSL immediately.

   a. There is no waiting period for retiree refunds. Once the eligible retiree terminates employment, you can submit the completed application to TRSL. The refund application will be processed once all refundable employee contributions have been reported for the return-to-work retiree.

   b. The termination date on the Form 7A should reflect the retiree's last day of work for his TRSL-covered-refund-eligible return-to-work position.

   c. The employer must also indicate the month in which the last contributions will be reported on the agency's *Monthly Contributions Report* for the retiree.

      - Review your agency's payroll records to determine the date of the rehired retiree's last paycheck.
      - Enter month/year of the retiree's last paycheck on the Form 7A where indicated if the termination date is not in June.

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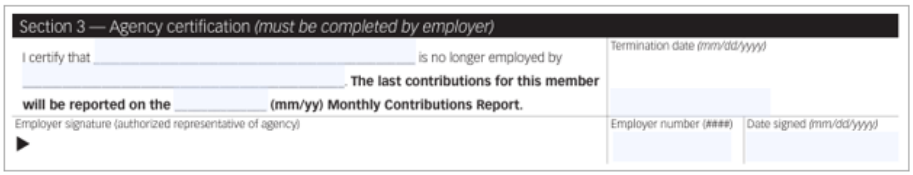
Application for Refund (Form 7)

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- If termination date is June, enter 06/YYYY as the month/year for last contributions to be reported.

All earnings must be reported to TRSL in the fiscal year earned; since June represents the last month of a TRSL fiscal year, your agency will not be able to post salary and contributions after June if the retiree terminates in June.


Section 3 — Agency certification *(must be completed by employer)*

I certify that _____ is no longer employed by _____. **The last contributions for this member will be reported on the _____ (mm/yy) Monthly Contributions Report.**

Termination date *(mm/dd/yyyy)*

Employer signature (authorized representative of agency)

Employer number (####)

Date signed *(mm/dd/yyyy)*

Confirming return-to-work contributions

To determine if a retiree has any return-to-work contributions that were reported to TRSL by your agency or a staffing agency, employers can view the return-to-work contributions balance through EMIS, the employer access database.

- Log into EMIS.
- Select Member Summary under Members menu.
- See the "Member Contributions" section for any contributions balance.
- Retirees are eligible to refund any retiree return-to-work contributions specifically designated as "RTS Refundable" upon termination of all TRSL-covered return-to-work employment.
- Any return-to-work contribution totals listed as "RTW Supplemental" are not refundable to the retiree. Instead, the retiree will accrue service credit for a supplemental benefit. Refer to Index 15.2 – RTW Option 2 (Supplemental Benefits section) for more information.

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Status Information

Sys	Seq	Status	Code	Date	DROP Record
4	0	DROP RET	(RR)	05/30/2015	DROP Summary
4		TRM337 EL	(SI)	12/03/2020	
4		RTW337 ACT	(SL)	06/02/2021	

TRSL Regular Plan Information

Date of Service Accrual: 08/24/1981 — Before DROP Average Comp: $4,439.34
Switch-Over Date: — After DROP Average Comp: $4,439.34
Social Security Eligibility Date: 08/15/2002
Original Retirement Plan

Service Credit for Benefit Computation		Member Contributions		
Regular Service	30.10	RTS Refundable	Refundable	1,997.55
RTW Supplemental	0.55	RTW Supplemental	Not refundable	3,006.95
		Regular Salary Report as of 08/2021	See "EXP" Codes	820.49
Total as of 05/30/2015	30.65	Total Contributions		5,824.99

If the retiree has contributions in the current fiscal year, the Member Summary screen will display contribution amounts labeled as "Regular Salary Report as of mm/yyyy." Refer to the EXP (expecting) codes on the retiree's Monthly Salary/Contributions screen to determine if any of the current fiscal year return-to-work contributions are refundable to the retiree upon termination of all TRSL-covered return-to-work employment.

- Codes 5 and/or 6 employee contributions will be refundable.
- Contributions with EXP codes 2 and/or 7 are not refundable; these contributions will be used to calculate a supplemental benefit for the retiree per RTW Option 2 provisions (2020 RTW Law).

Month	Actual Earnings	Fulltime Earnings	Contributions	Exp	Rec
Jul				0	0
Aug	5,206.42	5,206.42	416.51	5	1
Sep	12,571.58	12,571.58	1,005.73	6	1
Oct	1,481.50	1,481.50	118.52	2	1
Nov	5,086.42	5,086.42	406.91	7	1
Dec	5,086.42	5,086.42	406.91	7	1
Jan	5,086.42	5,086.42	406.91	7	1
Feb	5,086.42	5,086.42	406.91	7	1
Mar	5,086.42	5,086.42	406.91	7	1
Apr	5,086.42	5,086.42	406.91	7	1
				7	0
				7	0
			3,982.22		

RTW Contribution EXP Codes 5 and/or 6 are Refundable; EXP Codes 2 and/or 7 are NOT refundable

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RELATED FORMS

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Frequently asked questions

1. **What termination date do I use on the refund application if the member was on leave without pay (LWOP) prior to termination?**

   The actual termination date must be used. An employee is still employed while on any type of official leave, including periods of leave without pay.

2. **Is there a waiting period for a member to receive their refund?**

   For non-retiree refunds, you cannot certify the refund application until 90 days after the date of resignation or termination. Once the 90 days pass and you certify the application, you then send it on to TRSL. [LSA – R.S. 11:781(A)(3)(c)]

   For re-employed retirees, there is no required 90-day waiting period. However, the refund will only be made after re-employment ends and all employer contributions reports have been received by TRSL. You will certify this on the refund application.

3. **How should I submit completed refund forms to TRSL?**

   Forms can be submitted via fax, mail, or email. Submission information is included at the top of each form. Forms submitted via email should be sent to web.master@trsl.org. Please do not email forms directly to the Refunds Department.

   Members can also upload the forms directly to TRSL through myTRSL.

4. **When are refunds issued?**

   Refunds are issued twice a month, on the 5th and the 20th.

5. **What happens to the member's service credit when they refund their contributions?**

   When a member refunds their contributions, their TRSL membership is terminated. All service credit is cancelled. Should the member become re-employed in another TRSL-eligible position, they can apply to restore their service credit.

   Retirees do not earn service credit on their member contributions when re-employed.