



# EMPLOYER BULLETIN

## *Employer Guide Revisions*

August 2014

Included with this bulletin is a hyperlink to the 2014 *Employer Guide*. To reference the most current version of the guide, please delete your browser history, refresh your browser, and then click the following link to the [2014 Employer Guide](#).

The online guide is fully searchable using key words. Answers can be found online quickly.

The *Employer Guide* may be printed and inserted into your *Employer Guide* binder. Please recycle your previous printed copy to avoid referring to outdated information.

### **Changes**

#### ***Contribution Rate Changes***

See Chapter 4 of the *Employer Guide*.

Effective July 1, 2014 the following rate changes took effect:

- Employer TRS contributions on salaries paid from federal funds decreased from 35.41 percent to 33.00 percent.
- Member THIS Fund contributions increased from 0.97 percent to 1.02 percent.
- Employer THIS Fund contributions increased from 0.72 percent to 0.76 percent.

#### ***Qualified Plan Salary Limitations Updated***

See Chapter 3 of the *Employer Guide*.

The limit for Tier I members who first established TRS membership after June 30, 1996 increased to \$260,000 for 2014-15.

#### ***Online Submission of Supplementary Reports and Sick Leave Certifications***

See Chapter 5 of the *Employer Guide*.

The submission of Supplementary Reports and Sick Leave Certifications is entirely online. Employers access the Supplementary Report and Sick Leave Certification system from TRS's home page at <http://trs.illinois.gov>, hovering over "Employers," then selecting "Employer Login." Sign in and use the "Supp Rpts/Sick Leave Certs" menu item to complete and submit Supplementary Reports and Sick Leave Certifications (if applicable) for members who have initiated a benefit (retirement, temporary disability, or death) or refund prior to TRS completing the review of the Annual Report of Earnings.



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## Retirement Security for Illinois Educators

In addition to Chapter 5 of the *Employer Guide*, for additional information on the Web-based Supplementary Report and Sick Leave Certification System, please refer to the Supplementary Report Tutorial. To access the tutorial from TRS's home page at <http://trs.illinois.gov>, hover over "Employers," then select "Supplementary Reports/Sick Leave Certifications."

### ***Employer Contributions for Granted Sick Leave Days***

See Chapter 8 of the *Employer Guide*.

To calculate the employer contribution for excess sick leave, the member's highest salary rate reported by the granting employer during the sick leave review period is multiplied by the total normal cost rate in the member's last year of service. The total normal cost rate for 2014-15 is 17.42 percent.

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## Questions

If you have any questions about the updated *Employer Guide*, please contact the Employer Services Department at (888) 877-0890 or by email at [employers@trs.illinois.gov](mailto:employers@trs.illinois.gov).

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## Distributions

Please forward a copy of this bulletin to the:

- district superintendent or director
- payroll department, and
- human resources department