

EMPLOYER BULLETIN

2015 EMPLOYER GUIDE CHANGES

September 2015

The *Employer Guide* has been updated with necessary changes for the 2015-16 school year. It is now online for your reference. It's 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 Please recycle your previous printed copy to avoid referring to outdated information. 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 [2015 Employer Guide](#).

Contribution Rate Changes

See Chapter 4 of the *Employer Guide*. Effective July 1, 2015 the following rate changes took effect:

- Employer TRS contributions on salaries paid from federal funds increased from 33.00 percent to 36.06 percent.
- Member THIS Fund contributions increased from 1.02 percent to 1.07 percent.
- Employer THIS Fund contributions increased from 0.76 percent to 0.80 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 \$265,000 for 2015-16.

Updated instructions for Reporting Supplementary Report “Last Paid Day”

See Chapter 5 of the *Employer Guide*. When completing Supplementary Reports, the “Last Paid Day (inclusive of paid sick days)” box should represent the last date on the school calendar for which a member is being paid. Many district calendars include paid emergency days. Any unused emergency days are considered paid days at the end of the school year. For districts that pay for unused emergency days, please be sure to report the last date for which members are receiving salary per the school calendar. Members do not need to be physically present on those dates for the days to be considered paid days.

Submitting Revised Terminated Sick Leave Reports

Instructions for submitting a revised Terminated Sick Leave Report are included in Chapter 6 of the *Employer Guide*. A revision to the Terminated Sick Leave Report is required if:

- the district has employed a member more than once and sick leave days earned from the previous employment were reinstated to the member.
- a member was laid off due to a reduction in force and sick leave days were included on the Terminated Sick Leave Report and then the member was rehired after the Annual Report was submitted.



- a member resigns after the Annual Report has been submitted to TRS.
- a terminated member was omitted from the Terminated Sick Leave Report.

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 2015-16 is 19.19 percent.

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.

Distributions

Please forward a copy of this bulletin to the:

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