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EMPLOYER BULLETIN

Supplementary Report Reminders

May 2017

It's retirement season time! A Supplementary Report is required if an application for benefits (retirement, temporary disability or death) or refund is initiated prior to TRS completing its review of the Annual Report of Earnings. Without the completed Supplementary Report, a teacher is not officially retired and cannot begin receiving retirement benefits.

Following are some important reporting guidelines for completing Supplementary Reports.

- The "Last Paid Day (inclusive of paid sick days)" should represent the last day for which the member is being compensated. In most cases, this will be the member's final work day.

Exceptions include:

1. If the member used sick, personal or vacation days after the last day actually worked, the last paid day is the date the member used his/her final sick, personal or vacation day.
2. If the district pays teachers for emergency days in addition to his/her actual work days and the district did not use all of the emergency days during the school term, the last paid day is the date of the last unused emergency day.

For teachers who worked all year and resigned/retired at the end of the school term, the same date should be entered as the "Last Day of the School Term or Employment Agreement, If Longer," "Last Paid Day (inclusive of paid sick days)," and "Effective Date of Resignation."

"Last Paid Day" should not be confused with "Date of Last Payment for Regular Earnings" which appears on the second entry screen. The "Date of Last Payment for Regular Earnings" is only required if the member has a reportable lump-sum payment. This date is the day the member received or will receive his/her final paycheck for regular earnings.

- The extra-duty annual salary rate must equal extra-duty creditable earnings. The extra-duty rate and earnings are equal to the amount the member was paid for contractual and incidental extra duties.
- If the district paid any portion of the 9 percent TRS contributions for the member, the appropriate factor must be included in the annual salary rate and creditable earnings.
- Extra duties that do not require student supervision or that are not related to the academic program are not reportable to TRS for any TRS members.
- For substitute and part-time noncontractual teachers, only extra duties that require teacher licensure are reportable.
- If a teacher only works summer school, he/she should be reported as an employment type of H, "part-time noncontractual," with annual salary rate equal to creditable earnings.
- Report each day that a member performs work requiring teacher licensure, Monday through Friday, regardless of the length of the day. Do not convert partial days to whole day equivalents.
- If the payroll software tracks the number of days a substitute teacher works, ensure that if a teacher substitutes on the same day for different teachers in the morning and afternoon the day is only counted once.
- When a member performs summer work for which teacher licensure is required (*i.e.* summer school), the additional days must be included in the reported contract days and days paid.
- Earnings must be reported to TRS on an accrual basis. Accrual reporting requires earnings to be reported in the period in which services are performed, which may not coincide with the period in which the earnings are paid. Creditable earnings for services performed from July 1 through June 30 should be reported annually. When a summer assignment begins in June and continues into July, the related earnings must be reported in the fiscal year in which the service was performed, regardless of when payment was actually issued to the member. June earnings are reportable in the current fiscal year and July earnings are reportable in the next fiscal year.
- Granted sick leave days that do not meet the 3-step formula available for use requirement are not reportable.

Additional Guidance

Refer to Chapters 2, 3, 5 and 6 of the TRS *Employer Guide* for additional guidance and examples. If you have any questions, please contact us at employers@trsil.org.

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

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