

EMPLOYER BULLETIN

2017 EMPLOYER GUIDE CHANGES

September 2017

The *Employer Guide* has been updated with necessary changes for the 2017-18 school year. The online version is fully searchable using key words and answers can be found quickly. To reference the most current version of the guide, please delete your browser history, refresh your browser, and then [select this link to read the 2017 Employer Guide](#).

Major Changes to Contribution Rates and Flexible Benefit Plan Reporting

Contribution Rate Changes

Chapter 4

The following contribution rates are in effect for the 2017-18 school year:

- Member TRS retirement contribution: 9.0%
- Employer TRS retirement contributions: 0.58%
- Employer TRS on federally-funded salaries: 10.10%
- Member THIS Fund Contribution: 1.18%
- Employer THIS Fund Contribution: 0.88%

Flexible Benefit Plan Reporting

Chapter 5, Examples 37 and 38

The reporting requirement for reporting the annual salary rates for partial year teachers with flexible benefit plans has changed. The annual salary rate represents what would have been earned if a teacher worked his or her normal schedule, with no docks, for the entire school term or employment agreement, if longer. The annual salary rate should include the base annual contract rate, the earnings for any reportable flexible benefit plan, earnings for reportable extra duties, board-paid retirement contributions paid in addition to salary and reportable severance payments. The amount of any reportable flexible benefit plans actually earned, not the contractual value of the flexible benefit plans, will be included in the annual salary rate.

Other Employer Guide Changes

Chapter 3

- Qualified plan salary limitations were updated. The limit for Tier I members who first established TRS membership after June 30, 1996 is \$270,000 in 2017-18.
- Tier II salary limitations were updated. The Tier II salary limitations are applicable to all members who first contributed to TRS or a reciprocal system after December 31, 2010. The Tier II limit was \$112,408.32 for 2016-17. TRS will notify districts what the 2017-18 limitations are in the fall of 2017.
- New Teacher Orientation was added to the list of extra duties requiring licensure.

Chapter 5

- Examples were added to assist with reviewing nonfatal errors on Supplementary Reports and Annual Reports. The examples provide guidance on information the employer should provide to address nonfatal edits.

Chapter 10

- Post-retirement limits were added for Tier II members.

Chapters 3, 4, 5, 6, 7, 8, 10, 11

- Examples and forms were updated.

Update Employer Contact Information

To ensure your district receives all communications from TRS, please keep your contact information up to date.

Accounting, Reporting, and Other contacts: Notify TRS any time changes are made to a contact name or district mailing address. Call TRS Employer Services at (888) 866-3675 or email the updated information to employers@trsil.org. Changes or updates to email addresses or phone numbers can be made by the employer using the “Demographics” menu item in the Employer Access Area of the website.

Employer Access Accounts: The school district security administrator should keep user information updated. The menu item under “User Accounts” in the Employer Access Area of the website allows the security administrator to add and delete users, update phone numbers and email address and update access rights. Contact TRS if the security administrator is no longer at the district and a new security administrator needs to be set up. **Do not share accounts and passwords.**

Questions

If you have any questions about the updated *Employer Guide*, contact the Employer Services Department at (888) 678-3675 or by email at employers@trsil.org.