

# EMPLOYER BULLETIN

## FULL-TIME EQUIVALENCY PERCENTAGE REQUIRED IN 2017-18 ANNUAL REPORT

April 2018

### Essential Annual Report Addition Due to New Law

Effective July 1, 2017, Public Act 100-0023 requires employers to pay a contribution on any portion of a member's salary, determined on a full-time equivalent basis, that is greater than the governor's statutory salary. Refer to [Employer Bulletin FY18-05](#).

Employers will be required to provide the full-time equivalency (FTE) percentage for all full-time (F) and part-time contractual (P) members effective with the 2017-18 Annual Report of Earnings because the employer cost is determined on a full-time equivalent basis.

A teacher is reported as F (full-time) if he/she is working five days per week and four or more clock hours per day. A teacher is reported as P (part-time contractual) if he/she is working less than five days per week or less than four hours per day. Refer to [Chapter 5 of the Employer Guide](#) for additional information on employment types.

The member's schedule worked will be entered as a percentage. If the member's work schedule changes throughout the year, enter the schedule worked the majority of the year. The number must be a whole number between 10 and 100, rounded to the nearest whole number.

#### Examples:

- Teacher A works five days per week, half of the day (four hours per day). Enter 50 as the FTE percentage. Report employment type as full-time (F).
- Teacher B works a 2/3 schedule every day (five hours per day). Enter 67 as the FTE percentage. Report employment type as full-time (F).
- Teacher C works one full day per week. Enter 20 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher D works is a 1/3 teacher with alternating days worked per week. Enter 33 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher E works a 50 percent block schedule working two days per week one week and three days per week the next week. Enter 50 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher F starts the year as a half-time teacher. After two months, his schedule increases and he becomes a 100 percent teacher. Enter 100 as the FTE percentage. Report employment type as full-time (F).

(more)



- Teacher G is a half-time teacher (3.5 hours per day) and a half-time aide. Enter 50 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher H worked two hours per day and was paid 26.67 percent of the base salary. Enter 27 as the FTE percentage. Report employment type as part-time contractual (P).

## **File Import Specifications Updated for 2017-18**

The Import File Specifications have been updated online for employers who import payroll information from their payroll system into the web-ARS. Refer to [Import File Specifications](#) under the Employer area using the Annual Report navigation link on the TRS website.

Employers who use the import feature on the web-ARS should forward a copy of this bulletin to their software vendor.

## **Contact TRS**

Any questions about this bulletin? Email us at [employers@trsil.org](mailto:employers@trsil.org) or call (888) 678-3675.

