# EMPLOYER BULLETIN

# **2018 EMPLOYER GUIDE CHANGES**

September 2018

The Employer Guide has been updated with necessary changes for the 2018-19 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 2018 Employer Guide.

# **Major Changes**

## **Contribution Rate Changes**

#### **Chapter 4**

The following contribution rates are in effect for the 2018-19 school year:

- Member TRS retirement contribution: 9.0%
- Employer TRS retirement contributions: 0.58%
- Employer TRS on federally-funded salaries: 9.85%
- Member THIS Fund Contribution: 1.24%
- Employer THIS Fund Contribution: 0.92%

# **Employer Cost for Salaries Over the Governor's Statutory Salary**

#### Chapters 4, 5 and Chapter 8

PA 100-0023 requires school districts to pay for a portion of the cost of a member's pension if that member's salary, determined on a full-time equivalent basis, is greater than the governor's statutory salary, which is currently \$177,412.

# **Post-Retirement Employment**

### **Chapter 11**

Public Act 100-0596 increased the post-retirement employment limits from 100 days or 500 hours to 120 days or 600 hours for the 2018-19 and 2019-20 school years.

#### **Chapter 3**

- Qualified plan salary limitations were updated. The limit for Tier I members who first established TRS membership after June 30, 1996 is \$275,000 in 2018-19.
- Tier II salary limitations for 2018-19 will be updated in the fall of 2018. 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 \$113,644.91 for 2017-18.

### **Chapter 8**

Instructions for completing the Sick Leave Questionnaire were added to Chapter 8.

#### Chapters 3, 4, 5, 6, 7, 8 and 10

Examples were and forms were updated.

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# **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 <a href="mailto:employers@trsil.org">employers@trsil.org</a>.