



EMPLOYER BULLETIN

ADJUSTMENT TO EARNINGS, SERVICE CREDIT OR SICK LEAVE DAYS

December 2019

Improperly Reported Adjustment to Earnings, Service Credit or Sick Leave

The annual benefit statements, called TRS Benefits Reports, are available for members to view by signing into the TRS member website. After a member views their updated report, you may receive calls from employees stating their earnings, service credit or sick leave were not reported properly.

Materiality Limits for Corrections

If you determine a correction should be applied to an employee's previously reported days paid, sick leave days and/or creditable earnings, it will be processed only if it is over TRS's materiality limits.

The materiality limit is three days for days paid and sick leave days and is \$500 for creditable earnings. If the correction is equal to or less than these limits, **do not email TRS** because the corrections will not be processed.

When to Submit Sick Leave Corrections

Corrected sick leave will need to be submitted to TRS if any of the following occur:

- If a member terminated employment after the Annual Report of Earnings was submitted. Provide the first and last days the member worked for the district.
- If a member was omitted from the Annual Report Terminated Sick Leave Report. Provide the first and last days the member worked for the district.
- If a member terminated employment, but was later rehired and previously reported sick leave days were reinstated to the member (the previously reported sick leave days are not reportable until the member terminates employment again).

Email the Correction with Supporting Documentation

If after research you determine an adjustment to earnings, service credit or sick leave days is required for an employee, you should email the correction with any applicable supporting documentation to employers@trsill.org. An auditor from the Employer Services Department will process the correction after reviewing the submitted information. You will be contacted by an auditor if there are any outstanding questions.