

EMPLOYER BULLETIN

REPORTING ACT OF GOD DAYS & EARNINGS

March 2020

This bulletin provides guidance for employer questions that have been received about the reportability of Act of God days and earnings during the time period that Gov. Pritzker has closed all Illinois schools due to the coronavirus pandemic.

Paid Days Reportable as Earnings and Service Credit

The following paid days are reportable:

- Paying full-time and part-time contractual teachers for Act of God days.
- Paying substitute teachers who were in a long-term substituting assignment during this time period for Act of God days.
- Paying permanent substitute teachers who would have been assigned to substitute for a licensed teacher but did not teach because school was not in session due to Act of God days or were not assigned to a class because all teachers were conducting e-learning.
- Paying full-time, part-time contractual or substitute teachers for e-learning days.
- Paying a teacher on a leave of absence for Act of God days. Be aware that if you choose to pay a teacher who is on a TRS approved disability leave of absence, that teacher's disability claim could be affected. Please let us know if you are paying a teacher who is on TRS disability for Act of God days.
- Paying an on-call substitute teacher who was scheduled to work on a day that has been designated as an Act of God day.

Not Reportable for Earnings and Service Credit

The following situations are not reportable:

- Unpaid days either before, during or after the school closures.
- Paying on-call substitute teachers based on an average of the time they had worked prior to schools not being in session.

Contact Us

If you have additional questions about Act of God reporting, please contact the Employer Services Department at employers@trsil.org or call (888) 678-3675.

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