

# Employer Information Seminar



*June 2018*



# **Welcome & Housekeeping**

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- Where can I find?
- Who are these people?
- What can I expect today?
- Where do I find the seminar information?



# TRS Membership

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## *Chapter 2 of the TRS Employer Guide*

### ➤ Requirements

- Must hold valid, registered teaching license.
- Must be in a position that requires licensure.
- Must be employed by TRS-covered employer.

### ➤ Not optional

### ➤ State Board determines licensure requirements

- If unsure, email job descriptions to ISBE at [compliance@isbe.net](mailto:compliance@isbe.net).



# **Noncontributors / Post-retirement**

## *Chapter 2*

- **Noncontributors**
  - Nonlicensed employees.
  - Teachers employed in positions not requiring licensure.
  - TRS or CTPF retirees (annuitants) who have not exceeded post-retirement limitations.
  
- **Post-retirement employment – Chapter 10**
  - Must terminate service.
  - Cannot return in same year last contributed.
  - Limited to 100 days/500 hours per fiscal year.
  - Various legislation to change to 120/600.



# Retirement Tiers

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## *Chapter 2*

### ➤ Tier I and Tier II

- Anyone first working after January 1, 2011 is Tier II.
- Do not treat Tier I and Tier II members differently.
- Tier II members have earnings limit of \$113,644.91 for FY18.

### ➤ Tier III

- Trailer bill needs to pass due to current inconsistencies.
- Timing unknown – stay tuned.
- Moving to monthly or pay period reporting in next 2 years.



# TRS Forms Needed

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## *Chapter 2*

### ➤ Forms for new/current members

- Member Information and Beneficiary Designation (MIBD)
  - Use current form (revised 8/17).
  - Do not use district created form.
  - Must have member signature – no stamped signatures.
- SSA-1945
- Name and address change forms on TRS website.
- Mail, fax or use secure upload in Employer Access.



# Creditable Earnings

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## *Chapter 3*

- Reportable compensation
  - Contractual teaching or administrative salaries.
  - Wages for substitute/homebound teaching.
  - Extra-duty earnings involving supervision of students or related to the academic program.
    - Reportable for full-time and part-time contractual members.
    - Not reportable for substitutes or part-time noncontractual members unless duty requires licensure.
  - Summer school
    - Must report on an accrual basis.
  - Gift cards in lieu of payments that qualify as salary.



# Creditable Earnings

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## *Chapter 3*

- Reportable compensation
  - Orientation – days paid reportable for service credit
  - Contributions to TSAs
  - Flexible benefit plans
    - Reportable for everyone with option regardless of option chosen.
    - Must be written clearly and specifically in contracts and collective bargaining agreements (CBA).





# Creditable Earnings

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## *Chapter 3*

- Reportable compensation
  - Paid sick, personal and vacation days
  - Lump-sums/severance payments
  - Employer paid 2.2 or optional service costs
  - Board-paid member TRS contributions
    - Any portion of 9% member TRS contribution paid by employer as a benefit is recognized as creditable earnings.
    - Table of factors on page 17 of Chapter 3.



# **Noncreditable Earnings**

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## *Chapter 3*

- **Nonreportable compensation**
  - Expense reimbursements and allowances
  - Employer-paid fringe benefits
  - Board-paid THIS contributions
  - Salary conversion
  - Settlement agreements, judgments or contract buy-outs
    - TRS must review agreements.
    - Key issues: termination date, characterization of payments, payment dates.



# Pay Period Contributions

## Chapter 4

### ➤ Contribution rates

- All contributions are calculated on creditable earnings.

	2017-18	2018-19
Member TRS	9.0%	9.0%
Employer TRS (MBI)	0.58%	0.58%
Member THIS	1.18%	1.24%
Employer THIS	0.88%	0.92%
Federal Funds	10.10%	9.85%

### ➤ Due dates

- Pay period remittances due based on pay dates.
- All contributions for year due by July 10<sup>th</sup>.
- When to use pay period 60.



# Employer Costs Due to TRS

## *Chapter 4*

### ➤ Billed employer costs

- Salaries in excess of governor's statutory salary - **New**
  - Due within 90 days with no interest.
  - Interest accrues at 7% after 90 days.
  - Must be paid in full within 3 years.
- Salaries in excess of 6%
  - Due within 90 days with no interest.
  - Interest accrues at 7% after 90 days.
  - Must be paid in full within 3 years.
- Excess sick leave days
  - Due within 30 days of receipt of bill.

### ➤ Penalties

- Billed on monthly Employer Bill.
- May request a waiver in writing.



# Excess Governor's Salary

## Chapter 8

### ➤ Salaries greater than Governor's Statutory Salary

- Public Act requires districts to pay portion of the cost of member's salary that is greater than governor's statutory salary.
- Governor's statutory salary is currently \$177,412.
- Employer cost equal to normal cost or 10.10% for FY18.
- Determined on a full-time equivalent basis.
- Salaries for part-time employees will be calculated on full-time equivalent basis.
- Employers will be billed cost yearly after audit of Annual Report.
- Refer to Employer Bulletins on TRS website.
- Examples will be added to Chapter 8 of the *Employer Guide*.



# Excess Salary Increase

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## Chapter 8

- Salary increases greater than 6%
  - Only applies to final average salary (FAS) years.
    - Tier I – FAS = 4 highest consecutive over last 10 years.
    - Tier II – FAS = 8 highest consecutive over last 10 years.
  - Cost calculated using year over year earnings from same employer.
  - Annual salary rate used in calculation as long as member is paid for at least 170 days.
  - Creditable earnings used in calculation if a member worked less than 170 days.
  - Examples in Chapter 8 of the *Employer Guide*.



# Excess Sick Leave Days

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## *Chapter 8*

- Excess sick leave days
  - Only applies to excess sick leave days given in final four years.
  - Normal annual allotment (NAA) is amount of sick leave days granted under a CBA or employment policies.
  - Includes personal days that can be used as sick leave.
  - Cost will be incurred if administrators receive a higher NAA than teachers.
- Calculators for 6% and sick leave costs on TRS website.
- **Employer costs cannot be paid by the member.**



# Sick Leave

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## *Chapter 6*

### ➤ Sick leave issues

- Up to two years of additional service credit at retirement for unused, uncompensated sick leave days.
- This includes personal leave days available for use as sick leave. Do not forget to report unused personal leave in the final year.
- Must be available for use.
- 3-step formula must be applied to granted days:
  1. From the date the days are added, determine the number of paid days remaining.
  2. Subtract the number of sick leave days on record.
  3. The difference equals maximum number of days that can be granted.





# Sick Leave Payments

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## *Chapter 6*

### ➤ Payout for unused sick leave days

- If payment qualifies as creditable earnings, the sick leave days are not reportable for service credit.
- If the payment does not qualify as creditable earnings, **all** sick leave days on record as of the last day of work are reportable for service credit.
- After retirement, a member can request a letter from TRS stating the total number of sick leave days not used for retirement service credit.



# Granted Sick Leave Days

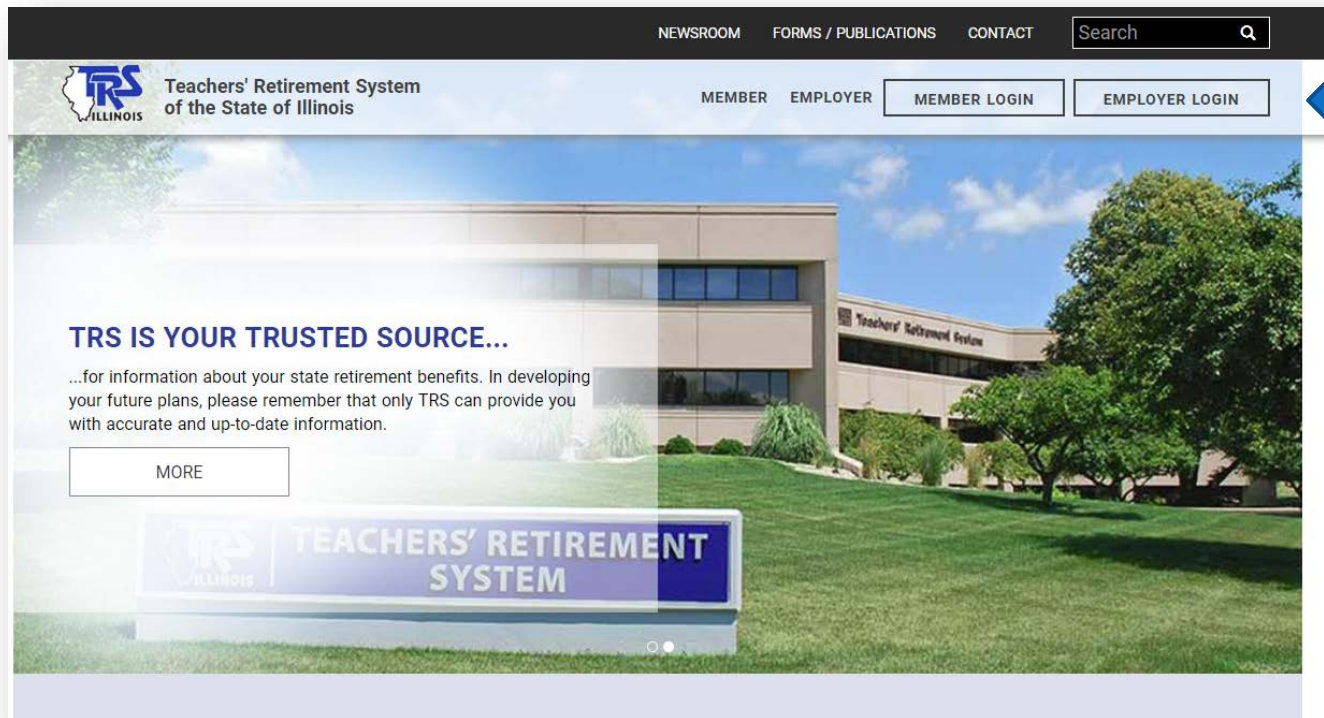
## *Chapter 6*

### ➤ Granted days

- Unused personal days not available for use as sick leave.
- Bonus days awarded for good attendance or for not using days.
- Sick or personal leave days awarded in lieu of payment for extra duties or awarded due to illness.
- Unused vacation or bereavement days converted to sick leave.
- Unused personal days accumulating 2-for-1 as sick leave.
- Unused business, board or emergency leave days that roll into sick leave.
  - Must be called personal days to be recognized for service credit at retirement.



# Employer Access Area



- From TRS home page, choose Employer Login to sign in to your Employer Access account.

# Employer Access

## Employer Access

Sign Out
My Account
Contact Information
<b>Employer Services</b>
Employee Information
Employee Lookup
Reports
Accounting
Accounts
Billing
Online Payments
Reports
Payroll Schedule
Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes
Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports
Demographics
Document Upload
<b>Seminar</b>
Seminar Registration
<b>User Accounts</b>
Add Profile
Select User Profile
Web Access Certification



- The Employer Access menu will appear on the left side of the screen.
- My Account: update user ID, password, challenge questions, etc.
- Contact Information: update phone number, extension and email.

# User Accounts

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User Accounts
Add Profile
Select User Profile
Web Access Certification

- Security Administrators can add new users and unlock existing users' accounts.
- Each user should have their own log in information.
- Must log in every 35 days to avoid being locked out.

# Employee Information

## Employer Services

Employee Information

Employee Lookup

Reports

- The Employee Information section of the menu offers two functions.
- Employee Lookup
  - Enter the member's SSN.
  - The next screen will show whether the member is in Tier 1 or Tier 2 and will indicate whether or not the member is retired. Does not include single-sum or CTPF retirees.
- Reports
  - The user can view or print reports showing all of the members listed on the most recent TRS Annual Report and each member's Tier status.

# Accounting Menu

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Accounting	
Accounts	←
Billing	←
Online Payments	←
Reports	
Payroll Schedule	

- Accounts: view contribution accounts, billed employer and member accounts.
- Billing: available around the 25<sup>th</sup> of each month.
- Online Payments: remit payroll contribution payments, pay billed items.
  - Takes you to First Data Government Solutions website.
  - Uses different login than TRS login.

# Accounting Menu

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Accounting	
Accounts	
Billing	
Online Payments	
Reports	←
Payroll Schedule	←

- Reports: view/print billed employer and member account reports, contribution account reports, Employer Bill, fiscal year contribution totals report, GASB 68 disclosure report and pay period schedule report.
- Payroll Schedule: enter FY19 payroll dates.





# Claims Menu – Supp Rpts/ Sick Leave Certs

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Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports

- Use this menu section to complete and submit Supplementary Reports and Sick Leave Certifications.
- Supp Rpts/Sick Leave Certs: brings up list of members with Supplementary Reports and/or Sick Leave Certifications awaiting completion.



# **Supplementary Report**

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## *Chapter 5*

- Required if an application of benefits or refund is initiated prior to TRS completing its review of the Annual Report.
- Members contact Member Services to request benefit or refund.
- Cannot submit before Last Paid Day.



# Supplementary Report

• 287 - Date of severance / lump-sum payment is required information if an amount is entered for severance / lump-sum annual salary rate or severance / lump-sum creditable earnings. [i](#)

• 4230 - (Non-fatal) Member TRS contributions are not within \$45.00 of 9.00 percent of creditable earnings. [i](#)

Edit Explanation:

An explanation should be provided for each non-fatal error.

[Save with Errors](#)

## Update Supplementary Report / Sick Leave Certification

[Supplementary Report - Employment Information](#)  
[Supplementary Report - Earnings Information for 2017-18](#)  
[Sick Leave Certification](#)

### Supplementary Report

#### Employment Information

Claim Type: Retirement

Last Day of School Term or  
Employment Agreement, If Longer: 06/01/2018

Last Paid Day (inclusive of paid sick  
days): 06/01/2018

Effective Date of Resignation: 06/01/2018

Number of Unused, Uncompensated  
Sick Leave Days: 300.0

Employment Type for 2017-18: Full Time

[Update Employment Information](#)

#### Earnings Information for 2017-18 School Year

\* Required Information

Date of Last Payment for Regular  
Earnings:  (mm/dd/yyyy)

Number of Days in Employment  
Agreement\*:

Total Number of Days Paid\*:

DO NOT convert partial days into full day equivalents. Count every paid day, Monday through Friday.

2017-18 School Year	Annual Salary Rate	Creditable Earnings	Member TRS Contributions (9.0%)
Base	<input type="text" value="71428.57"/>	<input type="text" value="71428.57"/>	
Flexible Benefit Plan	<input type="text" value="494.51"/>	<input type="text" value="494.51"/>	
Extra-duty (coaching, driver's education, cheerleading sponsor, etc.)	<input type="text" value="164.84"/>	<input type="text" value="164.84"/>	
Severance / Lump-sum ** (bonus, sick leave, retirement incentive, etc.)	** <input type="text" value="549.45"/>	** <input type="text" value="549.45"/>	
Totals:	<input type="text" value="72637.37"/>	<input type="text" value="72637.37"/>	<input type="text" value="6827.91"/>

\*\* Date of Severance / Lump-sum  
Payment:  (mm/dd/yyyy)

(If paid out over several periods, enter last date paid.)

# Sick Leave Certification

## Chapter 5

Days Added to Member's Record During the Final Years of Service

	Column 1**	Column 2**
School Year	Teacher's normal annual allotment of sick and personal leave days available for use as sick leave as specified in the collective bargaining agreement (round to the nearest tenth decimal place).	Total number of sick and personal leave days available for use as sick leave added to member's sick leave record during the school year (round to the nearest tenth decimal place).
2014-15	15.0	20.0
2015-16	15.0	20.0
2016-17	15.0	20.0
2017-18	15.0	20.0

\*\* If no days in excess of the normal annual allotment were granted or reinstated during the year, Column 1 and Column 2 will be the same. If days in excess of the normal annual allotment were added to the member's record during the year, Column 2 should be the total of Column 1 plus the additional days granted or reinstated.

- Used to determine if employer owes cost for granted sick leave days.
- Column 1: teachers' normal annual allotment per CBA.
- Column 2: total number of days added to member's sick leave record for each year.
- Include personal leave days if permitted to be used as sick leave.



# Claims – Revise Submitted Supp/Sick Leave Certs

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Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports

- Revise Submitted Supp Rpts: use this menu option to make corrections to previously submitted Supplementary Reports.
- Revise Submitted SL Certs: use this menu option to make corrections to previously submitted Sick Leave Certifications.

# Claims – Reports

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Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports



- Reports: use this menu option to view/print Supplementary Reports and/or Sick Leave Certifications.



# Annual Report

## Chapter 5

Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes

- Use this menu section to complete and submit the Annual Report of Earnings which is due August 15<sup>th</sup> each year.
- \$250 per day penalty for each day the Annual Report is late.
- Annual Reports failing to materially conform to applicable laws and rules of TRS will not be deemed received until properly corrected and resubmitted to TRS.



# Annual Report – Import/Recover/Delete

Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes

➤ Import/Recover/Delete allows the user to:

- Import data from an employer file.
- Recover data from the prior year's Annual Report.
- Create Spreadsheet File.
- Delete earnings information.
- Delete all employees from the Annual Report.





# Annual Report – Employee List

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Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes



- The Employee List displays the name and SSN for every person entered on the Annual Report.
- Shows if any edit codes invoked for the member.
- Has a link to the Update screen for each member.



# Employee List – Update Employee

## Update Employee

[Earnings](#)  
[Terminated Sick Leave](#)  
[Leave of Absence](#)  
[Sabbatical Leave](#)

## Employee Information

Social Security Number: 333-22-1111  
Name: Kramer, Cosmo  
Gender: Male  
Date of Birth: 06/22/1979

[Update Employee Information](#)  
[Delete Employee](#)

## Earnings

Type of Employment:	F - Full Time
Full-time Equivalency Percent:	80
Number of Days in Employment Agreement:	190
Total Number of Days Paid:	190
Annual Salary Rate, Not Less Than Creditable Earnings:	\$52,500.00
Creditable Earnings:	\$52,500.00
Member TRS Contributions:	\$4,725.00
Sum of Creditable Earnings Paid from Special Trust or Federal Funds:	\$52,500.00

[Save & Next Record](#) [Save & Done](#)

- Update Employee: jump to each highlighted section.
- Employee Information: member's demographic information. Required to provide addresses for new members.
- Earnings: employment type, full-time equivalency percent, contract days, days paid, annual salary rate, creditable earnings, member contributions, salaries paid from federal funds.



# Update Employee – Earnings

## Earnings

Type of Employment:	F - Full Time	
Full-time Equivalency Percent:	80	← New field
Number of Days in Employment Agreement:	190	
Total Number of Days Paid:	190	
Annual Salary Rate, Not Less Than Creditable Earnings:	\$52,500.00	
Creditable Earnings:	\$52,500.00	
Member TRS Contributions:	\$4,725.00	
Sum of Creditable Earnings Paid from Special Trust or Federal Funds:	\$52,500.00	

[Save & Next Record](#) [Save & Done](#)

- File format specifications for creating import file have been updated for full-time equivalency percentage.



# Update Employee – Edit Codes

To see a detailed description of the edit code and instructions for addressing the edit, refer to the printed Edit List or click in the **i** at the end of the edit's description.

- **WARNING:** Changes have not been saved. Select the "Save with Errors" link to save your changes with errors.
- **4216 - Federally-funded salary is greater than creditable earnings by more than \$1.00.** **i**
- 4288 - (Non-fatal) The daily rate (computed by dividing the annual salary rate by the number of days in the employment agreement) multiplied by total number of days paid is not within \$1,000.00 of creditable earnings for a full-time member. **i**

Edit Explanation:

An explanation should be provided for each non-fatal error.

[Save with Errors](#)

- Fatal errors are shown in red and must be corrected.
- Non-fatal edits are shown in black. Most require no changes to reported information but require an edit explanation.
- Click on the blue “i” for more detailed information of the edit codes.
- Provide good edit notes!



# Update Employee – Terminated Sick Leave

## Terminated Sick Leave

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Please do not list sick leave again if the employer has already filed a Supplementary Report listing sick leave days. If the sick leave days reported on the Supplementary Report are incorrect, please submit a corrected Supplementary Report.

1. Beginning Date of Employment:  (mm/dd/yyyy)
  2. Ending Date of Employment:  (mm/dd/yyyy)
  3. Number of Sick Leave Days Accumulated:
- (Round to the nearest tenth decimal place.)

- Complete for each member who terminated employment.
- Exception: do not complete for those you completed Supplementary Reports for.
- Enter the number of unused, uncompensated sick leave days the member had available for use rounded to the nearest 1/10<sup>th</sup> of a day.
- Submit revised report if corrections need to be made to reported information or if someone needs to be added.



# Update Employee – Leave of Absence

## Leave of Absence

Only include members who were on an **approved** leave of absence and **paid** for **less than** 170 days.

1. **Unpaid** Leave of Absence period

(Please **do not** include paid sick/personal/vacation days used or any additional unpaid days outside of leave of absence period.)

Beginning Date of **Unpaid** Leave of Absence:  (mm/dd/yyyy)

Ending Date of **Unpaid** Leave of Absence:  (mm/dd/yyyy)

2. Do the days worked + **paid**

sick/personal/vacation days used + **unpaid** days in the board-approved leave period equal or exceed 170 days? (Do not count any dock days outside the leave period.)

Select One ▼

If question 2 is "no" (less than 170 days), enter the amount of **unpaid** earnings during the leave of absence period:

If question 2 is "no" (less than 170 days), please enter the following:

**Paid** Days Worked:  +

**Paid** Sick Leave/Personal/Vacation Days Used:  +

**Unpaid** Days in the Board-Approved Leave Period:  +

**Unpaid** Days Outside the Leave Period:  +

Total **Paid** and **Unpaid** Days:  =

This total should equal the total number of days in the employment agreement. (On save, all paid and unpaid days will be rounded to one decimal.)

3. Comments:

- Complete for anyone on an **approved** leave of absence during the year.
- Only necessary to complete for anyone with less than 170 days paid on the Annual Report.
- Do not include dock days outside of approved leave period.
- Email Member Accounts at [MemberAccountsLOA@trsill.org](mailto:MemberAccountsLOA@trsill.org) with questions.



# Update Employee – Sabbatical Leave

## Sabbatical Leave

### 1. Period of the Sabbatical Leave

Beginning Date of Sabbatical Leave:  (mm/dd/yyyy)

Ending Date of Sabbatical Leave:  (mm/dd/yyyy)

### 2. Number of Days on Sabbatical Leave: (On save, will be rounded to one decimal.)

### 3. Annual Full-time Salary Rate Prior to the Sabbatical Leave. For a definition of annual salary rate, please refer to Chapter 5 of the TRS [Employer Guide](#).

### 4. If the sabbatical leave was not for a full year, enter the total number of days worked: (On save, will be rounded to one decimal.)

### 5. Gross earnings, if any, for the school term other than for the period of the leave:

➤ Complete this section for any members who were granted sabbatical leave.

➤ Must have been on sabbatical in accordance with the School Code.

➤ Refer to Chapter 5 of the *Employer Guide* for an example.

# Annual Report – Remittances

Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes

- The Remittances menu item takes the user to the entry screen for total contributions remitted during the year.
- Used in the contribution balancing process.
- All balances due must be paid by August 15<sup>th</sup> to avoid penalty.





# Annual Report – Compliance Questionnaire

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Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes



- The Compliance Questionnaire menu item links to a series of questions about the district's practices.
- Must be completed before the Annual Report can be submitted.

# Annual Report – Reports

Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes

- After entry is complete, use the Reports menu item to view the results.
- Reports are in Adobe Acrobat PDF format and can be printed or saved.
- Can generate prior year Annual Reports as far back as 1994-95.



# Annual Report – Submit to TRS

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Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes

- The Submit to TRS menu item is used to send the completed Annual Report to TRS.
- Enter information of who to contact with questions on this screen.
- When everything is 100% complete, click the Submit to TRS button. You will receive an email confirming the Annual Report was submitted.



# Annual Report – Confirm Sum of Changes

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Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes



- The employer will receive an email after the audit of the Annual Report is complete.
- Every employer must certify the Annual Report Summary of Changes Report has been reviewed.
- Check a box on this screen and click “Save”.
- Ensures you understand any changes made to the Annual Report.



# Adjustments to Earnings

## *Chapter 5*

- Used to correct prior year errors up to the last 4 years.
- Email Employer Services Department at [employers@trsil.org](mailto:employers@trsil.org) to initiate process.
- Employer is billed for contributions due.
- Members receive notification.



# **Employer Services Department**

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## ➤ **Field Audits**

- Requirement of GASB that all employers be audited at least once in a 10-year period.
- Purpose is to help you stay compliant with TRS rules and regulations.
- Cooperation and communication are keys to a successful audit!

## ➤ **Training**

- Have been conducting WebEx trainings and plan to continue providing additional web-based training.
- Tutorials on TRS website.
- Pay attention to Employer Bulletins and emails from Employer Services.
- Notify us to update contact information.



# Contact Information

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- TRS website address: <https://www.trsil.org>
- Employer Services toll-free number:  
(888) 678-3675
  - Fax Number: (217) 753-0969
- Employer Services email address:  
[employers@trsil.org](mailto:employers@trsil.org)
- Member Services toll-free number:  
(877) 927-5877
  - Fax Number: (217) 753-0964
- Member Services email address:  
[members@trsil.org](mailto:members@trsil.org)