Welcome & Housekeeping

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

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.
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

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

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

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

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.

<table>
<thead>
<tr>
<th></th>
<th>2017-18</th>
<th>2018-19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Member TRS</td>
<td>9.0%</td>
<td>9.0%</td>
</tr>
<tr>
<td>Employer TRS (MBI)</td>
<td>0.58%</td>
<td>0.58%</td>
</tr>
<tr>
<td>Member THIS</td>
<td>1.18%</td>
<td>1.24%</td>
</tr>
<tr>
<td>Employer THIS</td>
<td>0.88%</td>
<td>0.92%</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>10.10%</td>
<td>9.85%</td>
</tr>
</tbody>
</table>

- **Due dates**
  - Pay period remittances due based on pay dates.
  - All contributions for year due by July 10th.
  - 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.
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.
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

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

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

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

- 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.
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

- **Accounts**: view contribution accounts, billed employer and member accounts.

- **Billing**: available around the 25th 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

- **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

- 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.
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.

4230 - (Non-fatal) Member TRS contributions are not within $45,000 of 9.00 percent of creditable earnings.

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

Update Supplementary Report / Sick Leave Certification

Supplementary Report - Employment Information
Supplementary Report - Earnings Information for 2017-18 Sick Leave Certification

Supplementary Report

Employment Information

<table>
<thead>
<tr>
<th>Claim Type:</th>
<th>Retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Day of School Term or Employment Agreement, If Longer:</td>
<td>06/01/2018</td>
</tr>
<tr>
<td>Last Paid Day (inclusive of paid sick days):</td>
<td>06/01/2018</td>
</tr>
<tr>
<td>Effective Date of Resignation:</td>
<td>06/01/2018</td>
</tr>
<tr>
<td>Number of Unused, Uncompensated Sick Leave Days:</td>
<td>300.0</td>
</tr>
<tr>
<td>Employment Type for 2017-18:</td>
<td>Full Time</td>
</tr>
</tbody>
</table>

Earnings Information for 2017-18 School Year

| Date of Last Payment for Regular Earnings: | 08/31/2018 (mm/dd/yyyy) |
| Number of Days in Employment Agreement*: | 100 |
| Total Number of Days Paid*: | 100 |

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

<table>
<thead>
<tr>
<th>2017-18 School Year</th>
<th>Annual Salary Rate</th>
<th>Creditable Earnings</th>
<th>Member TRS Contributions (9.0%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base</td>
<td>71428.57*</td>
<td>71428.57*</td>
<td></td>
</tr>
<tr>
<td>Flexible Benefit Plan</td>
<td>494.51</td>
<td>494.51</td>
<td></td>
</tr>
<tr>
<td>Extra-duty (coaching, driver’s education, cheerleading sponsor, etc.)</td>
<td>164.84</td>
<td>164.84</td>
<td></td>
</tr>
<tr>
<td>Severance / Lump-sum ** (bonus, sick leave, retirement incentive, etc.)</td>
<td>549.45</td>
<td>549.45</td>
<td></td>
</tr>
<tr>
<td>Totals:</td>
<td>72657.37*</td>
<td>72657.37*</td>
<td>6287.91*</td>
</tr>
</tbody>
</table>

** Date of Severance / Lump-sum Payment: 

(If paid out over several periods, enter last date paid.)
### Sick Leave Certification

#### Chapter 5

<table>
<thead>
<tr>
<th>School Year</th>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014-15</td>
<td>15.0</td>
<td>20.0</td>
</tr>
<tr>
<td>2015-16</td>
<td>15.0</td>
<td>20.0</td>
</tr>
<tr>
<td>2016-17</td>
<td>15.0</td>
<td>20.0</td>
</tr>
<tr>
<td>2017-18</td>
<td>15.0</td>
<td>20.0</td>
</tr>
</tbody>
</table>

*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

- 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.
Reports: use this menu option to view/print Supplementary Reports and/or Sick Leave Certifications.
Use this menu section to complete and submit the Annual Report of Earnings which is due August 15th 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

- 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.
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.
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.
File format specifications for creating import file have been updated for full-time equivalency percentage.
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!
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 1/10th of a day.

Submit revised report if corrections need to be made to reported information or if someone needs to be added.

### Terminated Sick Leave

<table>
<thead>
<tr>
<th>Terminated Sick Leave</th>
<th>$mm/dd/yyyy</th>
<th>$mm/dd/yyyy</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Beginning Date of Employment:</td>
<td></td>
<td>(mm/dd/yyyy)</td>
</tr>
<tr>
<td>2. Ending Date of Employment:</td>
<td></td>
<td>(mm/dd/yyyy)</td>
</tr>
<tr>
<td>3. Number of Sick Leave Days Accumulated:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(Round to the nearest tenth decimal place.)
Update Employee – Leave of Absence

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@trsil.org** with questions.
Update Employee – Sabbatical Leave

<table>
<thead>
<tr>
<th>Sabbatical Leave</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Period of the Sabbatical Leave</td>
</tr>
<tr>
<td>Beginning Date of Sabbatical Leave:</td>
</tr>
<tr>
<td>Ending Date of Sabbatical Leave: (mm/dd/yyyy)</td>
</tr>
<tr>
<td>2. Number of Days on Sabbatical Leave:</td>
</tr>
<tr>
<td>(On save, will be rounded to one decimal.)</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>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.)</td>
</tr>
<tr>
<td>5. Gross earnings, if any, for the school term other than for the period of the leave:</td>
</tr>
</tbody>
</table>

- 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.
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 15th to avoid penalty.
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.
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.
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

- 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 to initiate process.

- Employer is billed for contributions due.

- Members receive notification.
Employer Services Department

- 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

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