

SUMMER PAYROLLS



PAYROLL SCHEDULES

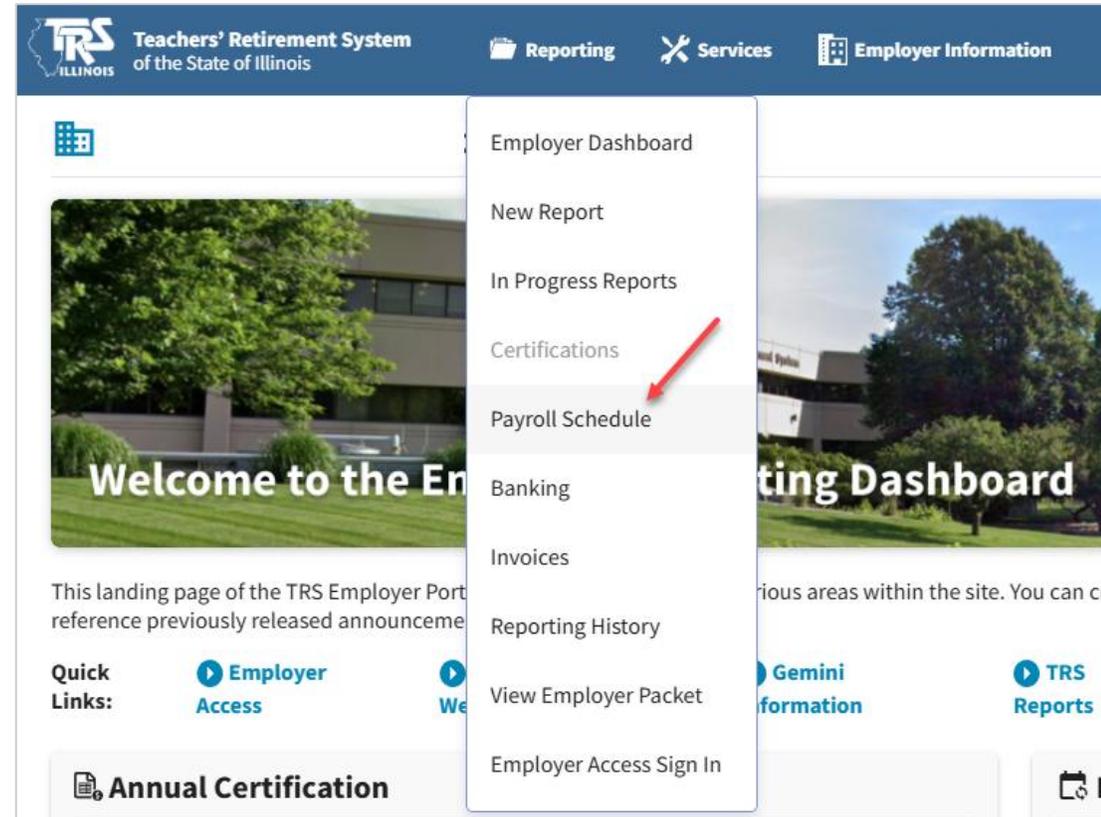
The **Payroll Schedule** is in the Gemini Employer Portal under the Reporting section.

MANDATORY

Employers are required to create a Payroll Schedule(s) prior to uploading the first Pay-Period Report into the Gemini Employer Portal at the beginning of each fiscal year.

PURPOSE

The Payroll Schedule identifies the Pay-Period Begin Date, End Date and Pay Date for each pay-period report. The Pay Dates on the Payroll Schedule should be the same dates employees are paid by the employer.



ACCRUAL REPORTING

TRS requires that **earnings be reported on an accrual basis**—meaning:

- **Earnings must be reported in the fiscal year when the work was actually performed**, not when the paycheck is issued.
- This could mean reporting earnings in one fiscal year, even if payment happens in the next.

TRS's fiscal year is from **July 1 to June 30**. Earnings must be reported in the fiscal year the work was performed, even if paid after July 1.

ACCRUAL REPORTING

EXAMPLE 1

Teachers work 9 months but the employer pays them over 12 months. The employer's first paycheck for teachers is August 30, 2024 and the last is August 15, 2025. All paychecks are for **work performed** in the **2024-2025** school year. All paychecks are reportable in the **2024-2025 fiscal year** even though the last paychecks are paid in July and August of the next fiscal year.

EXAMPLE 2

A member is paid \$2,000 on July 15, 2025 for summer school. The summer school program ran from **June 23, 2025 through July 3, 2025**. The member worked 6 days in June and 3 days in July. The \$2,000 should be split between the years. **The 6 days for work performed in June and \$1,333.33 will be reported in the 2024-25 fiscal year and the 3 days for work performed in July and the other \$666.67 will be reported in the 2025-26 fiscal year.**

DEFINED BENEFIT (DB) DUE DATE

The required due date is established in the Illinois Pension Code under 40 ILCS 5/16-155.

Per the Pension Code, all contributions for the fiscal year are due by July 10th. This means all Gemini Defined Benefit (DB) pay period reports for the fiscal year, including future pay dates in July and August, will need to be uploaded and submitted in Gemini by July 10th.

DEFINED BENEFIT (DB) DUE DATE

All summer payrolls are required to be submitted in Gemini by July 10th.

An employer may need to upload a pay-period report for late timesheets for extra duties that were submitted and paid after July 10th. The employer still has the ability to upload files after July 10th. **NOTE: The employer could receive a penalty for a late report.**

If the employer has started the Annual Certification process, it will need to be deleted to upload a pay-period report. The employer can then restart the Annual Certification process to include the new reports submitted. The employer can also make corrections during the Annual Certification process. Additional contributions will not be billed nor will overpayments be disbursed until the Annual Certification is audited and completed by TRS.

SUMMER PAYROLLS

The current Payroll Schedule needs to reflect the dates the employees RECEIVE the paychecks for work performed in the fiscal year.

Setting up summer pay dates in the current Payroll Schedule should be tailored to each employer depending on when employees receive the paychecks.

EXAMPLES

- Pay on different dates throughout the summer.
- Pay one large paycheck.
- Pay all summer paychecks on consecutive dates.
- Pay all summer paychecks on same date.

EXAMPLE 1

MOST COMMON: Employees receive the paychecks throughout the summer on multiple pay dates. The payroll Begin and End Dates should be in the future along with the Pay Date.

NOTE: The Special Pay box should not be checked.

#	Begin Date	End Date	Pay Date	Flex Pay <input type="checkbox"/>	Special Pay
19	05/16/2025	05/31/2025	05/30/2025	<input type="checkbox"/>	<input type="checkbox"/>
20	06/01/2025	06/15/2025	06/13/2025	<input type="checkbox"/>	<input type="checkbox"/>
21	06/16/2025	06/30/2025	06/30/2025	<input type="checkbox"/>	<input type="checkbox"/>
22	07/01/2025	07/15/2025	07/15/2025	<input type="checkbox"/>	<input type="checkbox"/>
23	07/16/2025	07/31/2025	07/30/2025	<input type="checkbox"/>	<input type="checkbox"/>
24	08/01/2025	08/15/2025	08/15/2025	<input type="checkbox"/>	<input type="checkbox"/>

EXAMPLE 2

Employees receive one large paycheck for the entire summer, or the salary was only paid over 10 months. The last Pay Date should reflect the last date the employees were paid.

In this example, the pay-period End Date should reflect the last day worked in the fiscal year. This will assist the payroll software to determine the correct number of Days Paid for the last Pay Date.

NOTE: The Special Pay box should not be checked.

#	Begin Date	End Date	Pay Date	Flex Pay <input type="checkbox"/>	Special Pay
17	04/16/2025	04/30/2025	04/30/2025	<input type="checkbox"/>	<input type="checkbox"/>
18	05/01/2025	05/15/2025	05/15/2025	<input type="checkbox"/>	<input type="checkbox"/>
19	05/16/2025	06/04/2025	05/30/2025	<input type="checkbox"/>	<input type="checkbox"/>

EXAMPLE 3

Employees receive 5 paychecks on consecutive dates. The Pay Dates are required to be the date the employees receive each paycheck. **Pay-period Begin and End dates should be in the future.**

NOTE: The Special Pay box should not be checked.

#	Begin Date	End Date	Pay Date	Flex Pay <input type="checkbox"/>	Special Pay <input type="checkbox"/>
19	05/16/2025	05/31/2025	05/30/2025	<input type="checkbox"/>	<input type="checkbox"/>
20	06/01/2025	06/15/2025	06/13/2025	<input type="checkbox"/>	<input type="checkbox"/>
21	06/16/2025	06/30/2025	06/14/2025	<input type="checkbox"/>	<input type="checkbox"/>
22	07/01/2025	07/15/2025	06/15/2025	<input type="checkbox"/>	<input type="checkbox"/>
23	07/16/2025	07/31/2025	06/17/2025	<input type="checkbox"/>	<input type="checkbox"/>
24	08/01/2025	08/15/2025	06/18/2025	<input type="checkbox"/>	<input type="checkbox"/>

EXAMPLE 4

Employees receive 5 paychecks on the same date. The Pay Dates are required to be the date the employees receive each paycheck. **Pay-period Begin and End dates should be in the future.**

NOTE: The employer MUST mark the Special Pay box to report multiple paychecks with the same Pay Date.

#	Begin Date	End Date	Pay Date	Flex Pay <input type="checkbox"/>	Special Pay
19	05/16/2025	05/31/2025	05/30/2025	<input type="checkbox"/>	<input type="checkbox"/>
20	06/01/2025	06/15/2025	06/13/2025	<input type="checkbox"/>	<input type="checkbox"/>
21	06/16/2025	06/30/2025	06/13/2025	<input type="checkbox"/>	<input checked="" type="checkbox"/>
22	07/01/2025	07/15/2025	06/13/2025	<input type="checkbox"/>	<input checked="" type="checkbox"/>
23	07/16/2025	07/31/2025	06/13/2025	<input type="checkbox"/>	<input checked="" type="checkbox"/>
24	08/01/2025	08/15/2025	06/13/2025	<input type="checkbox"/>	<input checked="" type="checkbox"/>

PAYROLL SCHEDULES

If updates are needed to the current Payroll Schedule during the year or to add summer payrolls, click **Edit** on the Payroll Schedule that needs updated. Additional summer pay dates may need added depending on the dates the members **receive** the paychecks in the summer.

 **Payroll Schedule** Current or subsequent fiscal year payroll schedules including payroll begin, end and pay dates.

Actions	Fiscal Year ▾	Payroll Frequency	First Pay Date	Job Categories	Employment Types
	2024-2025	Bi-Weekly	07/05/2024	All	All
	2025	Semi-Monthly	08/30/2024	Teacher	Full Time

 **Payroll Schedule History** Prior fiscal year(s) payroll schedules.

-  View
-  **Edit**
-  Delete

PAYROLL SCHEDULES

Once the Payroll Schedule is selected to Edit, corrections can be made to a Payroll Schedule by either [Edit Rows](#) or [Add Row](#).

NOTE: Edit or Delete cannot be used on a row if any reports have been previously uploaded with that specific Begin, End and Pay Date.

Schedule Attributes

Fiscal Year * 2024-2025 First Pay Date * 08/30/2024  Payment Lag * Current Payroll Frequency * Semi-Monthly

Payroll Attributes

Select Job Category: Select all that apply Teacher Administrator

Select Employment Type: Select all that apply Extra-Duty not requiring licensure only Full Time Part-Time Contractual Part-Time Non-Contractual (Hourly) Substitute

Schedule Detail

Edit any row(s) if necessary. Identify Flex Plan pay dates. Add row(s) for Special Pay pay dates.

 Edit Rows  Add Row

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay	Memo
1	08/16/2024	08/31/2024	08/30/2024	<input type="checkbox"/>	<input type="checkbox"/>	
2	09/01/2024	09/15/2024	09/13/2024	<input type="checkbox"/>	<input type="checkbox"/>	

EDIT ROWS

Edit Rows will allow all Dates, Flex Pay, Special Pay and Memo fields to be updated at one time.

Schedule Attributes

Fiscal Year * 2024-2025 First Pay Date * 08/30/2024  Payment Lag * Current Payroll Frequency * Semi-Monthly Generation Type * [Reset](#)

Payroll Attributes

Select Job Category: Select all that apply Teacher Administrator

Select Employment Type: Select all that apply Extra-Duty not requiring licensure only Full Time Part-Time Contractual Part-Time Non-Contractual (Hourly) Substitute

Schedule Detail

Edit any row(s) if necessary. Identify Flex Plan pay dates. Add row(s) for Special Pay pay dates. [Edit Rows](#) [+ Add Row](#)

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay	Memo	
1	08/16/2024 	08/31/2024 	08/30/2024 	<input type="checkbox"/>	<input type="checkbox"/>		
2	09/01/2024 	09/15/2024 	09/13/2024 	<input type="checkbox"/>	<input type="checkbox"/>		

ADDING ROWS

When originally setting up the Payroll Schedule at the beginning of the year, all the summer pay dates may not have been generated or added correctly at that time. **Add Row** can be used to add the missing pay dates.

A new row will appear blank at the top of the Schedule Detail. When the new dates are entered and saved, it will automatically place the Pay Date in chronological order.

Payroll Attributes

Select Job Category: Select all that apply Teacher Administrator

Select Employment Type: Select all that apply Extra-Duty not requiring licensure only Full Time Part-Time Contractual Part-Time Non-Contractual (Hourly) Substitute

Schedule Detail Edit any row(s) if necessary. Identify Flex Plan pay dates. Add row(s) for Special Pay pay dates. Edit Rows + Add Row

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay	Memo
0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
1	08/16/2024	08/31/2024	08/30/2024	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>

EDIT ROWS AND ADD ROW - ERRORS

If a Payroll Schedule has an **Error** when attempting to Save, an explanation of the error will appear at the top of the **Schedule Detail** in red and will also identify which row has the error.

To Save corrections to the Payroll Schedule, all errors will need resolved.

Edit Payroll Schedule When complete click Save at top of screen to proceed.

Schedule Attributes

Fiscal Year * 2024-2025 First Pay Date * 08/30/2024 Payment Lag * Current Payroll Frequency * Semi-Monthly [Reset](#)

Payroll Attributes

Select Job Category: Select all that apply Teacher Administrator

Select Employment Type: Select all that apply Extra-Duty not requiring licensure only Full Time Part-Time Contractual Part-Time Non-Contractual (Hourly) Substitute

Schedule Detail Edit any row(s) if necessary. Identify Flex Plan pay dates. Add row(s) for Special Pay pay dates. [Edit Rows](#) [+ Add Row](#)

Please correct the error(s) below.
Error: Begin Date must be after End Date of previous row (Row 2).

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay	Memo
1	08/16/2024	09/01/2024	08/30/2024	<input type="checkbox"/>	<input type="checkbox"/>	
2	09/01/2024	09/15/2024	09/13/2024	<input type="checkbox"/>	<input type="checkbox"/>	

DELETING ROWS

When originally setting up the payroll schedule, the incorrect dates may have been generated or entered. The rows can be **Deleted** from the payroll schedule. **Use the trash can icon to delete a row.**

NOTE: Delete cannot be used on a row if any reports have been previously uploaded with that specific Begin, End and Pay Date.

#	Begin Date	End Date	Pay Date	Flex Pay	
23	07/16/2025	07/31/2025	07/31/2025	<input type="checkbox"/>	
24	08/01/2025	08/15/2025	08/15/2025	<input type="checkbox"/>	

Confirm ✕

Are you sure you want to delete this pay instance?



SUMMER PAYS - DEFERRED EARNINGS

The Deferred field is reported on each individual record. The **Deferred** field must be marked “Yes” when a member receives a pay but does not have Days Paid to report between the Pay Period Begin and End Date of that record. If Days Paid are reported, **Deferred** must be marked “No”.

EXAMPLE

A teacher works 9 months but the salary is paid over 12 months. The 7/15/25 Pay Date has Begin and End Dates after the school year is over and will have **0 Days Paid** reported. Since 0 Days Paid will be reported, **Deferred** must be marked “Yes” on each record.

Pay Period Begin Date * 07/01/2025	Pay Period End Date * 07/15/2025	Pay Date * 07/15/2025	Payroll Frequency * Semi-Monthly	
Employment Begin Date * 10/11/2022	Employment End Date *	Employment End Reason *	Employment Type * Full Time	Job Category * Teacher
Contract Days 0	FTE Percentage 0 %	Contribution Category * 01 - Tier 1		
Earnings & Contributions				
\$ Full Annual Rate	Payment Reason * Base Salary	Deferred * Yes	Earnings * \$ 5,000.00	Earnings that Exceed Salary Limits * \$ 0.00
Contributions * \$ 450.00	THIS Contributions * \$ 45.00	\$ Employer Defined Contributions	Fiscal Year * 2024-2025	
Timekeeping				
Docked Days * 0.00	Sick Leave/Personal Days * 0.0	Days Paid * 0	Post-Retirement Hours	Balanced Calendar *

REMINDERS

Gemini will not allow multiple fiscal years on the same Pay-period Report.

EXAMPLE

In July, administrators typically receive the first paycheck for **work performed** in the 2025-2026 fiscal year. Teachers may still have paychecks for work performed in 2024-2025 also paid in July. Separate Gemini Pay-period Reports are required to be uploaded for each fiscal year.

Earnings & Contributions

\$ Full Annual Rate	Payment Reason * Base Salary	Deferred * Yes	Earnings * \$ 5,000.00
Contributions * \$ 450.00	THIS Contributions * \$ 45.00	\$ Employer Defined Contributions	Fiscal Year * 2024-2025



NOTE: Ensure the payroll software has the correct Fiscal Year for each Administrator and Teacher when the report is generated. Some software companies have defaulted to the next fiscal year starting July 1 for all members.

Defined Contribution(DC)

SSP Summer Payroll Reporting



SUMMER PAYROLL DB vs. DC

Defined Benefit (DB)

Reporting for wages earned during prior FY is due by July 10th



Defined Contribution (DC/SSP)

Reporting is due when the Paycheck is paid to the employee.



SSP (DC) SUMMER PAYROLL

SSP Contributions should be submitted in the Gemini Employer Portal when the employees receive their paychecks. **SSP contributions are invested in the stock market and should be remitted timely.**

EXAMPLE 1

If paychecks are paid on different dates throughout the summer, the reporting of contributions should be completed upon payment. In the example below, SSP contributions should be remitted on the summer Pay Dates of 6/30, 7/15, 7/31, and 8/15.

#	Begin Date	End Date	Pay Date
20	06/16/2025	06/30/2025	06/30/2025
21	07/01/2025	07/15/2025	07/15/2025
22	07/16/2025	07/31/2025	07/31/2025
23	08/01/2025	08/15/2025	08/15/2025

SSP (DC) SUMMER PAYROLL

EXAMPLE 2

If the employees receive all the paychecks on the same date, the reporting of contributions should be completed upon payment. In the example below, SSP contributions should be remitted on 6/27/2025.

#	Begin Date	End Date	Pay Date
24	06/01/2025	06/14/2025	06/27/2025
25	06/15/2025	06/28/2025	06/27/2025
26	06/29/2025	07/12/2025	06/27/2025
27	07/13/2025	07/26/2025	06/27/2025
28	07/27/2025	08/09/2025	06/27/2025

SSP (DC) SUMMER PAYROLL

EXAMPLE 3

If the employees receive one large paycheck for the entire summer, the contributions should be submitted and paid when the employees are paid. In the example below, SSP contributions should be remitted on 06/21/2025.

#	Begin Date	End Date	Pay Date
21	04/22/2025	05/07/2025	05/07/2025
22	05/08/2025	05/21/2025	05/21/2025
23	05/22/2025	06/07/2025	06/07/2025
24	06/08/2025	06/21/2025	06/21/2025

SSP CONTRIBUTION CHANGES

Employees are allowed to enroll in SSP and/or make changes to their contribution amount throughout the summer. When changes are made, the employer will receive a new SSP Deferrals Report and should implement the changes as soon as administratively possible.

EXAMPLE 1

If payrolls are closed by a certain date, any contribution changes made following that date should be made as soon as administratively possible. This may mean the contribution change will not be made until the next school year.

EXAMPLE 2

If payrolls are put into a pending status, but not closed, contribution changes should be made in the first payroll administratively possible following the Contribution Effective Date.

SSP CONTRIBUTIONS

When should I deduct SSP contributions?

It depends on whether the employee elected to contribute flat dollar deferrals or a percentage of their compensation to the SSP.

Flat Dollar Deferrals (\$): the flat dollar deferral amount **should** be taken out of each of their normal scheduled pay periods, including all 26 pay periods for bi-weekly payroll schedules. The flat dollar deferral amount **should not** be deducted from any special pay or stipend.

Percentage Deferrals (%): the deferral percentage **should** be taken out of **all** pays, **including** scheduled pay periods, special pays and stipends.

The percentage deferral should apply to compensation for all services provided by the employee to his or her employer, including non-teaching employment. Refer to the [SSP Summary of Compensation](#).

SSP (DC) REMINDERS

FY2024-2025: Employers were encouraged to create separate Payroll Schedules for each Job Category and/or Employment Type if there are different Payment Lags, Pay Dates, and/or Payroll Frequencies.

FY2025-2026: Employers are **required** to enter separate pay schedules for the job categories of Teachers and Administrators.

**Separate Payroll Schedules
REQUIRED for:**

ADMINISTRATOR Payroll Schedules typically start in July.

TEACHER – F/P Contractual Payroll Schedules typically start in August or September.

**Separate Payroll Schedule
should be added for:**

SUBSTITUTES/EXTRA DUTY/HOURLY
May have a different Payment Lag.

Add Payroll Schedule

Payroll Schedule Information 1 of 2

Let's get started by gathering some initial information for this payroll schedule.

Separate payroll schedules are required for Teachers and Administrators if you will be reporting for both.

Tell us to which fiscal year this schedule will apply.

Fiscal Year *

To which Job Category will this payroll schedule apply? *
(Select one)

Teacher Administrator

To which type(s) of employees will this schedule apply? *
(Select all that apply)

Full Time Part-Time Contractual
 Substitute Part-Time Non-Contractual (Hourly)
 Extra-Duty not requiring licensure only

Cancel Proceed →

Contact Information

Employer Services

Employer Reporting
(888) 678-3675 Option 1
employers@trsill.org

Accounting Department

Remittances or the Employer Bill
(888) 678-3675 Option 2
accounting@trsill.org

TRS Supplemental Savings Plan (SSP)

(888) 678-3675 Option 3
SSP@trsill.org

