

Chapter Seven: Optional Service Credit and Payment Options

Optional service credit

Credit for several types of optional service can be obtained by verifying the service and making a contribution to TRS. In general, the amount due for the service credit is equal to the contributions that would have been required if the service had been earned under TRS plus interest.

A member may reinstate service that has been cancelled by a refund and purchase service credit for the following certificated teaching:

- out-of-system service,
- part-time teaching,
- substitute and homebound teaching,
- military service and post-military teacher retraining,
- leave of absence and involuntary layoff, and
- an absence due to pregnancy or adoption prior to July 1, 1983.

With the exception of absences due to pregnancy or adoption prior to July 1, 1983, a member must pay for optional service credit before retirement. Only the paid portion of optional service credit is used to calculate retirement benefits. Refunds, however, must be repaid in full before the service credit can be used.

A member should have any optional service recorded with TRS as soon as possible. If the member waits until retirement to confirm the service, the employer's records may have been lost or destroyed. Without a record of the service, TRS cannot grant the member credit.

Out-of-system service

A member may purchase out-of-system service for full-time, part-time, or substitute public school teaching performed in:

- other states, territories, or dependencies of the United States,
- Chicago public schools, or
- public common schools operated by or under the auspices of the United States or any agency or department of any other state. However, service as an instructor in a United States military instructional center while the member was in the military is not eligible for optional service credit.

A member may also purchase out-of-system service for any period of work in professional speech correction or special education in a public agency within Illinois or any other state, territory, dependency, or possession of the United States.

Out-of-system service for teaching in colleges, universities, and private schools cannot be purchased.



The out-of-system service that is purchased cannot exceed two-fifths of the member's total creditable service with TRS at retirement. The maximum credit for out-of-system service is 10 years. The out-of-system service must be followed by at least five years of creditable service earned with TRS, the Public School Teachers' Pension and Retirement Fund of Chicago (CTPF), or the State Universities Retirement System (SURS).

To verify optional service credit for out-of-system teaching, TRS requires the member's former employer to file an Out-of-System Service Certification form based upon existing school records. Once the credit is verified, the service will be added to the member's record at TRS as "pending service credit" and an accounts receivable balance will be established for the amount due.

For the applicable contribution and interest rates in effect at the time the service was rendered, see "Required contribution and interest rates for the purchase of optional service credit" on page 6. For persons who were not members on June 30, 1963, the minimum required contribution is \$420 per year of service plus 4 percent interest per year compounded annually from July 1 of the first year of membership until June 30, 1977, after which interest is computed as detailed in "Required contribution and interest rates for the purchase of optional service credit."

Part-time teaching

All part-time teaching performed after June 30, 1990 is reported to TRS and contributions are remitted by the employer. From July 1, 1969, to June 30, 1990, only part-time teaching on a permanent and continuous basis in a position for which services were expected to be rendered for the entire school term was reportable. Part-time teaching was not reportable prior to July 1, 1969.

For a member to purchase service credit for part-time service prior to July 1990 that was not reportable by an employer, employers must – based on existing school records – verify the applicable days on the Part-Time Service Certification form, which is shown at the end of this chapter, and file the completed form with TRS. Once the credit is verified, the service will be added to the member's record at TRS as "pending service credit" and an accounts receivable balance will be established for the amount due. Contributions are based on the member's creditable earnings.

Substitute teaching, homebound instruction, and tutoring

All substitute teaching performed after June 30, 1990 is reported to TRS and contributions are remitted by the employer. A member who performed substitute teaching prior to July 1990 for TRS-covered employers may purchase credit for the fraction of a year that is equal to the ratio of days paid to the number of days in the legal school term at the time the service was performed.

Service credit may be obtained for homebound instruction and for tutoring paid by the employer but only if the tutoring occurred prior to July 1, 2011.

For a member to purchase credit for this service, the employer must – based on existing school records – verify the applicable days on the Substitute or Homebound Service Certification form, which is shown at the end of this chapter, and file the completed form with TRS. Once the credit is verified, the service will be added to the member's record at TRS as "pending service credit" and an accounts receivable balance will be established for the amount due. Contributions are based on the member's creditable earnings.



Military service and post-military teacher retraining

Members may purchase two types of military service:

- military service and post-military teacher retraining that immediately followed Illinois public school teaching, or
- military service that did not immediately follow Illinois public school teaching (typically, military service rendered before a member began teaching).

Costs for the two types of service differ. Members are limited to purchasing a total of five years of credit for active military service and educational retraining programs following military service. Only two of the five years are allowed for military service not immediately following teaching.

Under the provisions of the Uniform Services Employment and Re-employment Rights Act of 1994 (USERRA), a member returning to teaching from military service on or after December 13, 1994, will not be charged interest on military service contributions. A member has up to three times the period of his or her military service, not exceeding five years, to take advantage of USERRA. If a member waits until the USERRA deadline has passed, interest accumulates on those contributions.

Members called to active military duty

Members called to active military duty after 2000-01 should be reported on the Annual Report of Earnings. Please refer to Chapter 5, Reporting, “Military Service,” for further guidance regarding TRS members called to active duty after the 2000-01 school year.

Military service immediately following teaching

Up to five years of credit for active military service immediately following teaching may be purchased. To do so, the member must send TRS a copy of U.S. Government Form DD-214 or its equivalent. Credit for this type of service must be purchased *before* the member retires. Once the credit is verified, the service will be added to the member’s record at TRS as “pending service credit” and an accounts receivable balance will be established for the amount due.

To be eligible to purchase credit for military service that immediately followed Illinois public school teaching, the member must have entered the military within 12 months of service under either TRS or the Chicago Teachers’ Pension Fund (CTPF). To purchase credit for an educational retraining program, the training must follow the member’s military discharge, be sponsored by the federal government, and prepare the member for a return to teaching.

The contributions due for military service credit that immediately followed Illinois public school teaching is based on a salary rate equal to the member’s salary rate at the time he or she entered military service. For each successive school term, the member’s contributions to TRS will be based on a salary rate 5 percent higher than the salary rate in the previous school term. Interest is then added from the date the contributions would have been due to the date of payment.

Military service not immediately following teaching

A member may purchase up to two of the five years for active military service not immediately following employment in a position requiring contributions to TRS or the Chicago Teachers’ Pension Fund (CTPF). To verify this service, the member must send TRS a copy of



U.S. Government Form DD-214 or its equivalent. Credit for this type of service must be purchased before the member retires. Once the credit is verified, the service will be added to the member's record at TRS as "pending service credit" and an accounts receivable balance will be established for the amount due.

Military service that does not immediately follow teaching is service that began 12 months or more after teaching or service that was rendered before the member began teaching.

The required contribution for military service not immediately following teaching is based on the total normal cost rate in effect when the service is verified plus interest. The total normal cost rate includes both a member rate and an employer rate. The total normal cost rate is multiplied by the *greater* of:

- the salary rate on the member's last day of teaching prior to military service or
- the salary rate for the member's first year of teaching following the military service.

The salary must have been earned in a position that required mandatory contributions to TRS. Interest is then added from the year of the member's first membership in TRS to the date of payment.

Leave of absence and involuntary layoff

A member may purchase service credit for approved leaves of absence or periods of involuntary layoff. A leave of absence is "approved" if:

- the member did not resign;
- the member's employer promised renewed employment at the end of the leave;
- the member's employer, through its board, officially approved the member's request for leave; or
- the member's leave qualifies as a leave under the Family and Medical Leave Act, as certified by the member's employer.

A layoff is "involuntary" if it is due to a reduction in force authorized under the School Code. An involuntary layoff does not include dismissal for cause or other performance-related reasons.

The maximum, combined service credit a member may purchase for leaves of absence, involuntary layoffs, and absences due to pregnancy or adoption is three years.

To receive credit for an approved leave of absence or an involuntary layoff, the member must return to a position covered by TRS or the State Universities Retirement System (SURS) after the leave or layoff. The member must then establish credit for at least the period of the leave or one year, whichever is less.

For a member to purchase credit for a leave of absence, the employer must – based on existing school records – verify the applicable days on the Leave of Absence Certification form, which is shown at the end of this chapter, and file the completed form with TRS. The employer or the member may be asked to file a copy of the board resolution granting the leave.

A member may verify credit for an involuntary layoff by sending TRS a copy of the layoff notice he or she received from the employer engaging in the reduction in force.



Once the credit is verified, the service will be added to the member's record at TRS as "pending service credit" and an accounts receivable balance will be established for the amount due. Contributions to TRS for this service credit are based on a salary rate equal to the member's teaching salary rate immediately preceding the leave.

Beginning with the 2000-01 school year, TRS requested leave of absence information with the Annual Report of Earnings. Complete an Annual Report Leave of Absence Report for all TRS-covered members on an unpaid leave of absence during any portion of the school year. For more information regarding the Annual Report Leave of Absence Report included with the Annual Report of Earnings, please refer to Chapter 5, Reporting, "Leave of Absence."

Leave of absence, layoff, and absence due to pregnancy or adoption

A member may purchase credit for periods away from a TRS-covered position prior to July 1, 1983, due to pregnancy or adoption.

To be eligible to purchase this credit, the member must

- have returned to covered employment with either TRS or the State Universities Retirement System (SURS) and
- send TRS a completed Adoption Service Certification form or Pregnancy Service Certification form and all required supporting documentation.

Once the credit is verified, the service will be added to the member's record at TRS as "pending service credit" and an accounts receivable balance will be established for the amount due. Contributions to TRS for this service credit are based on a salary rate equal to the member's teaching salary rate immediately preceding the leave.

If the member has not yet retired, he or she must complete the pregnancy or adoption credit purchase prior to retirement if the credit is to be included in the benefit calculation. Payment made after the member retires will result in the recalculation of the retirement benefit, effective the first of the month following payment.

Annuitants are permitted one opportunity to purchase the credit. Although it is advantageous for an annuitant to purchase the credit as soon as possible, there is no deadline. Both annuitants and members may purchase all or a portion of the credit to which they are entitled, but annuitants may make only one purchase.

Three years is the maximum combined service credit that may be purchased for absences due to pregnancy or adoption, leaves of absence, and involuntary layoffs.

Private School Credit

The Illinois Pension Code allowed a limited opportunity to purchase credit for service as a teacher or administrator in a recognized Illinois private school. **The member must have applied for this credit on or before August 1, 2012.** Post-secondary institutions were not included. Retired members could not purchase this service.

For each year of service credit purchased, the member must contribute the normal cost in effect on the date of the application. This rate, which is determined by our actuaries each year, includes



both employer and employee contribution rates. The total normal cost rate is multiplied by the annual salary rate during the member's first year of full-time employment in a TRS-covered position following the private school service. Interest began on the first date of full-time TRS employment following the private school service and continues until the contribution is paid.

Repayment of a refund

When a member withdraws service by taking a refund of contributions, TRS membership ends and all creditable service is cancelled. Service credit that was previously forfeited by taking a refund may not be used as a basis for payment of benefits until the member:

- repays the *entire* refund with interest from the date the refund was made to the date the refund is repaid and
- completes one year of TRS creditable service following the refunded service. Repayment of the refund is permitted under the provisions of the Illinois Retirement Systems Reciprocal Act after the member completes at least two years of service with a reciprocal system following the date of the refunded service credit.

These requirements must be completed prior to the member's retirement, death, or commencement of disability benefits.

Correcting errors after more than four fiscal years

Section 16-192 of the Illinois Pension Code requires TRS to correct its members' creditable earnings for four fiscal years prior to the fiscal year in which the error was noted. For example, if an error discovered in the 2016-17 school year occurred during the 2012-13, 2013-14, 2014-15 or 2015-16 school years, the employer must contact the TRS Employer Services Department for an Employer's Report of Adjustments to Earnings form. For more information on the Employer's Report of Adjustments to Earnings form, please see Chapter 5, Reporting.

For an error discovered more than four fiscal years after its occurrence, the member may contact TRS for an Unreported TRS Service Certification form. An example of the form is shown at the end of this chapter.

For a member to purchase credit for unreported service, the employer must, based on existing records, verify the days paid and the earnings information on the Unreported TRS Service Certification form, which is shown at the end of this chapter, and file the completed form with TRS. Once the credit is verified, the service will be added to the member's record at TRS as "pending service credit" and an accounts receivable balance will be established for the amount due. Contributions are based on the member's creditable earnings.

Required contribution and interest rates for the purchase of optional service credit

(40 ILCS 5/16-128)

Required contributions are equal to the contributions that would have been required if the service had been rendered under TRS, plus interest. Interest is compounded annually from the date the contributions would have been due to the date of payment according to the following schedule unless otherwise noted in the explanation.



Required TRS contributions as a percentage of earnings are:

- 4 percent, July 1, 1939 to June 30, 1947;
- 5 percent, July 1, 1947 to June 30, 1953;
- 6 percent, July 1, 1953 to June 30, 1959;
- 7 percent, July 1, 1959 to June 30, 1969;
- 7.5 percent, July 1, 1969 to June 30, 1971;
- 8 percent, July 1, 1971 to June 30, 1995;
- 8 percent plus 0.5 percent health insurance contributions, July 1, 1995 to June 30, 1998;
- 9 percent plus 0.5 percent health insurance contributions, July 1, 1998 to December 31, 2001;
- 9 percent plus 0.65 percent health insurance contributions, January 1, 2002 to June 30, 2003;
- 9 percent plus 0.75 percent health insurance contributions, July 1, 2003 to June 30, 2005;
- 9.4 percent plus 0.80 percent health insurance contributions July 1, 2005 to June 30, 2007;
- 9.4 percent plus 0.84 percent health insurance contributions July 1, 2007 to June 30, 2010;
- 9.4 percent plus 0.88 percent health insurance contributions July 1, 2010 to June 30, 2012;
- 9.4 percent plus 0.92 percent health insurance contributions July 1, 2012 to June 30, 2013;
- 9.4 percent plus 0.97 percent health insurance contributions July 1, 2013 to June 30, 2014;
- 9.4 percent plus 1.02 percent health insurance contributions July 1, 2014 to June 30, 2015;
- 9.4 percent plus 1.07 percent health insurance contributions July 1, 2015 to June 30, 2016;
- 9 percent plus 1.12 percent health insurance contributions July 1, 2016; and
- 9 percent plus 1.18 percent health insurance contributions July 1, 2017.

Contributions were subject to a maximum amount until 1961. Minimum contributions were in force continuously.

Interest, compounded annually, is computed as follows:

- 3 percent annually for periods before July 1, 1965;
- 4 percent annually, July 1, 1965, through June 30, 1977;
- 5 percent annually, July 1, 1977, through June 30, 1981; and
- 6 percent annually beginning July 1, 1981.

The 2.2 formula

The 2.2 formula improves the retirement benefit for TRS members by accelerating the rate at which future retirement benefits accrue. Formerly, retirement benefits accrued at a slower rate in the early years as an educator and at a faster rate as service credit increased. The table below compares the previous four-step formula to the 2.2 formula.



Annual Accrual Rate

Years of service	Four-step formula	2.2% formula
First 10 years	1.67%	2.2%
Second 10 years	1.9%	2.2%
Third 10 years	2.1%	2.2%
Years beyond 30	2.3%	2.2%

2.2 upgrade

Credit earned before July 1, 1998, may be upgraded to the 2.2 formula by making an optional payment. If a member does not upgrade pre-July 1998 service, benefits for this service will be based on the four-step formula. The upgrade to the 2.2 formula is entirely voluntary and may be elected by calling the TRS Member Services Department. See Chapter 11, Retirement Benefits for an example of the upgrade cost.

Purchasing credit for optional service

Several payment options – lump-sum, installments, direct rollover – are available when a member wants to purchase credit for optional service, to repay refunded service, and to upgrade pre-1998 service to the 2.2 flat rate formula.

Employer's payment of member's 2.2 upgrade balance or optional contribution balance

An employer may pay all or part of the member's 2.2 upgrade balance or optional contribution balance directly to TRS. If an employer is paying a member's 2.2 upgrade, TRS can accept only one employer payment per year. The Employer Payment Coupon, which is shown at the end of this chapter, must be remitted with the payment. The employer must indicate on the form if the payment is a before-tax or after-tax payment.

If the employer chooses to “pick up” the amount on a before-tax basis in accordance with the Internal Revenue Code, Section 414(h), the amount is not included in the member's gross taxable income for income tax purposes.

Federal guidelines require that a pick up authorization be included in either a collective bargaining agreement, a contract, or a resolution because the employer payment is not of a statutory nature. The authorization should read similar to the following language:

The contributions for the upgrade required under the Pension Code, Section 16-129.1 (40 ILCS 5/16-129.1), although designated as employee contributions, are being paid by {name of employer} in lieu of contributions by the employees and are being picked up pursuant to the Internal Revenue Code of 1986, Section 414(h)(2), as amended. The employees covered by the {collective bargaining agreement, contract, resolution, etc.} shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the employer to the Teachers' Retirement System.

The above language should also indicate the employee or group of employees for whom the pick up will be made.



After-tax payments

After-tax payments are quick and simple. Full-time, part-time, and substitute teachers are eligible. Once a member has established their purchase cost by contacting TRS, they simply mail their check, include their Social Security number, and tell TRS how to apply their payment.

Lump-sum or installment payments

TRS accepts personal checks, money orders, or cashiers' checks as either a lump-sum payment or installment payments using after-tax dollars. Members may also make payments to TRS from their bank accounts online if they do not wish to mail a check. Cash and credit card payments are not accepted.

A member may make a lump-sum payment or installment payments directly to TRS when purchasing optional service credit or repaying a refund. Each installment payment must be a minimum of \$50. If the total balance due is less than \$50, the member's payment must be for the full amount due.

A member may make a **lump-sum** payment directly to TRS when purchasing credit for optional service, repaying refunded service, or upgrading pre-1998 service to the 2.2 flat rate formula.

A check(s) payable to THIS Fund is required for health insurance contributions due for periods of optional service after June 30, 1995.

Before-tax payments

Rollovers

Rollovers allow a member to transfer pre-tax funds from many different types of retirement plans to TRS to pay for credit for optional service, repay refunded service, or upgrade pre-1998 service to the 2.2 flat rate formula without loss of tax benefits. In many cases, this is a real advantage. A member's current custodian must agree to make the transfer, and the member must follow specific requirements set forth in federal tax regulations. TRS will accept rollovers from most qualified retirement plans. Rollover payments are processed after TRS receives a completed Rollover Certification form. For more information, call 877-927-5877 (877-9-ASK-TRS).



TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS


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employers@trsill.org

http://www.trsil.org

Part-Time Service Certification

(Prior to July 1, 1990)

Suzy A Smith
123 Sunny St
Pleasanton IL 00000

Social Security number: 999-99-9999
Date of birth: 01-01-1947
Home telephone number: (123) 456-7890
Work telephone number: (123) 987-6543
Work extension number: 222

Complete this certification to claim service credit in the Teachers' Retirement System for part-time teaching that was completed before July 1, 1990.

Other names under which member taught

Member signature

Date

School Official Certification

School year beginning July 1 (1)	Dates of employment		Number of days in school term (4)	Actual number of days paid (5)	Part-time salary rate for school term (6)	Gross actual earnings for school term (7)	Total annual hours worked (8)
	From (2)	To (3)					

Box 5: Credit is granted for each day or partial day worked. **Do not combine partial days into full-day equivalents.**

Box 6: If the member's daily rate varied during one school term, use a separate line for each compensation rate.

I certify that the information shown is correct as shown in our existing school records. If requested, I will provide this documentation. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

School official's signature	School official's title	Date	
Name of school district	County	Dist. no.	Telephone number ()
Address	City, state, ZIP		

Office Use Only:

Reviewed by	Date	Adjustment number
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**Substitute or Homebound
Service Certification**

(Prior to July 1, 1990)

Suzy A Smith
123 Sunny St
Pleasanton IL 00000

Social Security number: 999-99-9999
Date of birth: 01-01-1947
Home telephone number: (123) 456-7890
Work telephone number: (123) 987-6543
Work extension number: 222

Complete this certification to claim service credit in the Teachers' Retirement System for substitute or homebound teaching that was completed in any Illinois public school covered by TRS.

Other names under which member taught

Member signature

Date

School Official Certification

School year beginning July 1 (1)	Number of full days worked (2)	Number of partial days worked (3)	Total number of days teacher was paid (4)	Daily rate (5)	Gross actual earnings for school term (6)	Total annual hours worked (7)

Box 3: Credit is granted for each day or partial day worked. A partial day is defined as any day taught that was less than a full school day. **Do not combine partial days into full-day equivalents.**

Box 4: Total days should equal column 2 + column 3 unless some of the partial days were concurrent. Please note these exceptions on the form. If total days equal 100 or more, send supporting documentation used to determine days.

Box 5: If the member's daily rate varied during one school term, use a separate line for each compensation rate.

I certify that the information shown is correct as shown in our existing school records. If requested, I will provide this documentation. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

School official's signature	School official's title	Date
Name of school district	County	Dist. no.
Address	City, state, ZIP	Telephone number ()

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Leave of Absence Certification

Suzy A Smith 123 Sunny St Pleasanton IL 00000	Social Security number:	999-99-9999
	Date of birth:	01-01-1947
	Home telephone number:	(123) 456-7890
	Work telephone number:	(123) 987-6543
	Work extension number:	222

Complete this certification to claim service credit in the Teachers' Retirement System for the period of an approved leave of absence. A leave of absence is creditable as an approved leave if you did not resign prior to the granting of the leave; the employer promised renewed employment at the end of the leave; and the employer, through its board, took official action to approve the request for leave. Service credit for a maximum of three years may be granted for an official leave of absence. To receive credit for a leave of absence, you must return to teaching and establish service credit with TRS or the State Universities Retirement System for the period of the leave or one year, whichever is less.

Other names under which member taught

Member signature

Date

School Official Certification

Beginning date of leave of absence (month, day, year) / /	Ending date of leave of absence (month, day, year) / /		
Did the period of the leave of absence, plus creditable teaching service during the same school term, if any, include 170 days? <input type="checkbox"/> Yes <input type="checkbox"/> No	Annual salary rate prior to the leave of absence		
Did the member resume teaching in a position requiring participation in TRS following the leave of absence? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Date the member resumed teaching / /	Position status resumed <input type="checkbox"/> Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Substitute		
<input type="checkbox"/> I certify that the member was granted a leave of absence during the period listed and that this information is correct as shown in our existing board minutes or school records. If requested, I will provide this documentation. I certify that the information shown is correct as shown in our existing school records. If requested, I will provide this documentation. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.			
School official's signature	School official's title	Date	
Name of school district	County	Dist. no.	Telephone number ()
Address	City, state, ZIP		

Office Use Only:

Reviewed by	Date	Adjustment number
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Involuntary Layoff Certification

Suzy A. Smith 123 Sunny St. Pleasanton IL 00000	Social Security number: 999-99-9999 Date of birth: 01/01/1947 Home telephone number: (123) 456-7890 Work telephone number: (123) 987-6543 Work extension number: 123
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Complete this certification to claim service credit in the Teachers' Retirement System for an involuntary layoff.

Other names under which member taught	Member signature	Date
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School Official Certification

Please note that an involuntary layoff does not include nonrenewal of employment, dismissal for cause, or other performance-related reasons.

This involuntary layoff occurred when the member's employment was terminated as a result of a reduction in force due to (select one or more of the following):

- ☐ lack of funding
☐ lack of work
☐ elimination of position
☐ material reorganization

School district from which member was involuntarily laid off	School district county
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Date member was involuntarily laid off due to a reduction in force as provided for in the Illinois School Code
 / /

Current position

- ☐ Full-time ☐ Part-time ☐ Substitute

Date member returned to teaching service

/ /

I certify that the information shown is correct as shown in our existing school records. If requested, I will provide this documentation. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

School official's signature	School official's title	Date
Name of school district	County	Dist. no. Telephone number ()
Address	City, state, ZIP	

Office Use Only:

Reviewed by	Verified by	Date	Adjustment number
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Unreported TRS Service Certification

Suzy A Smith
123 Sunny St
Pleasanton IL 00000

Social Security number: 999-99-9999»
Date of birth: 01-01-1947
Home telephone number: (123) 456-7890
Work telephone number: (123) 456-0987
Work extension number: 2222

This certification is completed to claim service credit in the Teachers' Retirement System for teaching service in any Illinois public school covered by TRS. By signing as the member, I authorize TRS to discuss and receive any and all documentation pertaining to my teaching service.

Member - Complete Section A and send to the employer.

Employer - Complete Section B and return to TRS.

Section A: Member Information

Other names under which member taught

Member signature

Date

Section B: Employer Information and Certification

Report information on a fiscal year basis beginning July 1 and ending June 30. For contract periods longer than a school term, report information for the contract period within the fiscal year. Employment of four or more clock hours per day, five days per week is considered full-time teaching. **Supporting documentation, such as contracts, payroll records, W-2s, or job descriptions, must be submitted along with this form in order to grant service credit.**

Type of teaching FT/PT SUB (1)	School year beginning July 1 dates of employment		Number of days in school term (4)	Actual number of days paid (5)	Gross salary rate for school term (6)	Gross actual earnings for school term (7)	PT/SUB ONLY Total annual hours worked (8)
	From (2)	To (3)					

Box 5: Credit is granted for each day or partial day worked. **Do not combine partial days into full-day equivalents.**

Box 6: If the member's daily rate for substitute teaching varied during one school term, use a separate line for each compensation rate.

Certification: I certify the member was employed during the period listed and this information is correct as shown in our existing school records. I certify that the information shown is correct as shown in our existing school records. If requested, I will provide this documentation. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

School official's signature	School official's title	Date
Name of school district	County	District no.
Address	City, state, ZIP	Telephone number ()

22000022 06/2017



TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS



2815 W Washington St | PO Box 19253
Springfield, IL 62794-9253
888-678-3675 | FAX: 217-753-0969
employers@trsil.org
http://www.trsil.org

Employer Payment Coupon

For Member 2.2 Upgrade of Service Credit

The district superintendent, business manager, or payroll officer **must** complete this coupon to report employer payments of a member's optional contribution balance or payment of the 2.2 upgrade cost.

Name Suzy A. Smith	Social Security number 999-99-9999	Account number 77777
Employer name All American School District 1		TRS Code 999-9999

Amount Enclosed:	\$	Check Number:	
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Place an "X" in the appropriate box. **Choose only one.**

- ☐ This payment is a before-tax payment which was picked up in accordance with Internal Revenue Code, Section 414(h)(2). The action of the employer picking up the payment is documented in a collective bargaining agreement, an individual agreement, or a resolution, dated _____.
- ☐ This payment is an after-tax payment.

NOTE: In either case, the payment made by the employer on behalf of the indicated member is creditable earnings if paid prior to or with the member's last regular paycheck.

If reportable as creditable earnings, TRS Member Contributions, TRS Employer Contributions, and Member/Employer THIS Fund Contributions are due. Do not remit with this payment. Include these amounts with your next EFT remittance.

Name of district superintendent, business manager, or payroll officer (Please print.)	Telephone number
Signature of district superintendent, business manager, or payroll officer	Title

- This payment should be made separately. Do **not** include this payment with your monthly Employer Bill or any other contribution payments.
- Make your check **payable to Teachers' Retirement System** and mail to:
Teachers' Retirement System
2815 West Washington
P.O. Box 19253
Springfield, IL 62794-9253
- If remitting by overnight express, mail to:
Teachers' Retirement System
2815 West Washington
Springfield, IL 62702-3397
- Indicate the above account number on your check.
- Return this coupon with your check. Retain a copy of this coupon for your records.
- Contact our **Accounting Department** toll free at **(888) 877-0890** if you have questions.

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