

# EMPLOYER BULLETIN

## SUPPLEMENTARY REPORT REMINDERS

May 2021

### Importance of Completing Supplementary Reports

A Supplementary Report is required if an application for benefits (retirement, temporary disability or death) or refund is initiated prior to TRS completing its review of the Annual Report of Earnings. **Without the completed Supplementary Report, a member is not officially retired and cannot begin receiving retirement benefits. You will continue to complete Supplementary Reports in the Employer Access area of the TRS website.**

Following are some important reporting guidelines for completing Supplementary Reports.

- The “Last Paid Day (inclusive of paid sick days)” should represent the last day for which the member is being compensated. In most cases, this will be the member’s final work day (inclusive of e-learning/remote learning days).

Exceptions include:

1. If the member used sick, personal or vacation days after the last day actually worked, the last paid day is the date the member used his/her final sick, personal or vacation day.
2. If the district pays the member for emergency days in addition to his/her actual work days and the district did not use all of the emergency days during the school term, the last paid day is the date of the last unused emergency day.

For members who worked all year and resigned/retired at the end of the school term, the same date should be entered as the “Last Day of the School Term or Employment Agreement, If Longer,” “Last Paid Day (inclusive of paid sick days),” and “Effective Date of Resignation.”

“Last Paid Day” should not be confused with “Date of Last Payment for Regular Earnings” which appears on the second entry screen. The “Date of Last Payment for Regular Earnings” is only required if the member has a reportable lump-sum payment. This date is the day the member received or will receive his/her final paycheck for regular earnings.

- The extra-duty annual salary rate must equal extra-duty creditable earnings. The extra-duty rate and earnings are equal to the amount the member was paid for contractual and incidental extra duties.
- The flexible benefit plan annual salary rate must equal flexible benefit plan creditable earnings. For a partial year or docked member receiving the cash option, the reported flexible plan is equal to the cash

(more)

actually received. For any member receiving the insurance option, the reported flexible benefit plan would be equal to the amount the member would have received if he/she selected the cash option.

- If the district paid any portion of the 9 percent TRS contributions for the member, the appropriate factor must be included in the annual salary rate and creditable earnings.
- Extra duties that do not require student supervision or that are not related to the academic program are not reportable to TRS for any TRS members.
- For substitute and part-time noncontractual members, only extra duties that require member licensure are reportable.
- For full and part-time contractual members, report extra duties related to the academic program or involving the supervision of students. Do not report days for extra duties not requiring licensure.
- The base annual salary rate for full and part-time contractual members reflects what the members would have earned for working their contracted schedules, with no docks, for the entire school term or employment agreement, if longer. Do not report the full-time equivalent rate for part-time contractual members. The base annual salary rate will be greater than the base creditable earnings for full-time and part-time contractual members who worked a partial year or were docked.
- If a member only works summer school, he/she should be reported as an employment type of H, “part-time noncontractual,” with annual salary rate equal to creditable earnings.
- Report each day that a member performs work requiring member licensure, Monday through Friday, regardless of the length of the day. Do not convert partial days to whole day equivalents. For example, a member works two full days and four half days. Report six days.
- If the payroll software tracks the number of days a substitute teacher works, ensure that if a teacher substitutes on the same day for different teachers in the morning and afternoon the day is only counted once.
- When a member performs summer work for which member licensure is required (*i.e.* summer school, paid new teacher orientation), the additional days must be included in the reported contract days and days paid. The last paid day will be the last day worked in the summer.
- Earnings must be reported to TRS on an accrual basis. Accrual reporting requires earnings to be reported in the period in which services are performed, which may not coincide with the period in which the earnings are paid. Creditable earnings for services performed from July 1 through June 30 should be reported annually. When a summer assignment begins in June and continues into July, the related earnings must be reported in the fiscal year in which the service was performed, regardless of when payment was actually issued to the member. June earnings are reportable in the current fiscal year and July earnings are reportable in the next fiscal year.
- Granted sick leave days that do not meet the 3-step formula available for use requirement are not reportable. [Refer to Chapter 6 of the Employer Guide.](#)
- If payment for unused sick leave is issued to a member after the last regular paycheck and after the last day of work, the payment is not reportable as creditable earnings. All unused, uncompensated sick leave days on the member’s record at termination are reportable. [Refer to Chapter 6 of the Employer Guide.](#)

- For disability Supplementary Reports, report days paid (including paid sick leave) and earnings through the date of disability. Do not include any days or earnings for work after the member has returned from disability or any days or earnings based on an anticipated date of return.
- Complete and submit the Supplementary Report online. Employers may not submit paper copies of the report to TRS.

## Additional Guidance

Refer to Chapters 2, 3, 5 and 6 of the *TRS Employer Guide* for additional guidance and examples and the [Supplementary Report and Sick Leave Certification tutorial](#). If you have any questions, please contact us at [employers@trsill.org](mailto:employers@trsill.org).



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