

EMPLOYER BULLETIN

2021 EMPLOYER GUIDE CHANGES

December 2021

The *Employer Guide* has been updated with necessary changes for the 2021-22 school year. The online version is fully searchable using key words and answers can be found quickly. To reference the most current version of the guide, please delete your browser history, refresh your browser, and then <u>select this link</u> to read the *Employer Guide*.

Major Changes

Notification of Felony Conviction

Chapter 2

The School Code (105 ILCS 5/21B-85) requires the employing school board to notify TRS of any felony conviction of a TRS member. TRS strongly encourages employers to contact the TRS Office of Legal Counsel as soon as possible if a TRS-covered employee is charged with a work-related felony and inform the office of any developments in the case.

Membership Requirement of Foreign Teachers Chapter 2

All references to visa types and their impact on membership have been removed. A teacher from a foreign country who is licensed in Illinois and performs work that requires licensure under the School Code qualifies for TRS membership.

Temporary Salary Exemptions

Chapter 8

For a limited time, Public Act 102-0016 and Public Act 102-0525 allow employers to request exemption from employer contributions for excess salary increases on certain types of compensation. Please also refer to Employer Bulletins <u>FY22-08</u> and <u>FY22-12</u>.

Post-Retirement Employment Limitation and Subject Shortage Area Extended Chapter 10

The post-retirement employment limitations will remain at 120 days/600 hours through June 30, 2023.

The program that allows a TRS retiree to return to work without post-retirement employment limitation in an approved subject shortage area has been extended to June 30, 2024.

Final Average Salary Calculation

Chapter 11

For a member retiring on or after June 1, 2021 and for whom the 2020-21 school year is used in the final average salary calculation, the final average salary will be based on the four highest years within the last 10

(more)

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years of creditable service. Public Act 102-0016 removes the requirement that the final average salary calculation use the four for Tier 1 or eight for Tier 2 "consecutive" highest salaries. This change only applies to members who are retiring after June 1, 2021 and the 2020-21 school year is used in their final average salary calculations.

Please be aware that this change could impact employer contributions due for salary increases in excess of 6 percent.

Gemini

Many of the chapters were updated to include guidance on reporting under Gemini. However, TRS is working on updating Chapters 4 and 5. For detailed guidance on Gemini, please refer to the Pay-Period Reporting (Gemini) section of the TRS website.

Questions

If you have any questions about the updated *Employer Guide*, contact the Employer Services Department at (888) 678-3675 or by email at <u>employers@trsil.org</u>.



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