EMPLOYER BULLETIN

INSTRUCTIONS FOR FILING THE ANNUAL REPORT OF EARNINGS AND RELATED REPORTS

June 2022

Introduction

This bulletin will assist employers with completing the Annual Report of Earnings and other related reports. Please refer to **Employer Bulletin FY22-36** for information on the Gemini Annual Certification Process.

Annual Reporting System

Employers who are caught up in Gemini reporting will be able to roll up the reported information and make updates to that data. Employers will then certify this information and it will be imported to the ARS in the Employer Access area of the website where employers will submit the final Annual Report. Training for the Gemini Annual Certification process will be provided in the near future.

Once the information has been imported into the ARS, the steps to be followed for resolving edits, making updates and submitting the report are the same as in prior years under the legacy ARS.

Employers who are not rolling up their Gemini reported information will use the legacy ARS. For additional information on the web-based ARS, please refer to the following links:

- the **Import File Specifications**
- **Chapter 5** in the *Employer Guide* and
- Annual Report **tutorial presentation**.

Employers may access the ARS from the TRS website under the **secure Employer Access area**.

Filing deadline

August 15, 2022 is the filing deadline for the Annual Report of Earnings.

The Annual Report should report service credit and creditable earnings in accordance with applicable laws and rules. An Annual Report failing to materially conform to the applicable laws and rules of TRS will not be deemed received until it is properly corrected and resubmitted to TRS. **A $250-per-day, late-filing penalty will be assessed for each day past the deadline that this report is not on file with TRS.** If an employer is assessed a late-filing penalty, the penalty will be reflected in the penalties section of the Employer Bill.

Annual Report

After signing in to the secure **Employer Access area**, employers can navigate by using menu items located on the left side of the screen.

Employers who did not roll up and certify their Gemini reported data should import or recover employee data into the ARS by clicking on "Import/Recover/ Delete" in the left navigation area under "Annual Report."

Importing employee records is a time-saving process that allows employers to gather payroll information from an employer's payroll system and then import the data into the ARS.

Modifications to the imported data are generally necessary to properly report Annual Report data in accordance with TRS guidelines.

If the recover option is used, the process will recover from the TRS database all employees with service information from the prior year. This will take into account any employees added or deleted during the prior year through the adjustments to earnings or Annual Report processes.

After importing or recovering, the employee data may be modified via the member's "Update Employee" screen. To locate this screen, click the "Update" link from the "Employee List" menu under the "Annual Report" section of the secure Employer Access Area online.

Some employers may want to work in a table view format to enter Annual Report information or to modify imported data. Working in a table view format may save time if many teachers need to be entered or there are a large number of modifications required to imported data. TRS has developed a method for the data to be entered or modified in a table view format in an Excel spreadsheet, and then imported into the ARS. If you prefer to use the table view format, select "Create Spreadsheet File." This option can also be used by employers who have rolled up and certified their Gemini reported data if a large amount of updates are required.

Additional information regarding the web-based ARS and completing the Annual Report may be found in Chapter 5 of the *Employer Guide*.

Terminated Sick Leave Report

The sick leave information provided on the Terminated Sick Leave Report allows TRS to record unused, uncompensated sick days from former employers throughout a member's career. The Terminated Sick Leave Report should include all members who terminated employment during the 2021-22 school year, with the exception of members whose unused sick leave days have already been submitted to TRS on a Supplementary Report. Do not include any member whose sick leave days were reported on a Supplementary Report.

Employers reporting in Gemini should report the Employment End Date, Employment End Reason and remaining balance of unused, uncompensated Sick Leave/Personal Days on the last pay period report the member(s) will be reported on. This information will be included in the rolled-up data for those using the Gemini Annual Certification process. Once the information is rolled up, employers will have the opportunity to add sick leave information or make updates to the rolled-up information. After the Annual Certification process in Gemini is complete, this information will be imported into the Annual Report section of your Employer Access account. Review the imported information and make any necessary corrections using the instructions in the following paragraph before submitting the Annual Report.

Terminated sick leave information is entered by employers using the legacy ARS or updated by employers using the Gemini Annual Certification process via the member's "Update Employee" screen. To locate this screen in the Employer Access area, select the "Employee List" in the "Annual Report" section of the menu, then select the "Update" link to the left of the member's name and Social Security number. The Terminated Sick Leave section is displayed below the Earnings section.

When completing this report, please note:

- The beginning employment date is the first date that the member began working for the district, not the first day of the 2021-22 school year or the member's hire date. If the exact day of the month is unknown, indicate the first day of the month. However, if the exact date is known, it should be specified.

- The ending employment date is the final day a member worked or used a sick, personal or vacation day, not the member's resignation date.

- If the district has employed a member more than once and sick leave days earned from the previous employment were reinstated to the member, contact TRS to ensure that the previously reported sick leave days are corrected to zero. If the district employed a member more than once and sick leave days earned from the previous employment period were not reinstated to the member, only report the most recent employment period and the sick leave days associated with that employment period on the report.

- Report only unused, uncompensated sick leave days that a member had available on the date he/she terminated district employment. Include unused business, personal or other nonvacation leave days that were available to use for illness.

- Round sick leave days to the nearest 10th decimal place. Do not round sick leave days to the nearest whole number. For example:

    1. If the member had 55.75 sick leave days, report 55.8 days.
    2. If the member has 72.32 sick leave days, report 72.3 days.

Sometimes districts have members who have been involuntarily laid off due to a reduction in force (RIF) and as of the August 15 Annual Report deadline, employers do not know who will be rehired. Complete the form based upon current information when filing the Annual Report. If anyone is rehired after the Annual Report has been submitted, send TRS a revised Terminated Sick Leave Report.

For additional information on reporting sick leave days, refer to **Chapter 5** and **Chapter 6** of the *Employer Guide* and **Employer Bulletin FY22-34**.

Leave of Absence Report

A Leave of Absence Report is generated for each member who was on an unpaid leave of absence during any portion of the 2021-22 school year.

In Gemini, employers report the number of days members are on unpaid leaves of absence during the school year. This information will be included in the rolled-up data for those using the Gemini Annual Certification process. Once the information is rolled up, employers will have the opportunity to make updates to the number of Days Paid reported under the Payment Reason of LA - Unpaid Leave of Absence. After the Annual Certification process in Gemini is complete, this information will be imported into the Annual Report section of your Employer Access account. Review the imported information and make any necessary corrections using the instructions in the following paragraph before submitting the Annual Report.

Leave of absence information is entered by employers using the legacy ARS or updated by employers using the Gemini Certification process via the member's "Update Employee" screen. To locate this screen in the Employer Access area, select "Employee List" in the "Annual Report" section of the menu, then select the "Update" link to the left of the member's name and Social Security number. The Leave of Absence section is displayed below the Terminated Sick Leave section. Include those on leaves under the Family Medical Leave

Act (FMLA) of 1993, reductions in force (RIF), or any other type of unpaid leave. Only include members on an approved leave of absence that were paid for less than 170 days. **Only report the time period for which members were unpaid.**

The member may be able to purchase TRS service credit for the period of the unpaid leave of absence. Providing this information allows TRS to notify the member of his or her right to claim the service credit. While additional information may be needed, TRS is able to begin processing the optional service claim. Leave of absence information reduces inquiries in future years when the member realizes the potential for claiming the unpaid leave of absence for optional service credit. Without this information, inquiries often are made several years after the leave occurred, resulting in a request for information from employers that sometimes is decades after the leave.

Sabbatical Leave Report

A Sabbatical Leave Report is generated for each member who was granted a paid sabbatical leave of absence in accordance with the School Code (105 ILCS 5/24-6.1) for any portion of the 2021-22 school year.

In Gemini, employers report time periods members are on a sabbatical leave during the school year. This information will be included in the rolled-up data for those using the Gemini Annual Certification process. Once the information is rolled up, employers will have the opportunity to make updates to the number of Days Paid and Earnings reported under the Payment Reason of SB - Sabbatical. After the Annual Certification process in Gemini is complete, this information will be imported into the Annual Report section of your Employer Access account. Review the imported information and make any necessary corrections using the instructions in the following paragraph before submitting the Annual Report.

Sabbatical leave information is entered by employers using the legacy ARS or updated by employers using the Gemini Certification process via the member's "Update Employee" screen. To locate this screen in the Employer Access area, select "Employee List" in the "Annual Report" section of the menu, then select the "Update" link to the left of the member's name and Social Security number. The Sabbatical Leave section is displayed below the Leave of Absence section. This section does not apply to leaves of absence granted for other reasons.

Refer to **Chapter 6** of the *Employer Guide* or the School Code for more information about sabbatical leaves.

Edit process — fatal and non-fatal edits

The edit process allows the employer to correct reporting errors or explain situations that TRS will be required to research. Each edit is assigned a number and is either fatal or non-fatal. Edits invoked for each member can be viewed on the "Update Employee" screen. Fatal edits will be shown in red and non-fatal edits in black. A short description of the edit will be shown with the edit number. To see a detailed description of the edit code and instructions for addressing the edit, select the ⓘ at the end of the edit description.

Fatal edits
A fatal edit identifies incorrect or incomplete information and must be corrected before the Annual Report can be submitted to TRS.

Non-fatal edits
A non-fatal edit does not necessarily mean that the information entered is incorrect. Many edits are reasonableness checks, prompting TRS to verify the member data. Review the reported information. If the member has been correctly reported, enter an explanation for the edit. Employers should not modify the

member data solely because an edit exists. Modifications to the member data should be made only if the original information is incorrect or not in accordance with reporting guidelines.

If a non-fatal edit appears and the reported information is correct, an edit explanation is required before the Annual Report can be submitted to TRS. A detailed note on the "Edit Report" may prevent an inquiry from TRS. A bulletin with reporting reminders will be sent in the near future.

Late-payment penalty

July 10, 2022, is the last day to deposit all required contributions for the 2021-22 fiscal year.

For employers reporting using the legacy ARS, if any additional contributions are owed after the Annual Report Remittances Report is completed, remit the contributions through the EFT system. Enter "2022" for the fiscal year and "60" as the pay period. Contributions must be made by August 15 to avoid penalties. For employers reporting and making contributions in Gemini, all pay period reports and contributions must be remitted by July 10.

Refer to **Chapter 4** of the *Employer Guide* for more information. TRS will notify employers of any penalties due.

Annual Report information and notes

Keep the Annual Report information and notes readily available until the middle of November. After TRS receives the Annual Report, an extensive review process takes place. TRS Employer Services Department auditors review all of the Annual Reports and complete the review process by the middle of November. Based upon telephone calls or correspondence with districts, corrections to the reported information may be necessary.

After all required corrections are processed, employers will be notified via email when the report is complete and the Summary of Changes Report is available to view. Employers are annually required to confirm that they have reviewed the Summary of Changes Report. To confirm, select "Confirm Sum of Changes" on the left navigation bar. Select the check box on the Confirm Summary of Changes screen and then "Save."

Address Request Report

Employers may receive a Member Address Request Report after TRS has received and entered the Annual Report into the database. Members who do not have an address on file with TRS or have an invalid address will be shown on the report. Verify the Social Security numbers are correct and then provide the addresses for the members. Please return the report to the TRS Springfield office.

Report Difference Process

Once a review of the Annual Report of Earnings is complete and all necessary corrections are processed, TRS will calculate the amount of TRS and THIS Fund contributions due based upon the earnings reported. TRS will transfer any overpayment of TRS contributions to underpayments of TRS contributions.

TRS acts as a service agent for the Illinois Department of Central Management Services for the collection of THIS Fund contributions. As a result, TRS cannot process any transfers between the TRS contributions and the THIS Fund contributions. If after any transfers of contributions an overpayment greater than $50 exists, TRS will voucher the overpayment to the district. If any amounts greater than $50 are due, TRS will notify the employer on the Report Difference Contributions section of the monthly Employer Bill. For more information regarding the billing process please refer to **Chapter 4** of the *Employer Guide.*

2022-2023 Days Worked Report

Accuracy in reporting the number of days is critical because this number is used to determine the amount of TRS service credit each member receives for the school year.

Service credit is granted for each day or partial day worked, Monday through Friday, during the school year in a position requiring teacher licensure.

Many school districts have developed their own system to record and accumulate the number of days the member was paid for during the school year. School districts who do not have an automated days tracking system in place may find the 2022-23 Days Worked Report useful for recording the date of each different day worked throughout the 2022-23 year for part-time contractual, part-time noncontractual (hourly), or substitute teachers. **The form can be downloaded from the TRS website**.

Questions

For Leave of Absence Report questions, please email **MemberAccountsLOA@trsil.org** or call the Member Accounts Department at 877-927-5877, ext. 2756. For questions about completing the Annual Report or other related reports, please email questions to **employers@trsil.org** or call the TRS Employer Services Department Monday through Friday during the business hours of 7:30 a.m. to 4:30 p.m. at 888-678-3675, option 1.