



FY24-03

EMPLOYER BULLETIN

ANNUAL CERTIFICATION REMINDERS

August 2023

This bulletin contains reporting reminders for completing the Annual Certification. Also refer to [Employer Bulletin FY24-01](#) entitled Instructions for Filing the 2022-23 Annual Certification.

Filing Deadline

The filing deadline for the 2022-23 Annual Certification is Tuesday, August 15, 2023 at 11:59 p.m. Service and creditable earnings information must be reported in accordance with the laws and rules applicable to TRS. An Annual Certification failing to materially conform to the laws and rules applicable to 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 the report is not on file with TRS.** If an employer is assessed a late filing penalty, the penalty will be reflected in the Penalties/Other section of the Employer Bill.

Federal Funds

In Gemini, federal funds are reported by grant type and are not assigned to individual members. When transferring to the TRS legacy system, you will notice when viewing your Annual Report in Employer Access that federal funds have been assigned to the highest-paid members. This does not impact the member or district.

Compliance Questionnaire

The Compliance Questionnaire is viewable in the Employer Access area of the TRS website under the Annual Report section. This report has been prefilled, however, is not used for audit purposes and does not need to be reviewed or updated by the employer.

TRS and THIS Annual Report Remittances

Based on corrections made during the Annual Certification process, contributions may be due to TRS. You cannot make payment with your Annual Certification. Once the Annual Certification has been audited by TRS, the employer will be billed for any contributions due. Amounts due will be reflected in the Report Difference Contributions section of the monthly Employer Bill and in the Invoices section on the Totals page of the next Pay-period Report.

Reporting Reminders

Extra-duty Reporting

- For full-time (F) and part-time contractual (P) members, extra duties related to teaching or the academic program, or involving the supervision of students are reportable as creditable earnings.

**TEACHERS' RETIREMENT SYSTEM
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- For substitute (S) and part-time noncontractual (H) teachers only extra duties that require teacher licensure are reportable. Do **not** report extra duties that do **not** require teacher licensure.

Summer School and Summer Extra-duties

- When a teacher only teaches summer school, report the employment type as part-time noncontractual (H) with annual salary rate equal to creditable earnings.
- Wages for performing summer duties that require teacher licensure are reportable for all active TRS members. The additional summer days worked are reportable.
- Wages for summer extra duties that do not require teacher licensure are reportable for full-time (F) and part-time contractual (P) TRS members, provided the summer work is related to teaching or the academic program **or** involves supervision of students. Days paid should not be reported for extra duties that do not require licensure. Extra duties that do not require licensure are not reportable for substitute (S) or part-time noncontractual (H) employees.

Accrual Reporting

Earnings must be reported to TRS on an accrual basis. Creditable earnings for services performed from July 1, 2022 through June 30, 2023 should be reported on the 2022–23 Annual Certification. If a summer assignment begins in June and continues into July, the payment must be prorated between the two fiscal years. Earnings for the work done in June 2023 must be reported in the 2022–23 school year, even if payment is not issued until July. Earnings for the work done in July 2023 must be reported in the 2023–24 school year.

Membership – Chapter 2 of the *Employer Guide*

TRS membership commences once two requirements are met. First, the individual must have a valid Illinois teaching license. A valid Illinois license is one that is registered. Second, the individual must be employed in a position requiring licensure under the School Code — a determination that is made by the Illinois State Board of Education (ISBE) and not the individual employer or TRS. If the individual does not meet both of those requirements, he/she cannot be a member of TRS.

- Do not report any individuals who do not have a valid, registered Illinois teaching license.
- Do not report any individuals in positions that do not require teacher licensure.
- Working as a teacher’s aide (paraprofessional) does not require licensure and therefore earnings for these days are not reportable creditable earnings and the related days paid are not available for service credit. If a teacher works as both a teacher’s aide (paraprofessional) and in a licensed position, such as a substitute teacher, his/her earnings and days in the licensed position will be reportable to TRS.
- An individual who independently contracts with an employer to provide services for which teacher licensure is required qualifies as a TRS member even if the individual is paid through accounts payable. Contributions on earnings are required even if the contract characterizes the individual as an “independent contractor.” If the individual is paid with federal grant money, the employer TRS contribution for federally-funded salary must also be remitted.
- Report employment type (E), extra duty, for individuals who are full-time (F) or part-time contractual (P) teachers at another TRS-covered employer who perform only extra duties not requiring licensure at your district.
- Foreign teachers must be licensed and working in a position requiring licensure to participate in TRS.

Days Paid

Report each day that a member is paid Monday through Friday, regardless of the length of the day. Do not convert partial days to full-day equivalents. For part-time contractual (P) teachers, count and report the actual number of calendar dates worked. For example, if a teacher is employed 50 percent time and works 3.5 hours every day for the full 180-day school term, report 180 days paid, not 90 full-time equivalent days.

Salary Limitations

Two different groups of TRS members are subject to limitations on salary reportable as creditable earnings. Refer to [Chapter 3 of the Employer Guide](#).

- For Tier I members who first established membership after June 30, 1996, the creditable earnings limit for the 2022–23 school year is \$305,000. Persons who first established membership prior to July 1, 1996 are not affected by this limitation.
- For Tier II members, the creditable earnings limit for the 2022–23 school year is \$119,892.41. Tier II members are those who first established membership with TRS or a reciprocal system on or after Jan. 1, 2011.

Salaries Paid From Federal Funds

An employer contribution is due on any portion of a member's salary (including stipends and substitute pay) that is creditable earnings and paid from special trust or federal funds administered by the employer. Examples of programs paid from federal funds include, but are not limited to:

1. Title I (programs include Low Income and Migrant Education)
 2. Title II
 3. Title III
 4. Title IV (programs include 21st Century)
 5. Title VI
 6. I.D.E.A. Special Education Grant
 7. Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA)
 8. Governor's Emergency Education Relief Fund (CARES, CRRSA)
 9. Emergency Assistance for Non-public schools
 10. American Rescue Plan Elementary & Secondary Emergency Relief Fund Homeless Children & Youth
 11. American Rescue Plan Elementary & Secondary Emergency Relief Fund
- Report the amount of earnings paid from federal funds, not the employer contribution amount due on salaries paid from federal funds.
 - If any portion of the member 9.0 percent retirement contributions are paid from the federal grant, include the board-paid amount in the salaries paid from federal funds.
 - Ensure the amount reported is equal to the amount received from the federal grant. Often the amount received does not equal the amount budgeted or charged to the grant by the district.
 - Review all federal grants to ensure all salaries paid from the grant have been included on the Annual Certification.

Payment for Sick Leave Days

In a member's final year of employment, lump sums due and payable prior to or concurrent with receipt of the employee's final paycheck for regular earnings or with the last day of employment are reportable to TRS as creditable earnings. Lump-sum payments that are not due and payable at the time of the receipt of the last paycheck or on the last day of employment are not reportable to TRS.

When a teacher terminates employment, TRS requires the employer to report all unused, uncompensated sick leave days the member had available for use at termination. If a lump-sum payment for unused sick leave is reportable to TRS as creditable earnings, the days used in the payment calculation are considered compensated, and the compensated sick days are not reportable to TRS for service credit. However, if the lump-sum payment for unused sick leave days is not reportable to TRS as creditable earnings, the days used in the payment calculation are not considered to have been compensated at retirement, and the uncompensated sick leave days are reportable to TRS for service credit. Ultimately, either the days or the lump-sum payment is reportable to TRS, but never both and never neither.

Supplementary Report Errors

If an error was made on the Supplementary Report, submit a Revised Supplementary Report online. Sign into the Employer Access area of the TRS website, then select the "Revise Submitted Supp Reprts" menu item on the left navigation bar. Enter the reason for the corrections along with the corrections and submit the Revised Supplementary Report to TRS.

Questions

For questions about completing the Annual Certification, email employers@trsill.org or call the TRS Employer Services Department at 888-678-3675, option 1.

If you submitted your Annual Certification but discover an error, email required corrections to employers@trsill.org

