EMPLOYER BULLETIN

INSTRUCTIONS FOR FILING THE 2024-2025 ANNUAL CERTIFICATION

Annual Certification

The Annual Certification process can be started once all 2024-25 Defined Benefit (DB) pay-period reports have been uploaded and posted and all records from pay-period reports requiring TRS review have been processed. To begin the roll up of the information reported throughout the year, go to the Employer Reporting Dashboard and select "Click here to start/continue the Annual Certification process."

For guidance on the Annual Certification process and reporting requirements, refer to the following links:

- **TRS Annual Certification Process** *(review before starting)*

- **Annual Certification Edits**

Filing Deadline

August 15, 2025, 11:59 p.m. is the filing deadline for the Annual Certification. The Annual Certification should report service and earnings in accordance with applicable laws and rules. An Annual Certification 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 and in the Invoices section on the Totals page of the next pay-period report after the penalty has been assessed.

Annual Certification Dashboard

After initiating the Annual Certification process, the Annual Certification Dashboard will be displayed. Employers can navigate to different pages within the Annual Certification allowing multiple people to work on the Annual Certification at the same time.

Member Summary

This page lists every member on the Annual Certification and the member's rolled-up service and earnings information. Once all data has been rolled up, review if the Members count is correct on the top left side of the Annual Certification Member Summary page. If any members are not reported, stop and delete the Annual Certification by using the Delete button at the bottom of the page. Any time Delete is used, all corrections are lost. You will need to upload a report to add the member to Gemini. After the report is submitted and posted, the Annual Certification process can be started again by selecting "Click here to start/continue the Annual Certification process" from the Employer Reporting Dashboard.

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TEACHERS' RETIREMENT SYSTEM
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A yellow triangle will appear in the Action Needed column if there are errors that need to be resolved. You can select the Errors Only box on the top right to easily identify the members who need to be researched. Select "View Summary Details" from the Actions dropdown to go to the Annual Certification Member Summary Details page to view the member's details and make changes, certify warnings errors and enter/update the edit explanations. After addressing all error codes, making all necessary corrections, and ensuring all members' service and earnings information is correctly reported, select the "Review Complete" box.

New — An Employer Changes Report is available showing all changes made by the employer during the Annual Certification which can be downloaded at any point during the process. Under the Services menu, choose Annual Certification Inquiry. Select "Retrieve" to display all years or select a specific fiscal year to view. Select "Employer Changes Report" from the Actions dropdown.

Edit Explanations

This page lists all edit explanations that were entered on the Member Summary Details page. From the Actions dropdown, you can view the Summary Details for the member or update the Edit Explanation. After reviewing all Edit Explanations and ensuring they are accurate and complete, select the "Review Complete" box. Edit explanations can also be updated on each individual member's Member Summary Details page.

Final Sick Leave

The Final Sick Leave Review page should include all members who terminated employment during the school year. This page will display all members who were reported as terminated throughout the year on pay-period reports.

Employers can add sick leave information or make updates to the rolled-up information. Termination information is added through the Annual Certification Member Summary Details page.

When reporting sick leave, please note:

- The Employment Begin Date is the first date that the member began working for the district in a TRS-covered position. This is the date the employer reported on the pay-period reports and it cannot be updated through the Annual Certification.

- The Employment End Date is the final date a member worked or used a sick, personal or vacation day. It is **not** the member's resignation date.

- If the district 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 Certification deadline, employers do not know who will be rehired. Report final sick leave based upon current information when filing the Annual Certification. Notify TRS if anyone is rehired after the Annual Certification has been submitted and sick leave needs to be corrected. For additional information on reporting sick leave days, refer to **Chapters 5 and 6 of the** *Employer Guide* and **Employer Bulletin FY24-13**.

After ensuring sick leave has been accurately reported for all members who terminated during the school year, select the "Review Complete" box.

Federally Funded Earnings

The Federally Funded Earnings page lists the total amount of federally funded salaries paid by grant type. Employers are able to edit the amount of salaries reported under each grant type or add salaries under a grant type that is not listed. After ensuring all federally funded salaries have been accurately reported, select the "Review Complete" box.

Workers' Compensation

The Workers' Compensation page is used to list all members who were on workers' compensation during the year and part of their daily rates were paid by the employer while on workers' compensation. After adding all members who were paid part of their daily rates while on workers' compensation, select the "Review Complete" box.

Final Annual Certification Page

Once all errors have been resolved by making necessary corrections and/or providing detailed edit explanations, sick leave has been reviewed for terminated members, total federal funds have been reviewed, and the Workers' Compensation page has been completed, progress to the final page of the Annual Certification process. On this page employers will review and certify the final totals for the fiscal year and submit the report to TRS.

Mass Update

If it is discovered that there is a district-wide error in reporting contract days and/or days paid after all data has been rolled up, use the Mass Update feature on the Annual Certification Member Summary page to make corrections to contract days and/or days paid.

Members selected for Mass Update will be rerun through the edit process. If you find that changes made through mass update are not accurate, the Annual Certification will have to be deleted and the Annual Certification process will need to be started again by selecting "Click here to start/continue the Annual Certification process" from the Employer Reporting Dashboard. All corrections are lost anytime Delete is used. Due to this, review changes made through Mass Update before resolving any other errors.

Adding Records

From the Summary Details page for each member, select "Add Row" in order to add a row to report a new Employment Type or to add an additional Payment Reason record. We suggest adding the new row before adjusting the earnings on the existing records.

Saving Changes

When changes are made via Quick Edit or Add Row, tab out of the box and select "Save" under Actions. All changes will be saved and the Save button at the bottom of the page will be disabled. Select "Cancel" to

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return to the Annual Certification Member Summary page to continue addressing edits. After changes have been saved, the Cancel button serves as the "back" option. **Do not use** the back option from the browser.

Earnings and Service Not Reportable

If an employee has been reported on pay-period report(s) and it is discovered that they were not in a TRS-covered position, they cannot be deleted from the Annual Certification. On the Annual Certification Member Summary Details page select "Quick Edit" from the Actions drop down enter zero "0" in all editable fields.

Edit Process – Fatal and Warning Errors

The edit process allows the employer to correct reporting errors or explain situations that TRS will be required to research. Each error is assigned a number that is either fatal or a warning. Errors invoked for each member can be viewed on the Annual Certification Member Summary Details page. To access this page from the Annual Certification Member Summary page, choose the Actions dropdown and select "View Summary Details." Those with errors will have a yellow triangle in the Action Needed column.

When reviewing the Summary Details, fatal errors will be shown in red and warning errors in yellow. A short description of the error will be shown with the error number. To see a detailed description of the error code and instructions for addressing the error, select "View More" in the Error Resolution column. Fatal errors must be corrected before the Annual Certification can be submitted to TRS. Warning errors are reasonableness checks prompting the employer to certify the error and provide edit explanations. The following explanations do not provide enough detail for TRS to complete processing the Annual Certification. We will be required to contact you for additional information.

- "Reported correctly."

- "Worked all year."

New — If a Supplementary Report for retirement or death was submitted prior to the Annual Certification and the amounts do not match, a fatal error will appear and must be fixed. Review both the Supplementary Report and the Annual Certification. If the Supplementary Report is correct, update the Annual Certification. If the Annual Certification is correct, submit a revised Supplementary Report in Employer Access. **After submitting the revision,** make a change on the Annual Certification to rerun the edit process and resolve the fatal errors. We suggest changing the BS Full Annual Rate by 1 penny and then save the row. Select the overall "Save" at the bottom of the page to rerun the edits.

Leave of Absence

In Gemini, employers report the number of days members are on unpaid leaves of absence during the school year. The Payment Reason LA - Unpaid Leave of Absence should be used to report leaves under the Family Medical Leave Act (FMLA) of 1993, reductions in force (RIF), or any other type of board-approved unpaid leave. This information is included in the rolled-up data in the Annual Certification. Employers can make updates to the information reported under the Payment Reason of LA or add LA records.

Members may be able to purchase TRS service credit for the period of the unpaid leave of absence. Providing leave of absence information allows TRS to notify the member of his/her right to claim the service credit.

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Military Leaves

TRS will give full earnings and service credit to all members called away from teaching to active military duty without charging any contributions for the period the members are on active duty. In Gemini, employers report time periods members are called to active military duty during the school year. This information will be included in the rolled-up data in the Annual Certification. Employers can make updates to the information reported under the Payment Reason of ML – Military Leave or add ML records.

Sabbatical Leave

In Gemini, employers report time periods members are on a sabbatical leave of absence in accordance with the School Code (105 ILCS 5/24-6.1) during the school year. This information will be included in the rolled-up data in the Annual Certification. Employers can make updates to the information reported under the Payment Reason of SB – Sabbatical or add SB records. This payment reason should not be used to report 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.

Submit the Annual Certification

Once all errors have been resolved, necessary corrections made and each page from the Annual Certification Dashboard has been reviewed, progress to the final page of the Annual Certification process. On this page, you will review and certify the final totals for the fiscal year and submit your report to TRS.

Corrections after Annual Certification Submitted to TRS

Once submitted, employers will no longer be able to make updates. If you find a correction is necessary (i.e. timesheet for work performed in June turned in late, sick leave did not include personal leave days, teacher paid on incorrect step of the salary schedule, member resigned after Annual Certification submitted and sick leave needs to be reported, etc.,) email TRS at **employers@trsil.org**. Include the member's name, last four of the SSN, reason for the correction, required correction(s).

Reports

Employers will be able to view and print reports from the Employer Access area of the TRS website. The following reports will be available:

- Annual Report,

- Annual Report Remittances,

- Terminated Sick Leave Report,

- Leave of Absences Reports,

- Sabbatical Leave Reports,

- Summary of Changes and

- Prior year Annual Reports.

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Annual Certification Information and Notes

Keep the Annual Certification information and notes readily available until the middle of November. After TRS receives the Annual Certification, an extensive review process takes place. TRS Employer Services Department auditors review all Annual Certifications 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 in Employer Access. To confirm, select "Confirm Sum of Changes" on the left navigation bar. Select the check box on the Confirm Summary of Changes page and then "Save."

Report Difference Process

Based on corrections made by the employer during the Annual Certification process and/or corrections made by TRS during the audit of the Annual Certification, contributions may be due to TRS or due back to the employer. Once the review of the Annual Certification is complete, 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 exists, TRS will voucher the overpayment to the district. If any amounts are due, they will be reflected in the Report Difference Contributions section of the monthly Employer Bill and in the Invoice section on the Totals page of the next pay-period report.

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 Days Worked Report useful for recording the date of each different day worked throughout the year for part-time contractual, part-time noncontractual (hourly), or substitute teachers. The form can be downloaded from the TRS website.

Post-retirement Hours Worked Calendar

Employers are required to report post-retirement hours worked in Gemini. Annuitants are limited to work a maximum of 600 hours per school year in a TRS-covered position. All time that an annuitant is required to be present (before, between and after class) and paid time off counts towards the limitation. Record each full day (five or more hours) as five hours, even if more than five hours were worked on that date. For partial days, (fewer than five hours), record the actual number of clock hours worked to the nearest quarter hour. For additional information on post-retirement, refer to Chapter 11 of the *Employer Guide*. The form can also be downloaded from the TRS website using this link.

Questions

For questions about completing the Annual Certification, 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.