

**FY26-03**

EMPLOYER BULLETIN

GEMINI SCHOOL YEAR SETUP AND REPORTING REMINDERS FOR DEFINED BENEFIT REPORTS

July 2025

New Year Set-Up

Prior to submitting the first defined benefit (DB) report for the 2025-2026 fiscal year, employers must complete and/or review all sections on the School Year Setup Dashboard. When each page is marked “Review Complete for fiscal year 2025-2026,” **Reviewed** will display in green on the Dashboard. Prior to submitting contribution reports for Defined Contribution (SSP) for the 2025-2026 fiscal year, the General, Payroll Schedule and Banking pages must be marked “Review Complete.” Refer to the following for step-by-step instruction:

1. [School Year Setup](#)
2. [Video of School Year Setup Training](#)

School Year Setup Dashboard

A **NEW** feature is the School Year Setup Dashboard. A link to this Dashboard will show on the landing page within Gemini if any pages have not yet been marked Reviewed. Once the School Year Setup is complete and all pages are marked Reviewed, the direct link will no longer appear on the landing page. The Dashboard can always be found under the Employer Information, Participation menu in the blue ribbon across the top of the page. Once you complete the review of each page, select the “Review complete for fiscal year 2025-2026” checkbox.

General

This page should be reviewed first. **NEW:** Employers are required to provide their Payroll Vendor and select applicable Job Categories, before proceeding to the next Dashboard task. Medical/Counseling has been added as a Job Category. To add Vendor information and Job Categories, select Edit in the top right corner of the page.

Banking

Employers can establish separate bank accounts for each Retirement Plan – Defined Benefit and Defined Contribution/SSP. Make any necessary updates. An End Date should not be entered if the employer plans to continue using the current bank account.

(more)

Board Paid TRS

Indicate if the employer pays any portion of the TRS-covered member's 9% retirement contributions for each Job Category by selecting Add Board Paid TRS in the top right corner. Indicate the amount paid by the board in the Comments field for each applicable Job Category.

Payroll Schedule

NEW for 2025-2026, if both Teacher and Administrator are selected as Job Categories on the General page, separate payroll schedules must be added for each. The Review Complete checkbox cannot be selected until payroll schedules are completed for all Job Categories. It is recommended that a separate Payroll Schedule be created for substitute and/or hourly employees who are paid in arrears and have a payment lag or payroll frequency that is different from contractual employees.

Also **NEW** this year, TRS is requiring maximum Contract Days to be entered on each payroll schedule that includes Full-time or Part-time Contractual employees. For a Teacher Payroll Schedule, enter the maximum number of Base Salary (BS) contract days a teacher could work each pay period based on the regular school term calendar. For an Administrator Payroll Schedule, enter the maximum number of Base Salary (BS) contract days the administrator(s) with the highest number of contract days could work each pay period. Be sure to include paid emergency days and/or paid holidays. Do not include summer school and/or licensed extra-duty days worked outside the school calendar. Refer to the training slide deck [Payroll Schedules](#).

Sick Leave

Report the amount of **all** normal annual allotment(s) of sick leave days provided to the members under the collective bargaining agreement, contracts and/or board policies. Include personal days, business days and any other nonvacation days that can be used as sick leave. Please ensure that if there is a tiered normal annual allotment or if there are members who are covered under the selected Job Category who receive a varying number of sick leave days, all the normal annual allotments in the fiscal year are reported. The Allotment – Comment field should be used to provide additional details about the reported normal annual allotment(s), including how the employee qualifies for each allotment entered.

Example 1: Teachers at District A have tiered normal annual allotments of sick leave and personal leave days. Personal leave days are available for use as sick leave. Teachers receive the following allotments based on their years of service within the district.

- 0-10 years of experience receive 10 sick leave days and 2 personal leave days.
- 11-20 years of experience receive 15 sick leave days and 2 personal leave days.
- 21-30 years of experience receive 20 sick leave days and 3 personal leave days.
- Over 30 years of experience receive 25 sick leave days and 4 personal leave days.


Enter 12, 17, 23 and 29 days.

Example 2: Administrators at District A have tiered normal annual allotments of sick leave and 2 personal leave days. Personal leave days are available for use as sick leave.

- 10-month administrators receive 15 sick leave days.
- 11-month administrators receive 17 sick leave days.
- 12-month administrators receive 20 sick leave days.

Enter 17, 19 and 22 days.

Two **NEW** questions have also been added for 2025-2026:

1. Do you reinstate sick leave days upon an employee's return to employment? Select Yes if when you rehire a TRS-covered employee, you return the sick leave days they had accumulated during their prior period of employment. If sick leave days are returned, notify TRS to remove the previously reported sick leave days. Select No if when you rehire a TRS-covered employee, they start their new period of employment with only the normal annual allotment of the year rehired. Select Other if you return sick leave days to some but not all TRS-covered employees or return some but not all of the previously reported sick leave days. When selecting Other, provide a detailed comment about the policies regarding reinstatement.
2. Do you have a policy to grant sick leave days in addition to the normal annual allotment during this Fiscal Year? Select the blue  to see examples of granted sick leave days.

Flexible Benefit Plan

Enter flexible benefit plan information. An add-on flexible benefit plan offers a choice between insurance and options that qualify as creditable earnings (e.g., cash, a tax-sheltered annuity under the Internal Revenue Code [IRC], Section 403[b], or a qualified tax-deferred compensation plan under IRC, Section 457[b]). For additional information and examples of flexible benefit plans refer to [Chapter 3 of the Employer Guide](#).

A grandfathered flexible benefit plan only offers the option to receive salary in lieu of health insurance to members hired before a certain date. The two types of grandfathered flexible benefit plans follow:

1. Everyone hired before the grandfathered date can switch between the salary option and the insurance. After the flexible benefit plan becomes grandfathered, the salary option continues to be reportable for all members hired prior to the grandfathered date.
2. No new hires can elect the salary option. Those hired before the grandfathered date who were receiving the salary option may continue to receive the salary option. However, if they switch to the insurance, they cannot elect the salary option in the future. The flexible benefit plan is only reportable for those electing and receiving the salary option.

If a flexible benefit plan is only offered to some members of a group (i.e., not all administrators but the superintendent only or principals only, etc.,) report the plan as add on and not grandfathered.

NEW for 2025-2026, separate flex plan data must be provided for:

- the Medical/Counselor Job Category,
- multiple flex plan amounts can be added by Employment Type, and
- employers are asked if there is a minimum FTE percentage for Full-Time or Part-Time Contractual members to participate in the Flex Plan.

If you incorrectly select that the employer has a flexible benefit plan, contact TRS to make the correction.

Example 1: District A offers the following flexible benefit plan to teachers:

- All full-time teachers have the option to receive \$1,000 cash in lieu of health insurance.
- Teachers in the retirement track receive 6% increases on all earnings including the flexible benefit plan for up to 4 years. There are teachers in the first and second years of the retirement track.

- The district prorates the flexible benefit plan based on a member full-time equivalency. They have a .8 teacher who works 5 days per week/6 hours per day, a .6 teacher who works 3 days per week, a .5 teacher who works five days per week/3.75 hours per day.

District A should enter \$1,000.00, \$1,060, \$1,123.60, and \$800 for full-time teachers and \$600.00 and \$500.00 for part-time contractual teachers.

Example 2: District B offers all teachers employed 50% or more the following options. The district has teachers who work less than 5 days per week or less than 4 clock hours per day who are eligible for the flexible benefit plan option.

- If employed before July 1, 2020, teacher is offered a \$1,500 403(b) tax-sheltered annuity in lieu of health insurance.
- If employed after July 1, 2020, teacher is offered a \$700 403(b) tax-sheltered annuity in lieu of insurance.

District B should select “Yes” to the question asking if there is a minimum FTE percentage for Full-Time or Part-Time Contractual members to participate in the flexible benefit plan. They should enter \$1,500.00 and \$700.00 for both full-time and part-time contractual teachers.

Other Reminders

- All pay-period reports and contributions for the school year ended June 30 are due by July 10th. A \$50-per-day late-filing penalty will be assessed for each day past the deadline a pay period report is submitted.
- August 15, 2025, is the filing deadline for the Annual Certification. 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.
- Employers must report post-retirement hours worked in Gemini. Annuitants are limited to working a maximum of 600 hours per school year in a TRS-covered position. For additional information on post-retirement, refer to [Chapter 11 of the Employer Guide](#). The Post-Retirement Hours Worked form can also be [downloaded from the TRS website using this link](#).
- Employers 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](#).

Questions

Email employers@trs.il.org or call the TRS Employer Services Department at 888-678-3675, option 1.

