

EMPLOYER BULLETIN

ANNUAL CERTIFICATION REMINDERS

July 2025

This bulletin contains reporting reminders for completing the Annual Certification. Also refer to [Employer Bulletin FY26-02](#) entitled Instructions for Filing the 2024-25 Annual Certification.

Filing Deadline

The filing deadline for the 2024–25 Annual Certification is Friday, August 15, 2025 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.

Upcoming Annual Certification Training on Thursday, July 24

If you missed our Annual Certification trainings, we have another opportunity on Thursday, July 24 at 9 a.m. during our regularly scheduled Zoom session. If this is not convenient, you may also watch a previously recorded [Annual Certification Training video](#) and/or refer to the [TRS Annual Certification Process instructions](#).

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. Report the amount of earnings paid from federal funds, not the employer contribution amount due on salaries paid from federal funds. Refer to [Chapter 4 of the Employer Guide](#) for examples.

Note the following for federally funded programs:

- If any portion of the member 9.0 percent retirement contribution is 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.

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, it 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. A **New** 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.

Reporting Reminders

Refer to the Annual Certification [Reporting Reminders section of the website](#) for important reporting guidelines for completing annual certifications.

Corrections

Once the 2024-25 Annual Certification is 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 digits of the SSN, reason for the correction and required correction(s). If the corrections change the total amount of federal funds for the school year being adjusted, please provide the total corrected federal funds amount for the year. Please provide a copy of the payroll histories for corrections to earnings \$2,000 and greater and a calendar of days worked for corrections to days paid greater than 10 days.

Section 16-192 of the Illinois Pension Code requires TRS to correct its members' earnings and service for four fiscal years prior to the fiscal year in which the error was noted. For example, if an error discovered in the 2024-25 school year occurred during the 2020-21, 2021-22, 2022-23 and/or 2023-24 school years, the employer must email the TRS Employer Service Department.

Questions

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

