

EMPLOYER BULLETIN

DEFINED BENEFIT FALL 2025 REPORTING REMINDERS

September 2025

This bulletin discusses defined benefit reporting topics. We hope these reminders assist you in your Gemini reporting.

Membership

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.

- If you employ a teacher who does not have a valid, registered Illinois teaching license, do not report him/her until a teaching license has been issued by the Illinois State Board of Education.
- If a teacher does not have a Social Security number, do not include him/her on your Pay-period Contribution Report. Once the teacher has been issued a Social Security number, you may begin reporting him/her and will need to process adjustments to report the earnings and service for the pay periods worked prior to having a Social Security number. Please refer to [this video](#) or [presentation](#) for more information about adjusting prior Pay-period Reports in Gemini.

Employment Begin Date

The Employment Begin Date is the first date the member works in a position requiring licensure.

Use the following guidance when reporting Employment Begin Dates for employees moving from a non-TRS to a TRS position and for rehired TRS members.

- For current employees who have previously worked in a non-TRS covered position, report the first day worked in a position requiring licensure.
- For a rehired contractual teacher who hasn't worked in the last full school year for your employer, report the most recent date worked in a position requiring licensure, not the original start date.
- If a substitute, part-time noncontractual or extra-duty only teacher has not worked in the last full school year for your employer, report the most recent date the member has worked in a TRS-covered position.
- TRS annuitants working in TRS-covered positions must be reported on Pay-period Reports. The Employment Begin Date is reported as the first date the annuitant worked in post-retirement employment. Do not report the date the annuitant worked in your district prior to retirement. (more)

Employment Begin Date and Deferred Earnings

Teachers/administrators who are new to the district often perform extra duties (i.e., workshop attendance, curriculum development, etc.) or noncontributory work (painting the classroom, teachers' aide in the summer school program, etc.) in the summer prior to the first day of work in a licensed position. The extra duty (ED) and/or noncontributory (NC) earnings should be reported with 0 Days Paid and Deferred as Yes.

If members begin receiving base salary (BS) before the first day of work in a licensed position and there are no days worked between the Pay Period Begin Date and Pay Period End Date, report the Employment Begin Date as the first date the member will work in a licensed position position, 0 Days Paid and Deferred as Yes.

Reporting Unpaid Leaves of Absences

A member may be able to purchase TRS service credit for a period of the unpaid leave of absence. Providing leave information allows TRS to notify the member of his/her right to claim the service credit. While TRS may need additional information, 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 occur years after the leave, resulting in a request for information from employers that may no longer have documentation of the leave.

While reporting a member on a leave of absence/FMLA, you must report the days the member has been unpaid using the Days Paid field. If a member is on an unpaid leave of absence/FMLA, do not report anything in the Docked Days field. Docked Days are reported for days docked that are not covered by a board-approved leave of absence/FMLA.

When a member purchases a leave of absence, the cost is based on the annual salary rate prior to the leave.

Full Annual Rate is required for full-time and part-time contractual teachers who are on an unpaid leave of absence/FMLA. For a member who starts the year on an unpaid leave of absence/FMLA, report the Full Annual Rate as the base rate for the prior year. For a teacher who takes an unpaid leave of absence during the year, report the Full Annual Rate equal to the base rate for the current year.

For additional guidance on reporting Unpaid Leaves of Absences refer to [this Leave of Absence Presentation, 2025](#).

Days Paid

On each Pay-period Report, employers are required to report Days Paid as the number of days members worked and/or used accumulated leave time (sick leave, personal leave, vacation) from the Pay Period Begin Date to the Pay Period End Date. For additional information on reporting Days Paid in Gemini, refer to [Employer Bulletin FY25-07](#).

Reporting Post-retirement Hours

TRS annuitants working in TRS-covered positions must be reported on Pay-period Reports. To ensure that members do not exceed the post-retirement employment limit of 600 hours, it is imperative that hours are reported accurately and timely on the Pay-period Reports. For additional information on reporting post-retirement hours in Gemini, refer to [Employer Bulletin FY25-06](#).

Extra-Duty Reporting

Effective with the 2024-25 school year, extra duties that involve teaching or supervising students and other assignments related to the academic program are reportable as creditable earnings regardless of a mem-

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ber's employment type. For additional information on reporting extra duties, refer to [Employer Bulletin 24-14](#). Refer to [Employer Bulletin FY24-10](#) for guidance on determining if the extra-duty earnings should be reported as Payment Reason of ED – Extra-Duty/Stipends or LE – Licensed Extra Duty Outside Contract Calendar.

Questions

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

