Dear Employer:

Since retirement season is here and it’s also almost time to complete the Annual Report of Earnings, we have some employer helpful reminders about Supplementary Reports and Sick Leave Certifications for you.

A Supplementary Report is required if an application for benefits (retirement, temporary disability or death) or refund is initiated prior to TRS completing its review of the Annual Report of Earnings. When a member initiates the benefit or refund process, TRS creates a Supplementary Report for that person. A Sick Leave Certification is also created when a member is retiring. Employers are required to file Supplementary Reports and Sick Leave Certifications via the Web-based Supplementary Report and Sick Leave Certification System.

To locate Supplementary Reports and Sick Leave Certifications, log in to the secure Employer Access area of the TRS website and click on “Supp Rpts/Sick leave certs”.

For additional information on the Web-based Supplementary Report and Sick Leave Certification System, please refer to the following links:

- [Chapter 5 in the Employer Guide](#)
- [Supplementary Report and Sick Leave Certification Tutorial](#)

Below are several tips for completing Supplementary Reports and Sick Leave Certifications.

**Supplementary Report Tips**

- The last paid day (inclusive of paid sick days) should represent the last date on the school calendar for which a member is being paid. Many districts’ calendars include paid emergency days. Any unused emergency days are considered paid days at the end of the school year. For districts that pay for unused emergency days, please be sure to use the last date for which members are receiving salary per the school calendar. Members do not need to be physically present on those dates for them to be considered paid days. This is not the date a teacher will receive his/her last paycheck for regular earnings.
- Unused personal leave days are governed by the same rules set forth for sick leave
days. Therefore, if unused and unpaid personal leave days can be used by the teachers in the event of illness, they are available to be reported for sick leave service credit and should be reported with the unused sick leave days.

- When a member terminates employment, TRS requires the employer to report all unused, uncompensated sick leave days that 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 payment or the days are reportable, never both and never neither.

- When reporting sick leave days on the Supplementary Report, round sick leave days to the nearest tenth decimal place. For example: 1) If a member has 55.75 sick leave days, report 55.8 sick leave days. 2) If a member has 72.32 sick leave days, report 72.3 days. Do not round sick leave days to the nearest whole number.

- Report each day that a member performs work requiring teacher licensure, Monday through Friday, regardless of the length of the day. Do not convert partial days to full-day equivalents.

- Earnings must be reported to TRS on an accrual basis. Accrual reporting requires earnings to be reported in the period in which services are performed, which may not coincide with the period in which the earnings are paid. Creditable earnings for services performed from July 1 through June 30 should be reported annually. When a summer assignment begins in June and continues into July, the related earnings must be reported in the fiscal year in which the service was performed, regardless of when payment was actually issued to the member.

- If a member did not work the full school year, please ensure the base salary rate reflects what the member would have made had he/she worked the full year with no docks. The extra-duty rate field should include the full contractual extra-duty stipend amounts plus any earnings for incidental extra duties. If the partial-year member completed all contractual extra duties, the extra-duty rate will equal the extra-duty earnings. If the partial-year member did not complete all contractual extra duties, the extra-duty rate will include the full annual stipend amount while the extra-duty earnings will include only the portion of the contractual stipend that the member actually earned and was paid. If the district pays any portion of the 9.4 percent TRS contributions for the member, the appropriate factor must be included in the annual salary rate.

**Sick Leave Certification Tips**

- For administrators, the normal annual allotment (column 1 on the Sick Leave Certification) is defined as the amount of annual sick leave granted to teachers under the collective bargaining agreement or employment policies including personal days that can be used as sick days. For employer contribution purposes, the normal annual allotment for administrators will be the same amount that is granted to teachers.

- If a member did not receive any sick leave days in any of the years listed on the Sick Leave Certification, enter 0 in column 1 and column 2.

- If the district granted the member additional sick leave days, column 2 will be greater than column 1.
Edits invoked for each member can be viewed after entering the Supplementary Report and Sick Leave Certification information and clicking “Save” at the bottom of the screen. Please ensure you click “Save” prior to submitting the Supplementary Report or Sick Leave Certification to TRS so that you are able to view all of the edits.

After signing in to the secure Employer Access area, employers can view or print a list of TRS edit codes with descriptions and actions by using the “How to Use This System” menu item on the left navigation bar.

Use the “Reports” menu item on the left navigation bar to print copies of the Supplementary Reports and Sick Leave Certifications that have been submitted to TRS. Blank copies of the forms for any members included on the Supp Rpts/Sick Leave Certs list can also be printed.

If any changes occur after the Supplementary Reports or Sick Leave Certifications have been submitted, use the “Revise Submitted Supp Rpts” or “Revise Submitted SL Certs” menu item on the left navigation bar to submit corrections online. Enter the corrections along with the reason for the corrections and submit the corrected Supplementary Report or Sick Leave Certification to TRS.

If you have further questions, please contact us at employers@trs.illinois.gov. Thank you.