

**Sent:** Friday, May 30, 2014 2:48 PM  
**To:** Employers  
**Subject:** Sick Leave Certifications & Supplementary Reports

Dear Employer:

When a member initiates the retirement process, TRS creates a Sick Leave Certification and a Supplementary Report for that person. In March, TRS converted from paper forms to a new online Supplementary Report and Sick Leave Certification system. All Supplementary Reports and Sick Leave Certifications must now be completed in the Employer Access area of the TRS website and submitted online. **Even if you already have paper Supplementary Reports and Sick Leave Certifications for some of your retiring teachers, please don't send in the paper forms.** If you have a paper form for someone who is not showing up in your online list, please email us at [employers@trs.illinois.gov](mailto:employers@trs.illinois.gov) or call us at (888) 877-0890, option 1.

Several tips follow for completing Supplementary Reports and Sick Leave Certifications:

- 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.
- The Last Paid Day (inclusive of paid sick days) is the last date for which salary is earned, including used, compensated sick, personal or vacation days.
- When a teacher 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 days are reportable or the payment, never both and never neither.
- Report each day that a member is paid 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 teacher.
- 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.

For additional information on completing Supplementary Reports and Sick Leave Certifications, please refer to the Supplementary Report tutorial and Employer Bulletin 14-05 entitled "[Online Supplementary Reports and Sick Leave Certifications](#)" on the TRS website.

Employer Services Department  
Teachers' Retirement System of the State of Illinois

NOTE: Please do not respond to this email address. It is only for informational purposes.