

EMPLOYER BULLETIN

REPORTING REMINDERS

May 2024

This bulletin reviews several reporting guidelines that will help you report service and earnings information on Pay-period Reports and the Annual Certification.

Reporting Licensed Extra Duty Versus Extra Duty

If extra duties do not require licensure (examples: coaching, sponsorship, etc.) they are reportable as payment reason of ED with 0 days paid.

If the extra duties require licensure (internal substitution, homebound teaching, behind the wheel driver's education, etc.) and are performed on the same day that a teacher is working, report as payment reason of ED with 0 days paid.

If the extra duties require licensure (internal substitution, homebound teaching, behind the wheel driver's education, etc.) and the work is performed on a day (Monday through Friday) the teacher is not already working, report as payment reason of LE (Licensed Extra-Duty Outside Contract Calendar) with days paid equal to the number of days worked.

- **Example 1:** A full-time teacher conducts behind the wheel in December during winter break and in June after the end of the school term. Report the behind the wheel earnings as payment reason of LE with days paid.
- **Example 2:** A part-time contractual teacher works on Monday, Wednesday and Friday. On occasion, the teacher substitute teaches or performs homebound teaching on Tuesdays and Thursdays. Report the substitute teaching and/or homebound teaching as payment reason of LE with days paid.
- **Example 3:** A full-time teacher conducts behind the wheel instruction after school on days he was already working. Report the behind the wheel earnings as payment reason of ED with no days paid.

Reporting Retired Teachers in Gemini

TRS annuitants working in TRS-covered positions in post-retirement must be reported on pay-period reports.

All time that a teacher or administrator is required to be present for duties requiring teacher licensure is subject to the limitation. Paid sick, personal and vacation days are subject to the post-retirement employment limitation. Extra duties that do not require teacher licensure (e.g., coaching, lunchroom supervision, chaperoning) should not be reported and are not subject to the post-retirement employment limitation.

Annuitants' time worked will be reported in hours. Full days are converted to hours (nearest quarter hour) and a full day never counts for more than five hours. On days that the annuitant works less than five hours per day, all time the annuitant is required to be present should be counted.

- **Example 1:** An annuitant teaches two 45-minute classes but is required to be in class 10 minutes between classes and 10 minutes before and after class. On this day, a total of two hours is counted against the post-retirement limits.
- **Example 2:** On Monday, an annuitant works a full 7-hour day; on Tuesday, he works 2.25 hours; on Wednesday, he works 3.5 hours and on Thursday, he works a full day. For this annuitant, 15.75 hours would be reported.

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.

Refer to [Chapter 10 of the Employer Guide](#) for additional information on post-retirement employment.

If you have reported post-retirement hours incorrectly, refer to [Employer Portal Procedures – Adjustment and Retro Record Reporting Procedures](#) to correct the reported hours.

Mid-Year Changes

Full-Annual Rate

The full annual rate is the base rate for the full year from the salary schedule or individual contract. When a TRS-covered member's full annual rate changes mid-year, the full annual rate should be reported equal to the amount the member will earn for the full year between the two positions on all future pay-period reports.

The full annual rate should include any board-paid TRS contributions.

- **Example 1:** Teacher A begins the year with a base rate of \$52,000. In January, after working 97 days, she moves on the salary schedule and her base rate for the remaining 83 days is \$58,000. \$52,000 should be reported as the full annual rate until January. Once her rate changes, the full annual rate should be reported as the amount she will earn for the full year between the two positions $\$54,766.67 [(\$52,000 / 180 \times 97) + (\$58,000 / 180 \times 83)]$.
- **Example 2:** Administrator B begins the year as an assistant superintendent with a base rate of \$85,000. On February 1, he is promoted to superintendent and his base rate is \$100,000. \$85,000 should be reported as the full annual rate until January. Once his rate changes, the full annual rate should be reported as the amount he will earn for the full year between the two positions $\$91,250 [(\$85,000 / 24 \times 14) + (\$100,000 / 24 \times 10)]$.
- **Example 3:** Teacher C begins the year with a base rate of \$72,000. He is docked 4 days during the first semester. After the first semester, he moves on the salary schedule and his base rate for the remainder of the year is \$80,000. This district prorates the salary earned for each semester by dividing the base salary by 2. \$72,000 should be reported as the full annual rate until January. Once his rate changes, the full annual rate should be reported as the amount he will earn for the full year between the two positions $\$76,000 [(\$72,000 / 2) + (\$80,000 / 2)]$. **The days docked do not change the full annual rate.**

Reporting the full annual rate as instructed above will ensure the annual salary rate is calculated correctly by the Gemini roll-up process on the Annual Certification. No corrections are required if the full annual rate has been reported incorrectly on prior pay-period reports. Report the correct full annual rate on all future reports.

Contract Days

Contract days are the number of days in the school term or the member’s employment agreement, whichever is greater. When a TRS-covered member’s contract days change mid-year, the contract days should be reported equal to the days the member will work for the full year between the two positions on all future pay-period reports.

- **Example 1:** Administrator D began the year working as a teacher with a 180-day school term. On March 1st after working 125 days as a teacher, she was promoted to a principal with a 260-day employment agreement. There were 85 days remaining on the principal contract. Contract days should be reported as 180 until March. Beginning in March, the contract days should be reported as 210.
- **Example 2:** Administrator E has the same employment situation as Administrator D except he is docked 3 days as a teacher and 1 day as an administrator. Contract days should be reported as 180 until March. Beginning in March, the contract days should be reported as 210. **The days docked do not change the contract days.**

Reporting contract days as instructed above will ensure the contract days are calculated correctly by the Gemini roll-up process on the Annual Certification. No corrections are required if the contract days have been reported incorrectly on prior pay-period reports. Report the correct contract days on all future reports.

Worker’s Compensation

When a TRS-covered member on worker’s compensation is paid part of his/her salary while on worker’s compensation, report 1/3 of his/her daily rate for each day. He/she is reported the same regardless of whether the teacher is being paid 1/3 of the daily per diem for the day or if the teacher is paid his/her full salary and the teacher provides the received worker’s compensation payments to the district.

- **Example 1:** Teacher F has a base salary of \$40,000. The district pays her salary over 24 pays. Each pay is \$1,666.67. She used 1/3 of a sick leave day and was docked 2/3 of her daily rate for five days while on worker’s compensation. The five days were all in the same pay period. The total number of days paid in the pay period are 11.

How to Report on Pay-period Report	
Job Category	Teacher
Contract Days	180
Employment Type	Full-time
FTE Percentage	100
Full Annual Rate	\$40,000
Payment Reason	Base Salary
Earnings	\$925.93 [$\$1,666.67 - (40,000 / 180 \times 2/3 \times 5)$]
Days Paid	11
Docked Days	3.33 (2/3 of a day docked for 5 days)

(more)

- **Example 2:** Teacher G has the same salary as Teacher F and is also on worker’s compensation for five days during the same pay period. However, she is paid her full salary by the district and provides the district the payments she receives from worker’s compensation.

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Employment Types

TRS has clarified the guidelines for reporting permanent/district-wide substitute teachers. A permanent/district-wide substitute teacher working on a contractual basis under the guidelines below are reportable as full-time or part-time contractual.

F – Full-time

- Employed in a TRS-covered position
- Employed for four or more clock hours per day
- Employed for five days per week (Monday through Friday)
- Has an employment agreement to work a specified period of time
- Has an established annual salary rate
- Includes permanent substitutes/district-wide substitutes working on a full-time basis.
 - An individual employed in a permanent position in which there is an established annual salary rate, schedule and guaranteed placement in a position requiring licensure every day of the member’s schedule/calendar.

Example: District 1 has two positions in the district where the teachers are assigned to substitute in positions requiring licensure every day. Their schedule consists of full days every day of the school term. They are reportable as employment type of F-full-time.

P – Part-time contractual

- Employed in a TRS-covered position
- Employed for fewer than four clock hours per day or five days per week
- Has an employment agreement to work a specified period of time
- Has an established annual salary rate
- Includes permanent substitutes/district-wide substitutes working on a part-time contractual basis.

- An individual employed in a permanent position in which there is an established annual salary rate, schedule and guaranteed placement in a position requiring licensure every day of the member's schedule/calendar.

Example: Teacher A shares the permanent substitute teaching position with Teacher B. Teacher A works Monday, Wednesday and Friday and Teacher B works Tuesday and Thursday. Both teachers are reportable as employment type of P-part-time contractual.

S – Substitute

- Employed in a TRS-covered position
- Employed as temporary replacement of another teacher, regardless of the length of employment or rate of pay
- Includes daily/on-call substitute teachers and long-term substitute teachers (i.e., a teacher filling in for a teacher who is on a leave of absence)
- Includes individuals who are filling a permanent substitute/district-wide substitute position; however, they are not guaranteed placement in a position requiring licensure every day. They can be assigned to non-TRS covered positions (i.e., teacher's aide, secretary, etc.) on days when positions requiring licensure are not available. They are reportable as employment type S-substitute and only the days and earnings for working in a position requiring licensure are reportable.

Prior Year Corrections

Section 16-192 of the Illinois Pension Code requires TRS to correct its members' creditable earnings for four fiscal years prior to the fiscal year in which the error was noted. For example, if an error discovered in the 2023-24 school year occurred during the 2019-20, 2020-21, 2021-22 and/or 2022-23 school years, the employer must email the TRS Employer Services Department at employers@trsill.org to request an Employer's Report of Adjustments to Earnings form be processed. Include the member's name, last four digits of the Social Security number, reason for the correction and the corrected days paid, annual salary, and creditable earnings. Include if the total amount of salaries paid from federal funds for the year are impacted by the correction(s). If the member worked a partial year, include the base annual salary rate, flexible benefit plan earnings, extra duties earned and/or lump-sum payments. In addition, please provide a copy of the payroll histories and calendar of days worked for all corrections.

Questions?

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

