

Chapter Five: Reporting

Index of Examples

Example Description	Example	Page
Accrual	53-55	37
Days Worked Report		59
Docked days - full-time	20	22
Docked days - full-time teacher docked at substitute rate	22	22
Docked days - part-time contractual	21	22
End-of-career salary increases	56	38
Extra duty - full-time	16	20
Extra duty - part-time contractual	17	21
Extra duty - part-time noncontractual	19	21
Extra duty - retirement	60	54
Extra duty - substitute	18	21
Federal funds	50-52	36
Flexible benefit plan - full-time employed partial year	36	29
Flexible benefit plan - full-time teacher on leave of absence, flexible benefit plan prorated	37	29
Flexible benefit plan - full-time teacher on leave of absence, flexible benefit plan not prorated	38	30
Flexible benefit plan - teacher and administrator plan	39	30
Full-time - administrator with 11-month contract	6	17
Full-time - administrator with 12-month contract	5	16
Full-time - disability	58	52
Full-time - employed partial year	1	15
Full-time - federal funds	4	16
Full-time - four clock hours daily	2	16
Full-time - paid over 12 months	3	16
Full-time - retirement	57	50
Jury duty - district makes partial payment	41	31
Military service	42	32
Multiple employers - full-time and extra duty	25	24
Multiple employers - full-time and part-time contractual	23	23
Multiple employers - part-time contractual	24	23
Multiple employers - substitute	26	24
Multiple employment types - full-year employment	27	25
Multiple employment types - part-time noncontractual and substitute	29	26
Multiple employment types - substitute to full-time	28	26
Multiple employment types - part-time contractual and substitute	30	26
Noncreditable earnings - converting fringe benefits to salary	46	34
Noncreditable earnings - employer payment of member's THIS Fund contribution	47	34

Example Description	Example	Page
Noncreditable earnings - travel allowance with salary option	45	34
Part-time contractual - partial year	8	18
Part-time contractual - refund	59	53
Part-time contractual - three days per week	7	17
Part-time noncontractual - homebound teacher	9	18
Part-time noncontractual - social worker	10	18
Prepayment of earnings	49	35
Sabbatical leave	48	35
School administrator - retirement	62	56
Substitute - also teacher's aide	13	19
Substitute - death	61	55
Substitute - full days	11	19
Substitute - paid at two different rates and nonlicensed duties	14	19
Substitute - paid full-time rate	15	20
Substitute - partial days	12	19
Summer extra duty - full-time	33	28
Summer extra duty - substitute	34	28
Summer school - full time	31	27
Summer school - substitute	32	27
Summer school only	35	28
Tax-sheltering - salary schedule add-on method	44	33
Tax-sheltering - salary schedule reduction method	43	32
Workers' compensation - employer pays partial salary	40	31
Sick Leave Certification for Public Act 94-0004 Forms		
Full-time - retirement	57	51
School administrator - retirement	62	57

Non-Fatal Edit Code Examples	Example	Page
Annual salary rate and creditable earnings reported correctly	1	4
Annual salary rate reported incorrectly	2	4
Annual salary rate and creditable earnings reported incorrectly on Supplementary Report	3	5
Returning to teaching after temporary disability	4	5
Annual salary rate and creditable earnings reported correctly for current and prior years	5	6
Days paid, annual salary rate and earnings reported incorrectly in the prior year	6	7
Part-time contractual (P) teacher for whole year with no docks	7	8
Part-time contractual (P) teacher with docks	8	8

Importance of the Annual Report of Earnings

The Annual Report of Earnings provides the information necessary to establish and record earned service credit, salary rates, creditable earnings, and contributions for members. The integrity of each member's retirement record depends upon the accuracy of this report. The Annual Report also provides the information necessary to prepare the member's TRS Benefits Report.

Every TRS employer is required to file an Annual Report with TRS each fiscal year.

Information for the Annual Report of Earnings

The Annual Report of Earnings should include only earnings for the current fiscal year. After the Annual Report has been filed, necessary corrections can be made by filing an Employer's Report of Adjustments to Earnings form for previously reported earnings.

When a claim for benefits (retirement, disability, death) or refund is initiated prior to the date TRS completes the review of the Annual Report, a Supplementary Report form must be completed by the employer.

Filing the Annual Report of Earnings and related forms

Employers are required to file their Annual Report of Earnings via the web-based Annual Reporting System (ARS). Submission is entirely online. There are no forms or additional documents to mail. The ARS allows multiple users to access the system and work on the Annual Report at the same time. Employers also have the ability to enter edit explanations, earnings, terminated sick leave, leave of absence, or sabbatical leave information for each member on one screen.

In June of each year, TRS emails instructions for using the web-based ARS and filing the Annual Report of Earnings.

Web-based ARS

After signing in to the secure Employer Access area, employers can navigate by using menu items located on the left side of the screen.

Import/Recover/Delete - Use to import data from an employer file, recover data from the prior year's Annual Report, delete earnings information, or delete all employees from the Annual Report.

Importing employee records is a time-saving process that allows employers to gather payroll information in a fixed-length ASCII format and then import the data into the ARS. Modifications to the imported data are generally necessary to properly report Annual Report data in accordance with TRS guidelines.

If the recover option is used, the process will recover from the TRS database all employees that have service and earnings information from the prior year. This will take into account any employees added or deleted during the prior year through the adjustments to earnings or Annual Report processes.

Employee List - Use to view a list of all employees on the Annual Report. On this screen, use the "Update" link to modify or delete employee information, including employee demographic information, earnings, terminated sick leave, leave of absence, and sabbatical leave.



Add Employee - Use to manually enter an employee to the Annual Report. Employers will be prompted to enter addresses for all new TRS members.

Remittances - Use to enter the amounts remitted for each contribution type.


Compliance Questionnaire - Use to complete the Compliance Questionnaire.

Reports - Use to view and print various reports.

Submit to TRS - Use to view an Annual Report checklist, enter contact information, and submit a completed Annual Report to TRS. Once the Annual Report is submitted, employers will receive an email confirming TRS has received the report.

Note: if you are entering data on a screen, you must first save the information before selecting a menu item to prevent losing any unsaved data.

Edit process – fatal and non-fatal edits

The edit process gives the employer an opportunity to correct reporting errors or explain situations that TRS will be required to research. Each edit is assigned a number and is either fatal or non-fatal. Employers can print a list of all edit codes by selecting on “How To Use This System” on the left navigation bar, then selecting “TRS Edits.” Edits invoked on each member can be viewed on the “Update Employee” screen. Fatal edits will be shown in red and non-fatal edits in black. A short description of the edit will be shown with the edit number. To see a detailed description of the edit code and instructions for addressing the edit, refer to the printed edit list or **select the  at the end of the edit description.**

Fatal edits

A fatal edit identifies incorrect or incomplete information and must be corrected before the Annual Report can be submitted to TRS.

An example of a fatal edit with incorrect information is Edit 4215 - “Creditable earnings are greater than annual salary rate.” Annual salary rate cannot be less than creditable earnings. Either annual salary rate or creditable earnings must be corrected. For additional information on reporting annual salary rates refer to pages [13-14](#), “Annual Report Information–Annual salary rate.”

An example of a fatal edit with incomplete information is Edit 5203 - “Total number of days paid is required and must be a whole number. If employment type is extra duty, enter zero.” For employment types full-time, part-time contractual, part-time noncontractual and substitute, enter the total number of days (Monday through Friday) the teacher performed licensed work. Ensure partial days are not converted to whole day equivalents. A zero must be entered for employment type extra duty. For additional information on days paid refer to [page 13](#), “Annual Report Information–Days paid.”

Non-fatal edits

A non-fatal edit does not necessarily mean that the information entered is incorrect. Many edits are reasonableness checks, prompting TRS to verify the member data. Review the reported information. If the member has been correctly reported, enter an explanation for the edit. A detailed note on the “Edit Report” may prevent an inquiry from TRS. Employers should not modify the



member data solely because an edit exists. Modifications to the member data should be made only if the original information is incorrect or not in accordance with reporting guidelines.

Non-fatal edit examples

In the first example shown, the information reported is correct but a detailed explanation is required on the edit report.

Edit 4288 - “The daily rate (computed by dividing the annual salary rate by the number of days in the employment agreement) multiplied by the total number of days paid is not within \$1,000.00 of creditable earnings for a full-time member age 50 or greater.” Review the reported information and correct if in error. This edit often occurs when rate and earnings are correct, but the calculation appears incorrect because the member received extra duty or lump-sum payments. If the annual salary rate and creditable earnings are both correct, please provide a detailed breakdown of the reported annual salary rate and creditable earnings.

The following edit explanations do not provide enough detail for TRS to complete processing the Annual Report. TRS will be required to contact the employer for additional information.

- “The teacher was docked.”
- “On leave of absence for part of the year.”
- “Earned extra duties.”

Example 1: Teacher 1 annual salary rate and creditable earnings have been reported correctly

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 1	F	100	180	15	51,300.00	5,327.78	479.50	

Include the following detailed explanation on the edit report:

Base	\$50,000.00 ÷ 180 x 14.5 days paid =	\$4,027.78
Internal sub	300.00	300.00
Committee work	500.00	500.00
Coach	+ 500.00	+ 500.00
Total	<u>\$51,300.00</u>	<u>\$5,327.78</u>

In the second example, the information reported is incorrect and after the correction is made, the edit is no longer invoked.

Example 2: Teacher 2 annual salary rate has been reported incorrectly

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 2	F	100	180	100	50,000.00	28,877.78	2,599.00	

In researching this member, the district discovered the annual salary rate had been reported incorrectly. This member earned \$1,100 for timesheet extra duties such as chaperoning, internal substitution, and curriculum work that was not included in the annual salary rate.

Base	\$50,000.00 ÷ 180 x 100 days paid =	\$27,777.78
Internal sub, chaperone, curriculum	+ 1,100.00	+ 1,100.00
Total	<u>\$51,100.00</u>	<u>\$28,877.78</u>



When the annual salary rate was corrected to \$51,100.00, Edit 4288 no longer invoked on this member.

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 2	F	100	180	100	51,100.00	28,877.78	2,599.00	

The following edits invoke when the Annual Report does not match information provided on the Supplementary Report.

Edit 4225 - “Annual salary rate on the Annual Report is not within \$500.01 of the annual salary rate reported on the Supplementary Report.”

Edit 4226 – “Creditable earnings on the Annual Report are not within \$500.01 of the creditable earnings reported on the Supplementary Report.”

Review the reported information. If the Annual Report amount is correct, submit a corrected Supplementary Report. If the Supplementary Report amount is accurate, correct the Annual Report.

For members who returned to teaching after receiving a refund or temporary disability benefit, note the member’s return date and if the Supplementary Report is correct through the last day paid prior to the refund or disability.

In addition, if the member earned extra duties after returning, note the duties performed along with a breakdown of the duties earned.

Example 3: Teacher 3 annual salary rate and creditable earnings were reported incorrectly on the Supplementary Report

On the Supplementary Report, Teacher 3 was reported with total annual salary rate and creditable earnings of \$75,000.00.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 3	F	100	180	180	76,200.00	76,200.00	6,858.00	

In researching this member, the district discovered that there was \$1,200 of extra duty earned during the year for club sponsorships, internal substitution and hallway and bus supervision. The district submitted a revised Supplementary Report. See Revisions on [page 48](#).

The edit will continue to invoke until TRS has reviewed the revised Supplementary Report. Include the following explanation on the edit report:

“The Annual Report is correct. A revised Supplementary Report has been submitted to correct the Supplementary Report to include extra duties earned during the year.”

Example 4: Teacher 4 returned to teaching after temporary disability

Teacher 4 was on temporary disability during the year. Edits 4223 and 4226 invoked. 4223 – “Total number of days paid on the Annual Report is not equal to the total number of days paid reported on the Supplementary Report.



She was reported as follows on the Supplementary Report:

Earnings Information for 2018-19 School Year			
Date of last payment for regular earnings:			
Number of days in employment agreement:	180		
Total number of days paid:	44		
DO NOT convert partial days into full day equivalents. Count every paid day, Monday through Friday.			
Actual number of hours worked:			
2018-19 School Year	Annual Salary Rate	Creditable Earnings	Member TRS Contributions (9.0%)
Base	52,000.00	12,711.11	
Flexible Benefit Plan			
Extra-duty (coaching, driver's education, cheerleading sponsor, etc.)	250.00	250.00	
Severance / Lump-sum** (bonus, sick leave, retirement incentive, etc.)			
Totals:	52,250.00	12,961.11	1,166.50

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 4	F	100	180	100	52,350.00	29,238.89	2,631.50	

In researching this member, the district discovered that she had returned to teaching and earned additional extra duties after her return. The Supplementary Report is correct as of the date she started receiving disability benefits. Do not correct the Supplementary Report.

The following edit explanations do not provide enough detail for TRS to complete processing the Annual Report. We will be required to contact you for additional information.

“Teacher 4 was on a leave of absence for disability.”

“Annual Report is correct.”

“Teacher 4 returned to teaching.”

Add the following explanation:

“The Supplementary Report is correct. Teacher 4 returned to teaching on March 16, 2019. She earned \$100 of extra duties for attending a curriculum writing workshop after her return.”

Edit 4242 – “The member was full-time at the same district in the prior year and is reported as full-time this year with a 25 percent or more rate increase from the prior year without the same percentage change in FTE. Additionally, the current days in the employment agreement are within 10 days of the prior year employment agreement.” Review the reported information for the current year and the prior year to determine if the member has been reported correctly. If the member was reported correctly, document the reason for the increase.

Example 5: Teacher 5 annual salary rate and creditable earnings reported correctly for both current and prior years

2019-20 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 5	F	100	180	180	35,000.00	35,000.00	3,150.00	



2020-21 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 5	F	100	180	180	45,000.00	45,000.00	4,050.00	

In researching this member, the district discovered that she had been reported correctly in both years but had earned several extra duty stipends in 2020-21 that she did not have in 2019-20.

The following edit explanations **do not** provide enough detail for TRS to complete processing the Annual Report. We will be required to contact you for additional information.

“Reported correctly.”

“Worked all year.”

Add the following explanation:

“Teacher 5 did not have any extra duties in 2019–20. In 2020–21, she earned \$4,600 for being the volleyball coach, \$4,600 for being the golf coach and \$100 for chaperoning a dance.”

Example 6: Teacher 6 days paid and annual salary rate reported incorrectly in the prior year

2019-20 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 6	F	100	180	180	24,000.00	24,000.00	2,160.00	

2020-21 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 6	F	100	180	180	40,800.00	40,800.000	3,672.00	

The district discovers that the teacher was reported incorrectly during the prior year.

The district should email the Employer Services Department at employers@trsill.org to request an Employer’s Report of Adjustments to Earnings (ATE) form to correct prior year reporting errors. Include the member’s name, last four digits of the Social Security number, the corrected days paid, annual salary, creditable earnings and amount of salary paid from federal funds. For the corrected annual salary rate, list the base rate, flexible benefit plan earnings, extra-duty earnings and lump sums. TRS will complete the ATE form to correct 2017-18 reporting error.

The district sent the following email to TRS:

“Teacher 6 was reported incorrectly during the 2019-20 school year. She was reported with 180 days paid. She did not work the full year. Her days paid and annual salary rate need to be corrected. She worked 120 days. Her annual salary rate was \$36,000.00. She did not have any extra duties. None of her earnings were paid from federal funds.”

Add the following explanation:

“Teacher 6 was reported incorrectly during the 2019-20 school year. An email has been sent to the Employer Services Department for a correction to the 2019-20 school year.”



Edit 5233 – “Annual salary rate exceeds creditable earnings by more than \$0.99 for an employment type of part-time contractual.” Verify the employment type, annual salary rate and creditable earnings are reported correctly. Do not report the full-time (100%) equivalent salary rate for part-time contractual members. Instead, annual salary rate should reflect what the member would earn in the part-time position for the entire school term. If an employment type of part-time contractual is correct and the member taught the entire year with no days docked, annual salary rate should be corrected to equal creditable earnings.

Example 7: Teacher 7 Part-time contractual (P) teacher for whole year with no docks

Annual Report of Earnings

Name	Empl Type	FTE%	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 7	P	60	180	180	54,000.00	32,400.00	2,916.00	

In researching this member, the district discovered that she worked three days per week the full school term with no days docked. The district made the following correction and the edit no longer invoked.

Annual Report of Earnings

Name	Empl Type	FTE%	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 7	P	60	180	180	32,400.00	32,400.00	2,916.00	

In the following example, the teacher was docked and the district needs to add an edit explanation.

Example 8: Teacher 8 Part-time contractual (P) teacher with docks

Annual Report of Earnings

Name	Empl Type	FTE%	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher 8	P	80	180	175	33,920.00	32,987.25	2,968.25	

The following edit explanations do not provide enough detail for TRS to complete processing the Annual Report. We will be required to contact you for additional information.

“Teacher 8 was docked.”

“Teacher 8 is an 40 percent teacher.”

“Teacher 8 ran out of sick leave days.”

Add the following explanation:

“Teacher 8 works five days per week and he was docked five days. He also earned \$320 dollars for internal substitution. His rate was calculated as follows: $\$33,600 + 320 = \$33,920.00$. His earnings were calculated as follows: $\$33,600.00 \div 180 = 186.67 \times 175 = 32,667.25 + 320 = \$32,987.25$.”

Tip: Employers may find it helpful to filter the Annual Report to show employees who have fatal errors only or non-fatal errors only while addressing the edits.



Annual Report Remittances

Enter the total remittances for the member retirement contributions, employer federal funds contributions, employer contributions for member benefit increase, and total THIS Fund contributions on the “Remittances” screen. Please refer to “Accounts” or “Reports” under the “Accounting” section of the Employer Access area for fiscal year-to-date totals when entering the remitted contributions. After entering the contributions, save and view the report. Amounts less than \$50 in any of the accounts either due to TRS or to the employer will be waived. After this waiver, the ARS will net the TRS contributions and provide it on the Annual Report Remittances TRS report as the total amount due to TRS or the amount to be refunded to the employer. The ARS will provide the amount due to TRS or to be refunded to the employer from the Teachers’ Health Insurance Security (THIS) Fund on the Annual Report Remittances THIS Fund report. TRS acts as a service agent for the Illinois Department of Central Management Services (CMS) for the collection of the THIS Fund contributions. Due to this, TRS cannot process any transfers between the TRS contribution accounts and the THIS Fund contribution account. These reports may be printed for the district’s use from the “Reports” menu item.

If there is an amount due to TRS, please remit it by August 15 using the EFT system to avoid the potential for late payment penalties. For the 2020-21 school year, enter “2021” as the fiscal year for which contributions are being remitted and “60” as the pay period.

Please call the TRS Accounting Department with questions about the remittance of retirement and THIS Fund contributions. Contact the TRS Employer Services Department with questions about the reconciliation of the contributions. Both departments can be reached at (888) 678-3675 or employers@trsil.org.

Reports related to the Annual Report of Earnings

All of the following reports listed will be completed online using the web-based ARS.

- “Draft” Annual Report of Earnings includes edit codes
- “Final” Annual Report of Earnings
- Annual Report Employee Edit Report (refer to “Edit process”)
- Annual Report Remittances (refer to “Annual Report Remittances”)
- Annual Report Terminated Sick Leave Report (refer to “Sick leave reporting”)
- Annual Report Leave of Absence Report (refer to “Leave of absence”)
- Annual Report Sabbatical Leave Report (refer to Chapter 6, “Sabbatical leave”)
- Compliance Questionnaire – this report is used by TRS to gather information regarding the district’s policies and practices and to ensure reporting requirements are being met.
- Annual Report Summary of Changes Report – this report summarizes changes made to an Annual Report by TRS.
- Prior Year Annual Report of Earnings – employers can view/print prior year Annual Reports.

Employers may filter the “Draft” and/or “Final” Annual Report of Earnings for internal use. When the filtering option is used, the report will include all employees who meet the selected criteria. The filter options are: creditable earnings, federal funds, fatal errors only,



non-fatal errors only, terminated sick leave, leave of absence, sabbatical leave, employment type, gender, and minimum age. **For example:** an employer may select federal funds and employment type substitute. The report would include all substitute teachers with reported federally-funded salaries.

Submitting the Annual Report

After completing the Annual Report and other related forms, the employer is ready to submit the Annual Report online. Go to the “Submit to TRS” screen.

If there are any members for which TRS has a Supplementary Report, but they have not been included on the Annual Report, they will be listed at the top of the submit screen. Add the member to the Annual Report using the “Add Employee” menu item. If the member did not work during the school year of the Annual Report, contact the Employer Services Department.

On the submit screen, the employer will be able to view if:

- all fatal edits have been resolved,
- edit explanations have been added for all employees with non-fatal edits,
- remittances have been entered, and
- the compliance questionnaire has been completed.

All fatal edits must be resolved before the employer can submit the Annual Report to TRS. To assist TRS in the review of the Annual Report, all non-fatal errors should be reviewed to ensure members have been reported correctly. If all information has been reported correctly, the employer must add edit explanations for each member with a non-fatal error.

If there are any reported members with a leave of absence, the employer will be asked to complete the first and last days of the school term. If there are no members reported with a leave of absence, the employer will not be asked for this information.

If no members are reported with terminated sick leave, a leave of absence, sabbatical leave or federally-funded salaries, the employer will be asked to confirm if this information is correct.

Enter the name and demographic information of the person TRS staff should contact with questions he/she may have while processing the report.

After all of the above has been addressed, select the “Submit to TRS” button. A message that the Annual Report has been submitted to TRS will be displayed. After it has been submitted, the employer will no longer be able to make changes to the Annual Report or related reports. The employer will be able to view and print reports, view the employee list, and view remittances.

If it is discovered that a reporting error has occurred, please contact the TRS Employer Services Department at (888) 678-3675, option 1, or via email at employers@trsill.org.

Deadline

The Annual Report of Earnings is annually due to TRS on August 15. The Illinois Pension Code provides for a \$250 penalty per day for each day the Annual Report of Earnings is not on file after the August 15 deadline. Annual Reports failing to materially conform to applicable laws and rules of TRS will not be deemed received until properly corrected and resubmitted to TRS. Penalties will be assessed if the reports are resubmitted after August 15.



Another entity, such as a treasurer's office, CPA firm, etc., may complete the Annual Report. However, the employer is responsible for ensuring the Annual Report is completed accurately and submitted by the deadline.

Annual Report Information

An index of examples is available at the beginning of this chapter. This page through page 39 discusses every Annual Report field and provides examples.

Name, date of birth, Social Security number, gender

For each member reported, provide and verify the member's name, date of birth, Social Security number, and gender. If TRS has notified the employer of an incorrect Social Security number, it is important that all employer records are corrected. If the employer has recovered information from the TRS database, the Social Security numbers, names, dates of birth and genders will be listed as shown in the TRS database.

Do not make changes to names that appear to be incorrect. The changes will not be saved to the TRS database. Please have the member(s) complete a Member Information and Beneficiary Designation (MIBD) form.

Employment type

Complete for every member

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

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

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

H – Part-time noncontractual (hourly)

- Employed in a TRS-covered position
- Employed for fewer than four clock hours per day or five days per week
- Paid on an hourly or daily basis
- Doesn't have an established annual salary rate (e.g., homebound teacher)



E – Extra duty

- Performs only extra duties that do not require licensure. The Illinois State Board of Education (not the individual employer or TRS) determines if a position or duty requires licensure.
- Must be employed as a contractual teacher (F or P) by another TRS-covered employer.
- Report the member as F, P, or H (depending on the employment agreement and daily work schedule) if an extra duty requiring licensure is performed.

If a member works in more than one employment type during the school year, the member can only be listed once on the Annual Report of Earnings (see “Multiple employment types and multiple salary rates”).

Clock hours defined

- (1) If the member is paid an hourly rate, clock hours are the number of hours for which he or she is paid.
- (2) For salaried members, clock hours equal the time the member is required to be present.

Planning periods and time between classes for changes are included in clock hours.

The examples in this guide assume a seven clock-hour day unless otherwise indicated.

Full-time equivalency percentage

Full-time equivalency percentage (FTE %) is required for full-time and part-time contractual members. Enter the member’s schedule worked as a percentage. If the member’s work schedule changes throughout the year, enter the schedule worked the majority of the year. The number must be a whole number between 10 and 100. Round to the nearest whole number.

Examples:

- Teacher A works five days per week, half of the day (four hours per day). Enter 50 as the FTE percentage. Report employment type as full-time (F).
- Teacher B works a 2/3 schedule every day (five hours per day). Enter 67 as the FTE percentage. Report employment type as full-time (F).
- Teacher C works one full day per week. Enter 20 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher D works as a 1/3 teacher with alternating days worked per week. Enter 33 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher E works a 50 percent block schedule working two days per week one week and three days per week the next week. Enter 50 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher F starts the year as a half-time teacher. After two months, his schedule increases and he becomes a 100 percent teacher. Enter 100 as the FTE percentage. Report employment type as full-time (F).
- Teacher G is a half-time teacher (3.5 hours per day) and a half-time aide. Enter 50 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher H worked two hours per day and was paid 26.67 percent of the base salary. Enter 27 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher I works five full days per week. He takes a leave of absence during the year and only works 100 days. Enter 100 as the FTE percentage. Report employment type as full time (F).



Contract days

Complete for every member

- Equal to the number of days in the school term or the member's employment agreement, if longer.
- For most members, the contract days will be equal to 180 or 185.
- For teachers who perform work requiring teacher licensure during the summer months, contract days must be increased by the number of summer days worked.
- 10-, 11-, or 12-month administrators will typically be reported as 220, 240, or 261 days.
- If a member works a partial year, the contract days will be equal to what he or she would have worked had the member been employed the full year.

Days paid

Complete for F, P, S, and H

- Do not complete for E. Enter "0."
- Report the total number of days, Monday through Friday, during the school year for which the member performed duties requiring licensure.
- Do not include:
 - unpaid snow days
 - days during which only extra duties not requiring licensure were performed
 - unpaid holidays and vacations
 - Saturdays, unless the day qualifies as a day of service and the service was required due to a lawful day of attendance
 - days paid by lump sum but not worked, such as accumulated vacation and sick days or contract buy-outs
- Credit is granted for each day or partial day worked. **Do not combine partial days into full day equivalents.**

Examples:

- Teacher A worked 72 full days and 36 half days. Report "108" days paid.
- Teacher B worked 180 half days. Report "180" days paid.
- Teacher C worked 5 full days and 4 partial days. Report "9" days paid.

Annual salary rate

Complete for all members

- **For employment type F:**

The annual salary rate should reflect what would have been earned if the member worked his or her normal schedule, with no docks, for the entire school term or length of the



employment agreement, if longer. Include in the annual salary rate the base annual contract, board-paid retirement contributions, flexible benefit plan earnings, earnings for reportable extra duties, and reportable lump-sum payments (see Chapter 3, Creditable Earnings).

- **For employment type P:**

The annual salary rate must be representative of the part-time schedule. The annual salary rate represents what would have been earned in the part-time position if the member worked his or her normal schedule, with no docks, for the entire school term or length of the employment agreement, if longer. Include in the annual salary rate the base annual contract for the position, flexible benefit plan earnings, earnings for reportable extra duties, and reportable lump-sum payments (see Chapter 3, Creditable Earnings). Do not report the full-time equivalent rate.

- **For employment types S, H and E:**

Report the annual salary rate equal to creditable earnings.

If a member is employed at more than one salary rate in a school year, report an average rate (see “Multiple employment types and multiple salary rates”).

For assistance in computing annual salary rates, contact the TRS Employer Services Department at (888) 678-3675, option 1 or employers@trsill.org.

Creditable earnings

Complete for all members

- Creditable earnings should reflect the actual earnings earned by the member including any reportable flexible benefit plan, reportable extra duties, employer-paid 9.0 percent member retirement contributions and reportable lump-sum payments. (See Chapter 3, Creditable Earnings.)
- On each year’s Annual Report, include only creditable earnings for the reported school year, even if prior school-year or future school-year creditable earnings were paid during the current school year.
- When prior school year earnings are paid in the current year and they were not reported on the Annual Report of Earnings for the prior year, email TRS Employer Services for an Employer’s Report of Adjustments to Earnings form. (See [Example 56](#).)
- **For F and P employment types:** If a member was employed for the entire school term and was not docked for any days, annual salary rate will be equal to creditable earnings. Annual salary rate will be greater than creditable earnings if the member was docked for any days or was employed for less than the full school term.
- **For S, H and E employment types:** Annual salary rate always equals creditable earnings.
- Creditable earnings can **never** exceed annual salary rate.

Member TRS contributions

Complete for all members

- The amount reported is equal to 9.0 percent of the creditable earnings.
- By law, this amount is excluded from taxable income.



Federal funds

- List the creditable earnings that were paid from special trust or federal funds. Include any portion of the 9.0 percent member retirement contributions paid from federal funds.
- Include members who received stipends or substitute pay from federal funds.
- Do not include creditable earnings paid from state funds or federal funds provided under Title XX for adult and youth education classes for persons whose schooling has been interrupted or from the Vocational Education Act of 1963.
- Do not list the employer contributions due on salaries paid from special trusts or federal funds; list only creditable earnings paid from a special trust or federal fund.
- The payment of a member’s salary from special trust or federal funds will not change the reported annual salary rate, creditable earnings or the required member retirement contributions.

Annual Report examples

Full-time member

If the member was employed for the entire school term or employment agreement, if longer, and was not docked during the period, the annual salary rate will be equal to the creditable earnings. Annual salary rate should **not** be reported as the full-time or full-load equivalent for a member who works less than the employer’s full day or less than full-time.

If the member was F–full-time but was employed for less than the entire school term or was docked, days paid should reflect only the actual time worked. Creditable earnings will be less than the annual salary rate. The annual salary rate should reflect the amount the member would have earned had he or she worked the entire school term.

Members employed for the school term are frequently paid over 12 months. When a nine-month teacher has his or her salary paid over a period of time longer than the school term, the employer must report salary earned during the school term rather than salary paid. When the member’s employment agreement is longer than the school term, the annual salary rate reported must reflect the rate for the fiscal year beginning July 1 and ending June 30.

Example 1: Full-time - employed partial year

Teacher A worked full-time for only the first semester. Her annual salary was \$40,000. There were 89 paid days in the first semester and 91 days in the second semester for a total of 180 paid days in the school term. During the first semester, Teacher A was the girls’ basketball coach. The annual coaching stipend was \$3,000, of which she earned \$1,500.

Annual salary rate:

Base rate	\$40,000.00
Basketball coach	+ 1,500.00
Total salary rate	<u>\$41,500.00</u>

Creditable earnings:

Base earnings: $\$40,000 \div 180 \times 89 =$	\$19,777.78
Basketball coach	+ 1,500.00
Total earnings	<u>\$21,277.78</u>

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher A	F	100	180	89	41,500.00	21,277.78	1,915.00	



Example 2: Full-time - four clock hours daily

Teacher B worked all year on a reduced schedule that consisted of four clock hours daily. The salary schedule rate for a full-load teacher working 8-hour days was \$42,000; thus, she was paid \$24,000.00 (4/7). There were 185 paid days in the school term.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher B	F	50	185	185	24,000.00	24,000.00	2,160.00	

Example 3: Full-time - paid over 12 months

Teacher C contracted to teach a nine-month term. She actually earned her \$37,000 salary during the nine months but was paid on a 12-month basis. Since the Annual Report covers the school year from July 1 through June 30, the Annual Report must indicate the total amount earned by June 30, even if salary payments extend through August of the next school year.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher C	F	100	180	180	37,000.00	37,000.00	3,330.00	

Example 4: Full-time - federal funds

One-half of Teacher D's creditable earnings were paid from federal funds. Total earnings, including the federal funds for this teacher, were \$32,000. Report \$32,000 as annual salary rate and creditable earnings, and report \$16,000 as the amount of creditable earnings paid from federal funds.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher D	F	100	185	185	32,000.00	32,000.00	2,880.00	16,000

Example 5: Full-time - administrator with 12-month contract

Administrator E's contract runs September through August. His contract rate for the current year ending August 31 was \$60,000. For the year ending the following August 31, his contract rate is \$62,000. His salary rate and creditable earnings for the current school year are computed as follows:

$$\begin{array}{r}
 \$60,000 \div 12 = \$5,000/\text{month} \times 2 \text{ (July and August)} \\
 \$62,000 \div 12 = \$5,166.67/\text{month} \times 10 \text{ (September through June)} \\
 \hline
 \hline
 \end{array}
 \begin{array}{r}
 \$10,000.00 \\
 + 51,666.70 \\
 \hline
 \hline
 \$61,666.70
 \end{array}$$

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Administrator E	F	100	260	260	61,666.70	61,666.70	5,550.00	



Example 6: Full-time - administrator with 11-month contract

Administrator F had an 11-month employment agreement. His contract period was for the 240-day period from August 1 through June 30; however, he was paid over the 12-month period August 1 through July 31. His contract rate was \$55,000 beginning August 1 and ending June 30. Although the cash paid during the period beginning July 1 and ending June 30 was less than \$55,000, the amount reported must indicate the total amount **earned** during the school year.

Annual salary rate and creditable earnings: \$55,000.00

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Administrator F	F	100	240	240	55,000.00	55,000.00	4,950.00	

Part-time contractual member

If the P-part-time contractual member was employed for the entire school term or employment agreement, if longer, and was not docked for any time during the period, annual salary rate will be equal to creditable earnings. **Do not report the full-time equivalent salary rate for part-time members.** Annual salary rate will be greater than creditable earnings if the member was docked for any days or was employed for less than the full term. When this situation occurs, a non-fatal edit will be invoked. Please provide an explanation on the edit report.

The contract days should reflect the number of days in the school term or employment agreement, if longer, plus days worked during the summer months performing duties requiring teacher licensure even if the member is employed to work fewer than five days per week.

To report the total number of days paid, count every day worked (Monday through Friday) using the school calendar. If the member is employed the entire school term and works five days per week, the days paid will equal contract days. If the member works fewer than five days per week or less than the full school term or employment agreement, if longer, days paid will be less than contract days.

Do not multiply contract days by the percentage of time the member is working to estimate days paid. **Do not** combine partial days into full-day equivalents when reporting days paid.

Example 7: Part-time contractual - three days per week

Teacher G was employed three full days per week for the 9-month school term in a position that would pay \$30,000 on a regular full-time basis. The member actually earned \$18,000 (3/5) for the year of part-time employment. No earnings were docked. There were 185 days in the school term. The days Teacher G worked were recorded on a copy of the employer’s school calendar. Based upon a review of the calendar, Teacher G worked 115 days.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher G	P	60	185	115	18,000.00	18,000.00	1,620.00	



Example 8: Part-time contractual - partial year

Teacher H was employed two hours per day. He was unable to complete the year and left after 100 days. His salary, had he stayed, would have been \$8,285.71. His actual creditable earnings were \$4,478.76. Full-time teachers work seven hours per day.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher H	P	29	185	100	8,285.71	4,478.76	403.09	

Edit Explanation: Teacher H worked September 1 through January 31. He was employed five days per week, two hours per day.

Part-time noncontractual member

Homebound teachers are a common example of members who should be reported as H – part-time noncontractual (hourly).

Always report the annual salary rate equal to creditable earnings. **The only duties reportable for the part-time noncontractual member are those duties which, by law, require teacher licensure.**

The total number of days paid includes every day, Monday through Friday, during which licensed duties are performed. When reporting the days paid, do **not** convert partial days into full-day equivalents. For example, if a homebound teacher worked four half days, report four days paid.

Example 9: Part-time noncontractual - homebound teacher

Teacher I is a homebound teacher who taught, as needed, 10 full days and 30 partial days (2 to 4 hours per day) during the school year. She earned \$3,200.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher I	H		180	40	3,200.00	3,200.00	288.00	

Example 10: Part-time noncontractual - social worker

Teacher J is a social worker. The employer paid her \$300 for each case evaluation she completed. During the months of February and March, she worked a total of six days performing three case evaluations.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher J	H		180	6	900.00	900.00	81.00	

Substitute teacher

Report as employment type S – Substitute, a member who is employed as a temporary replacement for a regular teacher, regardless of the length of employment or rate of pay.

Whether a substitute teacher is paid at the substitute daily rate or at the salary schedule rate, the annual salary rate is **always** reported equal to creditable earnings. **The only duties reportable for the substitute are those duties which, by law, require teacher licensure.**



The total number of days paid includes every day, Monday through Friday, during which licensed duties are performed. When reporting the total number of days paid, do **not** combine partial days into full-day equivalents. For example, if a substitute teacher worked two half days, the total number of days paid reported is two.

Example 11: Substitute - full days

Teacher K substituted on an on-call basis for 18 full days during the school year. The employer’s substitute rate was \$65. Teacher K was paid \$1,170.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher K	S		180	18	1,170.00	1,170.00	105.30	

Example 12: Substitute - partial days

Teacher L substituted eight full days and six half days. He earned \$770.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher L	S		185	14	770.00	770.00	69.30	

Example 13: Substitute - also teacher’s aide

Teacher M, a licensed teacher, works as a teacher’s aide. He is paid \$70 per day. For one day he was reassigned to a full day of substitute teaching for which he received an extra \$20. The total he received for the substitute teaching was \$90 (\$70 + \$20).

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher M	S		180	1	90.00	90.00	8.10	

Example 14: Substitute - paid at two different rates and nonlicensed duties

Teacher N worked as a substitute teacher while another teacher was on a leave of absence. District 100 pays its long-term substitutes \$60 per day for the first 20 days and \$115 per day thereafter. Teacher N worked a total of 50 full days and was paid a total of \$4,650. Teacher N was also the class sponsor for which he was paid \$300.

Total salary rate and creditable earnings:

\$60 x 20 days	\$1,200
\$115 x 30 days	+ 3,450
	<u>\$4,650</u>

Since class sponsorship does not require a teaching license, only Teacher N’s earnings as a substitute teacher are reportable to TRS. The class sponsorship earnings are not reportable.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher N	S		185	50	4,650.00	4,650.00	418.50	



Example 15: Substitute - paid full-time rate

Teacher O substituted the entire second semester for a teacher who was on maternity leave. Teacher O was paid at the salary schedule rate of \$25,000. The school term was 180 days of which she worked 88 and was paid \$12,222.22.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher O	S		180	88	12,222.22	12,222.22	1,100.00	

Extra-duty reporting

F–Full-time and P–part-time contractual:

Extra duties that involve teaching or supervising students and other assignments related to the academic program are reportable as salary for full-time and part-time contractual members.

S–Substitute and H–part-time noncontractual:

Extra duties performed by substitutes or part-time noncontractual members are **not reportable** unless the extra duty requires teacher licensure by law. Extra duties that require licensure are reportable regardless of employment status (e.g., band director). For more information about extra-duty reporting, see Chapter 3, Creditable Earnings.

E–Extra duty

Earnings for a member who is not employed as a regular teacher but who performs extra duties that do not require teacher licensure are reportable **only** if the member is employed as a full-time or part-time contractual member by another TRS-covered employer.

Extra duties requiring licensure

A member who performs extra duties that require teacher licensure and who is not employed as a regular teacher is reported as F–full-time, P–part-time contractual or H–part-time noncontractual, depending upon the employment agreement and work schedule.

For example, Teacher A was employed in District 100 as assistant band director and worked two hours daily. District 100 would report him as employment type P–part-time contractual.

The Illinois State Board of Education, not the individual employer, determines whether a position or extra duty requires licensure. (See Chapter 3, Creditable Earnings, for a listing of extra duties).

Example 16: Extra duty - full-time

Teacher P worked the 9-month school term at a salary of \$25,000. He also received \$200 for working at speech contests. There are 180 days in the school term.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher P	F	100	180	180	25,200.00	25,200.00	2,268.00	



Example 17: Extra duty - part-time contractual

Teacher Q was employed two hours per day for the 9-month school term. Full-time teachers work eight hours per day. The school term was 185 days. She earned \$9,666.67. She also earned \$1,500 for coaching.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher Q	P	25	185	185	11,166.67	11,166.67	1,005.00	

Example 18: Extra duty - substitute

Teacher R worked 50 full days as a substitute teacher and was paid \$3,000. For the same employer, he also coached football and track and was paid \$2,250. In addition, Teacher R was paid \$75 for lunchroom supervision.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher R	S		180	50	3,000.00	3,000.00	270.00	

Since coaching and lunchroom supervision do not require a teaching license, only Teacher R's earnings as a substitute teacher are reportable to TRS. The coaching and lunchroom supervision earnings are not reportable.

Example 19: Extra duty - part-time noncontractual

Teacher S was a homebound teacher on an as needed basis. He worked two hours per day for 37 days and was paid \$740. He also performed study hall supervision on those same days and was paid \$250.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher S	H		185	37	740.00	740.00	66.60	

Since study hall supervision does not require teacher licensure and he is a part-time noncontractual member, only Teacher S's homebound earnings are reportable to TRS. The study hall supervision earnings are not reportable.

Docked days

Reduce creditable earnings by the amount docked. Also reduce days paid for days docked at full pay. Do not reduce days if a docking occurs at less than the member's full daily per diem ([see Example 22](#)).

If a member (either F–full-time or P–part-time contractual) is docked, do not reduce the reported annual salary rate. The reported annual salary rate should be the member's salary rate assuming he or she worked the entire school term or the length of his or her employment agreement, whichever is greater, and no time was docked.



Example 20: Docked days - full-time

Teacher U was full-time with an annual salary rate of \$28,000. The school term was 180 days. She was docked for 15 days, and \$2,333.33 ($\$28,000 \div 180 \times 15$) was deducted from her pay. Teacher U was paid \$200 for internal substitution. She was also the class sponsor. The class sponsor stipend of \$300 was prorated in the same manner as her regular salary ($\$300 \div 180 \times 15 = \25.00 docked: $\$300 - 25 = \275.00 paid).

Annual salary rate: $\$28,000 + \$200 + \$275 = \$28,475$

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher U	F	100	180	165	28,475.00	26,141.67	2,352.75	

Example 21: Docked days - part-time contractual

Teacher V was P–part-time contractual for the entire school term with an annual salary rate of \$20,800. Her contract required her to work four full days per week, 148 days in the school term. She was docked for eight days, and \$1,124.32 was deducted from her pay.

Days paid: $148 - 8 = 140$

Per diem: $\$20,800 \div 148 = \140.54

Pay docked: $\$140.54 \times 8 = \$1,124.32$

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher V	P	80	185	140	20,800.00	19,675.68	1,770.81	

Example 22: Docked days - full-time teacher docked at substitute rate

At District 100 teachers receive their normal daily per diem less \$75, the cost of the substitute teacher, for up to three personal days used per school term.

Teacher W was a full-time teacher at District 100 and was paid at a base rate of \$30,000. She took two personal leave days during the 180 day school term and was docked \$75 for each day.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher W	F	100	180	180	30,000.00	29,850.00	2,686.50	

Please note that Teacher W's days paid includes the two days docked at the substitute rate because she received partial payment of salary for these days. Creditable earnings are less than the annual salary rate by \$150, the amount docked at the substitute rate.



Multiple employers

Example 23: Multiple employers - full-time and part-time contractual

Teacher X was employed for four hours per day, five days per week in District 100 and two hours per day, five days per week in District 200. Because four hours per day, five days per week meets the definition of a full-time member, District 100 should report the teacher as F–full-time. Because Teacher X was employed less than four hours per day, five days per week, District 200 should report the teacher as P–part-time contractual. Teacher X’s salary in District 100 was \$15,000 and his salary in District 200 was \$10,000. Full-time teachers work 7.5 hours at both districts.

District 100 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher X	F	53	185	185	15,000.00	15,000.00	1,350.00	

District 200 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher X	P	27	185	185	10,000.00	10,000.00	900.00	

Example 24: Multiple employers - part-time contractual

Teacher Y was employed two full days per week in District 100 and two full days per week in District 200. Each employer should report Teacher Y as P–part-time contractual. Teacher Y’s salary in District 100 was \$8,827 and his salary in District 200 was \$10,135. Each employer kept a record of the days he worked on a copy of the school calendar. At District 100 he worked 71 days and at District 200 he worked 75 days.

District 100 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher Y	P	40	185	71	8,827.00	8,827.00	794.43	

District 200 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher Y	P	40	185	75	10,135.00	10,135.00	912.15	



Example 25: Multiple employers - full-time and extra duty

Teacher Z was employed full-time at District 100 and coached golf in District 200. He received \$31,000 from District 100 and \$2,500 from District 200.

District 100 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher Z	F	100	185	185	31,000.00	31,000.00	2,790.00	

District 200 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher Z	E		185	0	2,500.00	2,500.00	225.00	

Example 26: Multiple employers - substitute

Teacher A worked as a substitute for District 100 and District 200. At District 100, she worked 10 full days and five partial days. District 100 paid her a total of \$812.50. At District 200, she worked 12 full days and two half days for which she was paid \$910.

District 100 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher A	S		185	15	812.50	812.50	73.13	

District 200 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher A	S		185	14	910.00	910.00	81.90	

Multiple employment types and multiple salary rates

If a member has multiple types of employment during the same school year with the same employer, the following rules apply in indicating employment type:

- Indicate employment type F—full-time if at any time during the school year the member is employed as a permanent full-time member (not a full-time substitute teacher).
- Provided the member is not employed F—full-time at any time during the school year, indicate employment type P—part-time contractual if at some time during the school year the member is employed as a part-time contractual member.
- If a member who is not employed on a F—full-time or P—part-time contractual basis is employed as both a substitute and an part-time noncontractual member, indicate either employment type S—substitute or H—part-time noncontractual (hourly).

Full-year employment

If a member is employed the entire school term (or employment agreement, if longer) with no earnings docked, the annual salary rate equals total creditable earnings, regardless of the number of salary rates or employment types at which the member worked. (See Examples [27](#) and [31](#).)



Partial-year employment - Types S–substitute and H–part-time noncontractual (hourly)

If a member is employed less than the entire school term and employment types are S–substitute or H–part-time noncontractual, the annual salary rate equals total creditable earnings. ([See Example 30.](#))

Partial-year employment - Types F–full-time and P–part-time contractual

When a member is employed at different salary rates during the year due to changing employment types and one of the employment types is F–full-time or P–part-time contractual, an average annual salary rate must be computed if the member is not employed the entire school term (or employment agreement, if longer).

To calculate the annual salary rate if the member is employed in a contractual position working less than the entire school term:

- Compute average base earnings per day by dividing total base earnings (including earnings in substitute and part-time noncontractual positions) by the days paid. Base earnings equal total creditable earnings less extra duty earnings, lump-sum payments, and flexible benefit plan earnings.
- Annualize earnings by multiplying average base earnings per day by the number of days in the school term or employment agreement, if longer.
- Add any flexible benefit plan amounts, any extra duties and/or lump-sum payments.

[See Example 28.](#)

For assistance in computing annual salary rates for members with multiple employment types or multiple salary rates, call the TRS Employer Services Department at (888) 678-3675, option 1.

Example 27: Multiple employment types - full-year employment

Teacher B began the year as a part-time contractual teacher. She worked three days per week and her annual salary rate was \$14,000. The school term was 180 days. After three months she became full time. Her annual salary rate was \$25,000 for her full-time position. She earned \$4,666.67 for the 36 days as a part-time teacher and \$16,666.67 for the 120 days she was a full-time teacher. Since she was employed the entire school term, her annual salary rate is equal to creditable earnings.

Total days paid:		Creditable earnings:	
Part-time	36	Part-time	\$4,666.67
Full-time	+ 120	Full-time	+ 16,666.67
	<u>156</u>	Annual salary rate	<u>\$21,333.34</u>

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher B	F	100	180	156	21,333.34	21,333.34	1,920.00	

Edit Explanation: Employed all year – three days per week for three months and five days per week for six months



Example 28: Multiple employment types - substitute to full-time

Teacher C began the year as a substitute teacher. She worked 10 days as a substitute teacher and was paid \$75 per day. The employer created an additional full-time teaching position beginning the second semester, which Teacher C accepted. Her full-time annual salary was \$22,500. The school term was 180 days. Teacher C worked 87 days and was paid \$10,875 for the second semester. She also earned \$240 for lunchroom supervision during the second semester.

Add the second semester earnings, including extra duty earnings and earnings as a substitute teacher, to obtain creditable earnings.

Creditable earnings:		Annual salary rate:	
10 substitute days x \$75	\$750.00	Base earnings	\$11,625.00
87 full-time days x \$125.00	+ 10,875.00	Days paid	÷ 97
Base earnings	\$11,625.00	Average daily rate	\$119.85
Lunchroom supervision	+ 240.00	Days in term	x 180
	<u>\$11,865.00</u>	Average base rate	\$21,573.00
		Lunchroom supervision	+ 240.00
			<u>\$21,813.00</u>

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher C	F	100	180	97	21,813.00	11,865.00	1,067.85	

Example 29: Multiple employment types - part-time noncontractual and substitute

Teacher E worked as both a homebound teacher and substitute teacher during the same school year. He worked as a homebound teacher three hours per day for 25 days and was paid \$1,125. He was a substitute teacher for 35 full days and was paid \$2,800.

Since both employment types S and H are noncontractual, Teacher E's annual salary rate equals his creditable earnings.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher E	S		180	60	3,925.00	3,925.00	353.25	

Example 30: Multiple employment types- part-time contractual and substitute

Teacher F worked full days on Mondays, Wednesdays, and Fridays for the entire school term. The annual salary rate for her part-time contractual position was \$22,000. On Tuesdays and Thursdays, Teacher F occasionally substituted from 8:30 a.m. to 12:30 p.m. for the same employer. She was paid \$700 for 14 substitute days. She worked 108 days in her part-time position; no earnings were docked.

Since Teacher F was employed the entire school term, her annual salary rate is equal to creditable earnings.

Total days paid:		Annual salary rate and creditable earnings:	
Part-time contractual	108	Part-time contractual	\$22,000
Substitute	+ 14	Substitute	+ 700
	<u>122</u>		<u>\$22,700</u>



Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher F	P	60	180	122	22,700.00	22,700.00	2,043.00	

Summer school

As explained in Chapter 3, Creditable Earnings, summer employment is reportable as creditable earnings on generally the same basis as employment during the regular school term.

Example 31: Summer school - full time

Teacher G's contract for the 2019-20 school year included the 185-day school term plus six weeks of summer school. Two week summer school sessions were held in June, July, and August 2020. He earned \$25,000 during the school term and \$1,000 per week for summer school.

Summer school wages earned through June 30, 2020, were reported as creditable earnings on the Annual Report of Earnings in the 2019-20 school year. Summer school wages earned in July and August 2020 should be reported as creditable earnings in the 2020-21 school year. Increase the contract days and days paid on the Annual Report of Earnings to reflect summer school days.

In addition to summer school earnings in July and August 2020 during the 2020-21 school term, he earned \$28,000. He did not have summer school earnings in the summer of 2021.

2019-20 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher G	F	100	195	195	27,000.00	27,000.00	2,538.00	

2020-21 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher G	F	100	205	205	32,000.00	32,000.00	2,880.00	

Please note the contract days and days paid include the days Teacher G taught summer school.

Example 32: Summer school - substitute

Teacher H worked as a substitute teacher for 10 days during the regular school term and three days during the summer school program in June and was paid \$1,500.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher H	S		180	13	1,500.00	1,500.00	135.00	



Example 33: Summer extra duty - full-time

Teacher I worked during the regular school term as a full-time teacher and was paid \$35,000. After the regular school term ended she worked on a summer curriculum project and was paid \$500. The project was completed in June. According to the Illinois State Board of Education (ISBE), the curriculum project did not require teacher licensure. There are 180 days in the school term.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher I	F	100	180	180	35,500.00	35,500.00	3,195.00	

Please note the days Teacher I worked on the summer curriculum project are not included in the contract days and days paid because the work did not require teacher licensure.

Example 34: Summer extra duty - substitute

Teacher J worked during the regular school term as a substitute teacher for three days and was paid \$275. After the regular school term ended she worked on a summer curriculum project and was paid \$500. The project was completed in June. According to the Illinois State Board of Education (ISBE), the curriculum project did not require teacher licensure. There are 180 days in the school term.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher J	S		180	3	275.00	275.00	24.75	

Since the curriculum project did not require a teaching license, only Teacher J's earnings as a substitute teacher are reportable to TRS. The summer curriculum project is not reportable as creditable earnings.

Example 35: Summer school only

Teacher K worked during the first summer school session in June. He worked five days per week four hours per day for two weeks. He taught a total of 10 days and was paid \$1,200. There are 185 days in the regular school term. When a teacher only teaches summer school, report the employment type as H, part-time noncontractual. For part-time noncontractual teachers, the annual salary rate is reported as equal to creditable earnings.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher K	H		185	10	1,200.00	1,200.00	108.00	



Flexible benefit plans

A flexible benefit plan offers a choice between insurance and options that qualify as salary under Board Rule 1650.450 (i.e., cash, a 403[b] tax-sheltered annuity, or a 457(b) deferred compensation plan).

Flexible benefit plans that have a cash option or other option that qualifies as salary under Board Rule 1650.450 are reportable to TRS as creditable earnings. The value of the salary option, regardless of the option chosen. See Chapter 3, Creditable Earnings.

Example 36: Flexible benefit plan - full-time employed partial year

Teacher KK was a full-time teacher paid at an annual base rate of \$30,000. His employer offered the choice between health insurance or \$1,000 in cash. Teacher H elected to receive health insurance. The employer prorated the flexible benefit plan on a daily basis for partial-year teachers using 180 days. Teacher KK terminated service after working 100 days.

Creditable earnings:		Annual salary rate:
\$30,000 base ÷ 180 x 100 days	\$16,667.00	Base salary
\$1,000 cash option ÷ 180 x 100 days	+ 556.00	Flexible benefit plan
	<u>\$17,223.00</u>	<u>\$30,556.00</u>

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher KK	F	100	180	100	30,556.00	17,223.00	1,550.07	

Example 37: Flexible benefit plan - full-time teacher on leave of absence, flexible benefit plan prorated

Teacher I was a full-time teacher paid at a base rate of \$29,000. She was offered a choice between health insurance or a \$1,200 403(b) tax-sheltered annuity. She was on a maternity leave of absence for two months of the 185-day school term and was docked 42 days. During her leave, the employer continued to provide Teacher I with health insurance coverage. If she had received the cash option, the flexible benefit plan would have been prorated on a monthly basis over 12 months. Therefore, only 10 months of the flexible benefit plan are reported.

Creditable earnings:		Annual salary rate:
\$29,000 base ÷ 185 x 143 days	\$22,416.68	Base salary
\$1,200 annuity option ÷ 12 x 10 month	+ 1,000.00	Flexible benefit plan
	<u>\$23,416.68</u>	<u>\$30,000.00</u>

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher I	F	100	185	143	30,000.00	23,416.68	2,107.50	



Example 38: Flexible benefit plan - full-time teacher on leave of absence, flexible benefit plan not prorated

Teacher J was a full-time teacher paid at a base rate of \$29,000. She was offered a choice between health insurance or a \$1,200 403(b) tax-sheltered annuity. She was on a maternity leave of absence for two months of the 185-day school term and was docked 42 days. During her leave, the employer continued to provide Teacher J with health insurance coverage. For members receiving the 403(b) salary option, the district does not prorate the amount received for the time members are on a leave of absence. Therefore, the full amount of the flexible benefit plan is reportable as creditable earnings.

Creditable earnings:		Annual salary rate:	
\$29,000 base ÷ 185 x 143 days	\$22,416.68	Base salary	\$29,000.00
Flexible benefit plan	+ 1,200.00	Flexible benefit plan	+ 1,200.00
	<u>\$23,616.68</u>		<u>\$30,200.00</u>

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher J	F	100	185	143	29,000.00	30,200.00	2,718.00	

Example 39: Flexible benefit plan - teacher and administrator plan

Teacher K worked all school term with a salary of \$40,000. Administrator L worked all school year with a salary of \$80,000. In addition to base salary, the employer offered both teachers and administrators health insurance or a \$2,000 403(b) tax-sheltered annuity.

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher K	F	100	185	185	42,000.00	42,000.00	3,780.00	

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Administrator L	F	100	260	260	82,000.00	82,000.00	7,380.00	

Workers' compensation payments

Amounts received as a disability benefit for workers' compensation claims from any outside insurer or the employer's self insurance are not creditable earnings and are not reportable to TRS.

Days for which the employer pays no portion of a member's regular salary due to workers' compensation should be deducted from the number of days paid, and creditable earnings should reflect the reduction in pay. The annual salary rate will not change. In these situations, the annual salary rate will exceed creditable earnings.

Any day for which a member receives any portion of his or her daily per diem is reportable and earns service credit. Therefore, days for which the employer offsets a member's salary due to workers' compensation payments should be included in the number of days paid. Creditable earnings should include only that portion of salary paid by the employer but not the amount received from the workers' compensation claim during the school year.



When a member receives reduced earnings due to workers' compensation, a non-fatal edit will be invoked. Please provide an edit explanation.

Members receiving workers' compensation payments may be eligible for occupational disability benefits. To receive service credit when the employer is not making a partial payment of salary, the member must contact TRS for the appropriate documents required to apply for the service credit. TRS requires copies of all payment stubs received while on workers' compensation.

Example 40: Workers' compensation - employer pays partial salary

Teacher M received workers' compensation benefits of \$90 per day for five days. The employer paid the teacher her normal per diem less the \$90 per day. The school term was 185 days. Teacher M's annual salary was \$25,000.

Total days paid: 185
 Annual salary rate: \$25,000
 Creditable earnings: \$25,000 - \$450 = \$24,550

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher M	F	100	185	185	25,000.00	24,550.00	2,209.50	

Edit Explanation: Teacher M received workers' compensation benefits of \$450.

Jury duty payments

Amounts paid by courts to members for jury duty are not reportable as creditable earnings.

Days for which the employer pays no portion of a member's regular salary due to jury duty should be deducted from the number of days paid, and creditable earnings should reflect the reduction of pay. The annual salary rate should not change. In these situations, the annual salary rate will exceed creditable earnings.

Days for which the employer makes a full or partial payment of salary to the member are reportable to TRS. Creditable earnings should include only that portion of salary paid by the employer.

If a member is required to reimburse the employer for any jury duty pay, creditable earnings reported to TRS should not include amounts reimbursed to the employer. However, the annual salary rate and the number of days paid should not be reduced for any amounts reimbursed to the employer for any days missed due to jury duty.

Example 41: Jury duty - district makes partial payment

Teacher N served on jury duty for three days. She was paid \$15 per day by the court for her service. The employer paid her regular per diem less \$15 for each day she served. Her regular salary rate was \$32,000. She missed no other days.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher N	F	100	180	180	32,000.00	31,955.00	2,875.95	



Military Service

Teachers who are mobilized to active military duty will continue to receive their full compensation and benefits for the duration of their active military service. TRS will give full earnings and service credit to all members called away from teaching to active military duty without charging any contributions for the time period the members are on active duty.

Example 42: Military service

Teacher O missed 20 days of school during the month her reserve unit was activated. Her annual salary rate was \$40,000. The normal school term was 180 days. Her daily rate was \$222.22 ($\$40,000 \div 180$). She remained on the employer's payroll and was paid her full contract. She also received military pay of \$3,000 (\$150 per day) that she reimbursed to the employer.

Contributions are **not** due on any of her reported earnings while she was on active military duty.

Calculation of contributions due:

9.0% contribution:

$$[\$40,000 - (\$222.22 \times 20 \text{ days})] \times 9.0\% = \$3,200.00$$

THIS Fund:

$$\text{member contributions } [\$40,000 - (\$222.22 \times 20 \text{ days})] \times 1.24\% = \$440.89$$

$$\text{employer contributions } [\$40,000 - (\$222.22 \times 20 \text{ days})] \times 0.92\% = \$327.11$$

Employer contributions for member benefit increase:

$$[\$40,000 - (\$222.22 \times 20 \text{ days})] \times 0.58\% = \$206.22$$

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher O	F	100	180	180	40,000.00	40,000.00	3,600.00*	

* Report 9.0% of the reportable creditable earnings.

In addition to reporting the members on the Annual Report of Earnings, the employer must list all members that have been called to active military duty on the Compliance Questionnaire. On the questionnaire, the employer will need to include the members' names, dates in active military duty, and total number of school days missed due to active military duty.

The Annual Report Remittances Reports will calculate the contributions due on total creditable earnings. The forms will show amounts owed to TRS as a result of reporting earnings for which contributions are not due. After the review of the Annual Report, TRS will adjust the contributions due to account for the time the member was called to active military duty.

Employer tax-sheltering of member contributions

Illinois law requires each employer to shelter the entire 9.0 percent member retirement contributions from current year taxes.

See Chapter 3, Creditable Earnings, for instructions on computing creditable earnings and 9.0 percent member retirement contributions using the salary schedule add-on method and the salary schedule reduction method.

Example 43: Tax-sheltering - salary schedule reduction method

Teacher P's rate from the salary schedule is \$26,000. Member retirement contributions and THIS Fund contributions were deducted from this amount.



Member retirement contributions: $\$26,000 \times 0.090 = \$2,340.00$
 THIS Fund contributions: $\$26,000 \times 0.0124 = \322.40
 Taxable earnings for this member were $\$23,353.20$ ($\$26,000 - \$2,340 - \$306.80$).

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher P	F	100	180	180	26,000.00	26,000.00	2,340.00	

Example 44: Tax-sheltering - salary schedule add-on method

Teacher Q's rate from the salary schedule was $\$34,000$. In addition, the employer paid his member retirement contributions and THIS Fund contributions.

Creditable earnings:	$\$34,000.00 \times 1.098901^*$	$\$37,362.63$
Member retirement contributions:	$\$37,362.63 \times 0.090$	$- 3,362.63$
Taxable earnings for this member**		<u><u>$\\$34,000.00$</u></u>

* Appropriate factor for computing creditable earnings and contributions to remit to TRS. For more information, see Chapter 3, "Table of factors."

** Employer-paid member THIS Fund contributions are not included in taxable income or creditable earnings.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher Q	F	100	180	180	37,362.63	37,362.63	3,362.63	

Noncreditable earnings

See Chapter 3, Creditable Earnings, for additional information about noncreditable earnings. Below is a partial list of noncreditable earnings:

- Expense reimbursements and allowances, including options to receive salary in lieu of expense reimbursements and allowances, are not reportable.
- Employer-paid fringe benefits, unless included in a reportable flexible benefit plan, are not reportable.
- Previously nonreported earnings or nonreportable benefits that are converted to reportable earnings in the last years of service for the purpose of increasing a member's final average salary are not reportable as creditable earnings to TRS. TRS presumes any decrease in noncreditable compensation in the last seven creditable school years is for the purpose of increasing final average salary.
- An employer payment of either the employer or member Early Retirement Option contribution is not reportable.
- Payments to or distributions from nonqualified deferred compensation plans are not reportable.
- Salary in excess of limits set by the Internal Revenue Code, Section 415, is not reportable.
- Employer payment of the member's THIS Fund contribution is not reportable.
- Salary in excess of the established limit for Tier II members is not reportable.



Example 45: Noncreditable earnings - travel allowance with salary option

Principal R was on an 11-month contract beginning August 1 and ending June 30. Her contract salary was \$52,000. Her contract provided her with a \$3,000 travel allowance that, at her option, could be received as salary. The \$3,000 travel allowance is not reportable to TRS even if it is reported as taxable income to the IRS.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Principal R	F	100	240	240	52,000.00	52,000.00	4,680.00	

Example 46: Noncreditable earnings - converting fringe benefits to salary

Administrator S was a 12-month administrator who retired at the end of the school year. His contract period was July 1 through June 30. His employer paid a travel allowance and health insurance premiums as noncreditable fringe benefits until his last year of service. In his last year, Administrator S's salary increased to \$96,000 and travel allowance and health insurance premiums were no longer paid by his employer.

The decrease in noncreditable compensation occurred in Administrator S's last seven creditable school years. TRS will assume \$4,800 travel allowance and \$6,000 health insurance premiums were converted to salary for the purpose of increasing Administrator S's final average salary. Therefore, the value of converted fringe benefits will be excluded from his last year's salary reported to TRS.

Annual salary rate and creditable earnings:

Contract salary	\$96,000
Converted travel	4,800
Converted insurance	<u>- 6,000</u>
	<u>\$85,200</u>

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Administrator S	F	100	260	260	85,200.00	85,200.00	7,668.00	

Example 47: Noncreditable earnings - employer payment of member's THIS Fund contribution

Teacher T's base salary was \$35,000. In addition, the employer paid his THIS Fund contribution. Employer payment of the THIS Fund contribution is not reportable as creditable earnings. See Chapter 3, Creditable Earnings, for more information.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher T	F	100	180	180	35,000.00	35,000.00	3,150.00	



Teachers on sabbatical leave

Include members who are on sabbatical leave of absence on the Annual Report. This section does not apply to leaves of absence granted for other reasons (see Chapter 6, Service Credit). To be reportable, the sabbatical leave must be granted in accordance with the Illinois School Code (105 ILCS 5/24 6.1).

The annual salary rate and creditable earnings will be the member's full-time salary rate reported to TRS for the period immediately preceding the leave. The full-time equivalency will be 100 percent.

Example 48: Sabbatical leave

Teacher U was on a sabbatical leave for the entire school term. His prior year's annual salary rate and creditable earnings were reported at \$43,000.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher U	F	100	180	180	43,000.00	43,000.00	3,870.00	

Prepayment of earnings

When a member is paid in advance for future assignments, only salary earned during the school year can be reported. Payments for future services should be reported in the year in which the services are rendered. If the service occurs after retirement and does not violate post-retirement employment restrictions, it is not reportable. (See Chapter 2, Membership.)

In addition, a member who prearranges post-retirement employment may not be eligible to retire. (See Chapter 11, Post-retirement Matters.)

Example 49: Prepayment of earnings

Teacher V worked the entire school term with an annual salary of \$38,000. She was paid an additional \$2,000 on May 29 to substitute 20 days in the following school term. The Annual Report should indicate only the total amount earned by June 30, excluding the \$2,000 payment for future services. The \$2,000 is reportable the following school year.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher V	F	100	185	185	38,000.00	38,000.00	3,420.00	

Severance and lump-sum payments

Severance and lump-sum payments that are paid or due and payable prior to or concurrent with the receipt of the member's final paycheck for regular earnings or prior to the member's last day of work are reportable as creditable earnings. Severance payments becoming due and payable to the member after receipt of the final regular paycheck and last day of work are not reportable. Typically severance payments may include compensation for accumulated sick leave or vacation, employer payment of a member's 2.2 upgrade cost or optional service balance, retirement incentives, and contract buy-outs. (See Chapter 3, Creditable Earnings, for more information on severance and lump-sum payments.)



Federal Funds

If any portion of a member's salary is paid from special trust or federal funds that are administered by the employer, then the employer must pay TRS an employer contribution on the salary paid from special trust or federal funds. This includes stipends or substitute pay.

Total salaries paid from federal funds are reported on the Annual Report of Earnings. (For information about contribution rates for salaries paid from federal funds, see Chapter 4, Employer Payments.)

Example 50: Federal funds - pays salary, flexible benefit plan and stipend

Teacher W was a full-time teacher with a base salary of \$30,000. In addition, she earned \$500 for coaching, \$1,200 for serving as the Title I coordinator, and a \$1,000 reportable flexible benefit plan. In addition, the employer paid her TRS member retirement contribution as a benefit. Her base earnings, flexible benefit plan, Title I stipend, and board-paid TRS were paid from Title I funds on all earnings (except the \$500 coaching stipend).

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher W	F	100	180	180	35,934.06	35,934.06	3,234.07	35,384.01

Example 51: Federal funds - pays stipend and extra duties

Teacher X was a full-time teacher with a base salary of \$25,000. In addition to his base salary he earned \$750 for serving as the coordinator of the Title III federal grant, \$200 for attending a conference and \$100 for internal substitution. The stipend for serving as the coordinator of the Title III federal grant and the \$200 conference stipend were paid from the federal Title III grant and the internal substitution was paid from the Title II federal grant.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher X	F	100	180	180	26,050.00	26,050.00	2,344.50	1,050

Example 52: Federal funds - substitute paid from Title II

Teacher Y was a substitute teacher. He substituted for 10 days at \$75 per day for total earnings of \$750. Two of the 10 days were paid from the Title II program.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher Y	S		180	10	750.00	750.00	67.50	150

Accrual accounting

TRS requires earnings to be reported on an accrual basis. Accrual accounting requires the recognition of revenue in the period earned, which may not coincide with the period in which it is paid. Creditable earnings from July 1 through June 30 should be reported on each year's Annual Report.



Example 53: Accrual - hourly stipend paid following fiscal year

Teacher A was a full-time teacher with a base rate and earnings of \$27,000. During April he chaperoned a dance and was paid \$75. He turned in his time sheet on June 13 and was paid on July 15.

The \$75 is reportable in the current school year ending June 30 since the \$75 was earned prior to June 30.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher A	F	100	180	180	27,075.00	27,075.00	2,436.75	

Example 54: Accrual - repayment of salary overage

Teacher B was paid \$25,500 during the current school year. At the end of the fiscal year it was discovered that her correct salary was \$24,000 and she had been overpaid by \$1,500. The employer decided to collect the overpayment by docking her next year's wages. She was paid \$24,500 (26,000 contract less \$1,500 docked) during the following year.

\$24,000 is reportable in the current school year

\$26,000 is reportable in the next school year

Year 1 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher B	F	100	180	180	24,000.00	24,000.00	2,160.00	

Year 2 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher B	F	100	180	180	26,000.00	26,000.00	2,340.00	

Example 55: Accrual - underpayment of salary

Teacher C was paid at the incorrect step of the salary schedule during the 2017-18 school year. In 2017-18 he was paid \$27,000. However, he should have been paid \$29,000. The error was discovered and corrected during the 2018-19 school year. In 2018-19, he was paid \$37,000 (\$35,000 contract plus \$2,000 correction of error).

\$29,000 is reportable in 2017-18

\$35,000 is reportable in 2018-19

2018-19 Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher C	F	100	180	180	35,000.00	35,000.00	3,150.00	



If corrections are necessary for a prior school year, email the TRS Employer Services Department at employers@trsill.org to request an Employer’s Report of Adjustments to Earnings form. In the email, include the corrected days paid, annual salary rate, creditable earnings and salaries paid from federal funds. Also include the reason for the correction.

End-of-career salary increases

Employers are required to pay the cost of pension benefits resulting from end-of-career salary increases over 6 percent. Salary increases up to 20 percent per year with the same employer will still be used in the calculation of the member’s final average salary (see Chapter 10, Retirement Benefits, for more information). **TRS will continue to recognize the full salary as creditable earnings.** (For additional information on end-of-career salary increases, see Chapter 3, Creditable Earnings.)

Example 56: End-of-career salary increases

Teacher D retired at the end of the school year. Her base salary rate was \$52,000. Her final year’s salary increased by more than 6 percent over the prior school year’s creditable earnings. In addition to her base salary, she earned \$250 for internal substitution, \$150 for lunchroom supervision, \$300 for class sponsorship, and \$75 for attendance at workshops.

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher D	F	100	180	180	52,775.00	52,775.00	4,749.75	

Strikes

In the event of a strike, the annual salary rate should reflect what would have been earned if the member worked his or her normal schedule with no docks for the entire school term or length of the employment agreement, if longer. The annual salary rate amount is not to be reduced for days docked. Creditable earnings should show the reduced earnings due to the strike if any days were docked. Days paid should equal the days in the school term or the length of the employment agreement (whichever is greater) minus the actual days docked. (See “Docked days.”)

Sick leave reporting

Members may receive service credit for unused, uncompensated sick leave reported by former employers up to the combined maximum of two years. To be creditable for retirement purposes, sick leave must have been available for use by a member in the event of illness. Service credit is not available for sick leave days added to the record of a member at the time of termination of service for the purpose of increasing a member’s retirement service credit. If available for use as sick days, unused personal leave days should be added to unused sick leave. (See Chapter 6, Service Credit.)

If a member receives payment for accumulated sick leave days that is also reportable to TRS as creditable earnings, no service credit will be available for the days that were compensated. **However, if the payment for sick leave days is not reportable to TRS as creditable earnings, the sick leave days are reportable.**



Employers annually certify the number of unused, uncompensated sick days on the Annual Report Terminated Sick Leave Report for all members who terminated employment during the past school year. The terminated member's beginning and ending dates of employment and number of unused, uncompensated sick leave days are provided to generate the report.

If the member applies for a benefit or a refund of contributions, the number of unused, uncompensated sick leave days are only reported on the member's Supplementary Report form. If the member's unused, uncompensated sick leave days are reported on a Supplementary Report form, do not include the member on the Annual Report Terminated Sick Leave Report.

If a member terminates employment, but is later rehired and previously reported sick leave days are reinstated to the member, the previously reported sick leave days are **not** reportable until the member terminates employment again. Please submit a corrected Terminated Sick Leave Report to reduce the member's reported sick leave days to zero. If a member terminates employment, is later rehired and the previously reported sick leave days are not reinstated, no correction to the submitted terminated sick leave report is necessary. However, the future Terminated Sick Leave Report must include only the second period of employment.

Leave of absence

An Annual Report Leave of Absence Report is generated for each member who was on an **unpaid** leave of absence during any portion of the school year. Include those on leaves under the Family Medical Leave Act (FMLA) of 1993, reductions in force (RIF), or any other type of **unpaid** leave. Only include members who were paid for less than 170 days during the school year.

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 or 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 times are made several years after the leave occurred, resulting in a request for information from employers that sometimes is decades after the leave.

Address Request Report

Employers may receive a Member Address Request Report after TRS has received the Annual Report of Earnings. Members who do not have an address on file with TRS will be shown on the report. Verify the Social Security number is correct and then provide addresses for the members. Also add any new members who have been hired for the upcoming school year on this report. Please return the form to the TRS Springfield office.

Audit complete notification

TRS Employer Services Department reviews every Annual Report of Earnings. Based upon telephone calls or correspondence with the employer, corrections to the reported information may be necessary. After all required corrections to an Annual Report are processed, employers will be notified via email that the Annual Report review is complete and the Summary of Changes Report is available to view. Employers are annually required to confirm that they have reviewed the Summary of Changes Report.



Report difference process

Once the review of the Annual Report of Earnings is complete and all necessary corrections are processed, TRS will calculate the amount of TRS or THIS Fund contributions due based on the earnings reported.

TRS will transfer any overpayment of TRS contributions to offset underpayment of any other TRS contributions for the same employer. TRS acts as a service agent for Illinois Department of Central Management Services (CMS) for the collection of THIS Fund contributions. Because of this, TRS cannot process any transfers between the TRS contributions and the THIS Fund contributions.

After the Annual Report review is completed by TRS, employers are required to confirm they have reviewed the Summary of Changes Report.

If, after any transfers of contributions, an overpayment greater than \$50 exists, TRS will voucher the overpayment to the employer.

If, after any transfers of contributions, an underpayment greater than \$50 exists, the balance due to TRS will appear on the monthly Employer Bill. Balances due for member retirement contributions, TRS employer contributions, and contributions due on federally-funded salaries will be listed on the Report Difference Contributions section of the bill. THIS Fund balances due will appear on the Report Difference Contributions - THIS Fund section of the bill. Please see Chapter 4, Employer Payments, for more information regarding the Employer Bill.

Please verify the accuracy of the Employer Bill. If the bill is accurate, please remit the contributions billed. If the bill is not accurate because corrections are required to previously reported creditable earnings, contact the Employer Services Department at (888) 678-3675, option 1. Contact the Accounting Department at (888) 678-3675, option 2, for questions about contributed amounts.

Employer's Report of Adjustments to Earnings

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 2020-21 school year occurred during the 2016-17, 2017-18, 2018-19 or 2019-20 school years, the employer must email the TRS Employer Services Department at employers@trsill.org for an Employer's Report of Adjustments to Earnings form. Include the member's name, last four digits of Social Security number, reason for the correction and the corrected days paid, annual salary, creditable earnings and salaries paid from federal funds. If the member worked a partial year, include the base annual salary rate, flexible benefit plan earnings, extra duties earned and/or lump sums.

Prior years corrections will be not processed if the correction is equal to or less than TRS's materiality limits. The materiality limit is three days for days paid and sick leave days and is \$500 for annual salary rate and creditable earnings. If the correction is at or under these limits, do not email TRS because the corrections will not be processed. The limits only apply to prior years' corrections. Service and earnings must be reported correctly in current and future years.

The Employer Services Department will complete and process the corrections. Any required contributions due after the adjustment has been processed by TRS will be billed on the monthly Employer Bill (see Chapter 4, Employer Payments). The required contributions must be remitted



before TRS will apply the adjustment to the member's record. If contributions are due to the employer, TRS will voucher them to the employer after the adjustment has been processed. The employer should return any overpayment due to the members.

For an error discovered more than four fiscal years after its occurrence, the member should contact TRS for an Unreported TRS Service Certification form. For more information about the Unreported TRS Service Certification form, please see Chapter 7, Optional Service Credit and Payment Options.

Filing Supplementary Reports and Sick Leave Certifications

Employers are required to file Supplementary Reports and Sick Leave certifications via the web-based Supplementary Report and Sick Leave Certification system. No forms or additional documents need to be mailed. Multiple users can access the system and work on Supplementary Reports and Sick Leave Certifications at the same time.

Employers will be notified weekly of all members who have applied for a benefit or refund within the last seven days.

Supplementary Report

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.

Review the information reported on Supplementary Reports very carefully. TRS relies on this information to issue refunds of contributions to members and pay benefits. If a refund is awarded to a member or survivor and the Supplementary Report was incorrect and resulted in a greater payment by TRS than was legally due, the employer may be required to reimburse TRS the amount due from the error.

Sick Leave Certification

Public Act 94-0004 requires employers to pay a contribution to TRS on any sick leave days granted to a member in excess of the normal annual allotment that are used to secure service credit. The employer is required to complete a Sick Leave Certification to determine whether an employer contribution is applicable.

For additional information on granting sick leave days refer to Chapter 6, Service Credit.

Web-based Supplementary Report and Sick Leave Certification System

After signing in to the secure Employer Access area, employers can navigate by using menu items located on the left side of the screen. These menu items include:

How to Use This System – Briefly explains why TRS needs Supplementary Reports and Sick Leave Certifications and explains how to revise a report that was previously submitted. This menu item also provides a link that can be used to view or print a list of TRS edit codes with descriptions and required actions.

Supp Rpts/Sick Leave Certs – Select on this menu item to see a list of members who have applied for a benefit or refund. Select “Update” to complete and submit a Supplementary Report and/or Sick Leave Certification.



Revise Submitted Supp Rpts – Make changes to a previously submitted Supplementary Report.

Revise Submitted SL Certs – Make changes to a previously submitted Sick Leave Certification.

Reports – Employers can print copies of Supplementary Reports and Sick Leave Certifications that have been submitted to TRS. Employers may also print blank copies of the forms for any members included on the Supp Rpts/Sick Leave Certs list.

Completing Supplementary Reports

Select on the Supp Rpts/Sick Leave Certs menu item on the left side of the screen. Select update on the member whose Supplementary Report of Sick Leave Certification will be completed.

Under Update Employment Information, enter the following:

Last day of School Term or Employment Agreement, If Longer

Indicate the date of the last day of the school term or the last day of the member’s employment agreement, if longer.

Last Paid Day (inclusive of paid sick leave days)

When completing Supplementary Reports, the “Last Paid Day (inclusive of paid sick days)” box should represent the last date on the school calendar for which a member is being paid. Enter the last day for which the member is being compensated. In most cases, this will be the member’s final work day. Exceptions:

- 1) If the member used sick, personal or vacation days after the last day actually worked, enter the date the member used his/her final sick, personal or vacation day.
- 2) If the district pays teachers for the emergency days in addition to their actual work days and the district did not use all of the emergency days during the school term, enter the date of the last unused emergency day.

For teachers who worked all year and resigned/retired at the end of the school term, the same date should be entered as the “Last Day of the School Term or Employment Agreement, If Longer,” “Last Paid Day (inclusive of paid sick days),” and “Effective Date of Resignation.”

“Last Paid Day” should not be confused with “Date of Last Payment for Regular Earnings” which appears on the second entry screen. The “Date of Last Payment for Regular Earnings” is only required if the member has a reportable lump-sum payment. This date is the day the member received or will receive his/her final paycheck for regular earnings.

If a date is entered in a prior fiscal year, the employer will be asked if the member worked during the year of the Supplementary Report. If the answer is “no,” the system will delete the Supplementary Report. If the member is applying for a retirement benefit, the Sick Leave Certification will be deleted if the member did not have any prior years of service with the employer. If the member had prior service with the employer, the years on the Sick Leave Certification will be re-evaluated and updated.

If a date is entered in the next fiscal year, the employer will be asked if the member worked in the next fiscal year. If the answer is “yes,” the system will create a new Supplementary Report. If the member is applying for a retirement benefit, the years on the Sick Leave Certification will be re-evaluated and updated.



Effective Date of Resignation

Indicate the resignation date for retirement, single-sum benefit or refund. The effective date of resignation is not required on Temporary Disability Supplementary Reports and for substitute, part-time noncontractual or extra-duty employment types.

Number of Unused, Uncompensated Sick Leave Days

Enter the number of unused and uncompensated sick leave days the member had remaining at retirement or termination. Include personal leave days that are available for use as sick leave.

When reporting sick leave days on the Supplementary Report, round sick leave days to the nearest tenth decimal place. Do not round sick leave days to the nearest whole number. 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.

Sick leave days are considered compensated if they are used in the calculation of a payment that qualifies as TRS creditable earnings. If no payment is issued, or if the payment related to unused sick leave does not qualify as creditable earnings under the lump-sum rules, then the days are considered uncompensated. Compensated days must be excluded from the number of sick days reported to TRS. Uncompensated days must be included in the number reported to TRS for service credit. These guidelines apply to all available sick leave days, even if the member has accumulated more than 340 days.

For Temporary Disability Supplementary Reports, the number of unused, uncompensated sick leave days will be reported under the Disability Information section of the Supplementary Report.

Employment Type

Indicate the member's employment type. See instructions for employment type on the Annual Report – pages 11 and 12.

After entering the information on the Update Employment Information screen select, "save."

Under Earnings Information, enter the following information:

Date of Last Payment for Regular Earnings

Indicate the date the member received his or her final paycheck for regular earnings. This date is only required if the member received a severance or lump-sum payment.

Number of Days in Employment Agreement

Indicate the actual number of paid days in the school term or the length of the member's employment agreement, whichever is greater. Include the number of days on which the member performed work requiring licensure during the summer months. Refer to page 13 for instructions on reporting contract days on the Annual Report.

Total Number of Days Paid

Indicate the total number of days for which the member was paid for employment types F, P, S, and H. Enter "0" for employment type E. Since service credit is granted for each full or partial day worked, do not convert partial days into full-day equivalents. Refer to page 13 for instructions on reporting days paid on the Annual Report.



Actual Number of Hours Worked

The number of hours worked are only required for members reported as employment types P, S, and H applying for temporary disability benefits. Enter the total number of hours worked.

Base Annual Salary Rate

Indicate the member's full year salary rate including employer-paid member retirement contributions. Exclude creditable earnings paid for extra duties, flexible benefit plans, or severance/lump-sum payments since they are reported separately. Refer to pages 13 and 14 for instructions on reporting annual salary on the Annual Report.

Base Creditable Earnings

Indicate the member's actual salary paid including employer-paid member retirement contributions. Exclude creditable earnings paid for extra duties, flexible benefit plans, or severance/lump-sum payments since they are reported separately. If the member has died, include only salary earned through the date of death. Refer to page 14 for instructions on reporting creditable earnings on the Annual Report.

Flexible Benefit Plan Annual Salary Rate and Flexible Benefit Plan Creditable Earnings

Indicate the annual salary rate and creditable earnings of any reportable flexible benefit plan the employer offers. For partial-year teachers, the flexible benefit plan creditable earnings should be prorated using the district's method of proration. See Examples 37-39, "Flexible Benefit Plans" on pages 29 and 30.

The flexible benefit plan annual salary rate will always be reported equal to flexible benefit plan creditable earnings.

Extra-duty Annual Salary Rate and Extra-duty Creditable Earnings

Enter the annual salary rate and creditable earnings for reportable extra duties that the member received during the school year. See Chapter 3, Creditable Earnings and "Extra-duty reporting" pages 20 and 21.

The extra-duty annual salary rate will always be reported equal to extra-duty creditable earnings.

Severance/Lump-sum Annual Salary Rate and Severance/Lump-Sum Creditable Earnings

The amount entered reflects payments (e.g. bonus pay, severance pay, lump-sum payments of sick, personal and vacation days, employer payment of member's 2.2 upgrade cost or optional service balance, and retirement incentive payments) that are received by the member with or prior to the last paycheck for regular earning or the last day of creditable service or due and payable prior to or concurrent with the receipt of the final paycheck for regular earnings.

Totals

Add Base Annual Salary Rate, Flexible Benefit Plan Annual Salary Rate, Extra-duty Annual Salary Rate, Severance/Lump-sum Annual Salary Rate and Base Creditable Earnings,



Flexible Benefit Plan Creditable Earnings, Extra-duty Creditable Earnings, Severance/ Lump-sum Creditable Earnings. The totals must equal to the annual salary rate and creditable earnings reported on the Annual Report for members who have retired or died. If a Supplementary Report is submitted for a member who applied for a temporary disability benefit or a refund and he/she subsequently returned to teaching in the same school year, the Annual Report of Earnings totals would exceed those on the Supplementary Report.

Member TRS Contributions

Enter 9.0 percent of the member's total creditable earnings.

Date of Severance/Lump-sum Payment

Indicate the date of the severance or lump-sum payment. If the payment was made over several pays, indicate the date of the final payment.

For members applying for a disability benefit, complete the questions under the Disability Section of the Supplementary Report (see [page 52](#)).

If information for more than one school year is needed, there will be two Earnings Information sections.

For retirement benefits. After all Earnings Information has been entered, scroll down to enter the Sick Leave Certification.

Completing Sick Leave Certifications

In Column 1, enter the normal annual allotment of sick leave and personal leave days available for use as sick leave as specified in the teachers' collective bargaining agreement or employment policies.

In Column 2, enter the total number of days added to the member's sick leave record during each of the years listed.


If the district has indicated on any of the Sick Leave Questionnaires completed for the year listed on the Sick Leave Certification that they have granted extra sick leave days, the question "TRS records indicate that your district granted excess sick leave days for the following school year (include years the district indicated they granted days on the Sick Leave Questionnaire). Were excess sick leave days granted for this member?" Answer "yes" or "no."

Edit Process - fatal and non-fatal edits

The edit process gives the employer an opportunity to correct reporting errors or explain situations that TRS will be required to research. Each edit is assigned a number and is either fatal or non-fatal. Employers can print a list of all edit codes by selecting on "How to Use This System" on the left navigation bar, then selecting "TRS Edits". Edits invoked on each member can be viewed after entering the Supplementary Report and Sick Leave Certification information and selecting "Save" at the bottom of the screen. **Please ensure you select "Save" prior to selecting "Submit to TRS" so that you are able to see all the edits.**

Fatal edits will be shown in red and non-fatal edits will be shown in black. A short description of the edit will be shown with the edit number. To see a detailed description of the edit code and



instructions for addressing the edit, refer to the printed edit list or select on the  at the end of the edit description.

Fatal edits

A fatal edit identifies incorrect or incomplete information and must be corrected before the Supplementary Report or Sick Leave Certification can be submitted to TRS.

An example of a fatal edit with incorrect information is Edit 306 – “Total annual salary rate is incorrect.” Base annual salary rate + flexible benefit plan rate + extra duty rate + lump-sum rate do not equal total rate. A correction is required to one or more of the following fields: base annual salary rate, flexible benefit plan rate, extra duty rate, lump-sum rate and/or total rate.

An example of a fatal edit with incomplete information is Edit 5203 – “Total number of days paid is required and must be a whole number. If employment type is extra duty enter zero.” For employment types full-time, part-time contractual, part-time noncontractual and substitute enter the total number of days (Monday through Friday) the teacher performed work that required licensure. Ensure partial days are not converted to whole day equivalents. For employment type of extra duty, enter zero.

Non-fatal edits

A non-fatal edit does not necessarily mean that the information entered is incorrect. Many edits are reasonableness checks, prompting TRS to verify member data. Review the reported information. If the member has been correctly reported, enter an explanation for the edit. A detailed note in the edit explanation box may prevent an inquiry from TRS. Employers should not modify the member data solely because an edit exists. Modifications to the member data should only be made if the original information is incorrect and not in accordance with reporting guidelines.

Non-fatal edit examples

In the first example shown, the information reported is correct but an edit explanation is required.

Edit 305 – “The daily rate (computed by dividing base annual salary rate by the number of days in the employment agreement) multiplied by the total number of days paid is not within \$250.00 of base creditable earnings for an employment type of full-time.” Review reported information and correct if in error.

This edit often occurs when rate and earnings are correct but the member worked partial days or because the member received extra-duty earnings, flexible benefit plan earnings, or lump-sum payments. Ensure the base annual salary rate and base creditable earnings fields include base amounts only. Flexible benefit plans, extra duties, and lump-sum payments should be included in their respective fields. If the employer pays any portion of the member’s retirement contributions, the base rate and earnings should include the proper TRS factor. If the reported information is correct, indicate how the base rate was prorated to calculate base creditable earnings.

Number of Days in Employment Agreement: 180

Total Number of Days Paid: 100

Base Annual Salary Rate: \$75,000.00

Base Creditable Earnings: \$41,354.17



The following edit explanations do not provide enough details to complete the Supplementary Report processing. TRS will be required to contact the employer for additional information.

“The teacher was docked.”

“Correctly reported.”

Include the following edit explanation:

$$\$75,000.00 \div 180 \times 99.25 = \$41,354.17$$

In the second example, the information reported is incorrect and the after the correction is made, the edit is no longer invoked.

Number of Days in Employment Agreement: 180

Total Number of Days Paid: 50

Base Annual Salary Rate: \$50,000.00

Base Creditable Earnings: \$14,388.89

In researching this member, the district discovered the member earned \$500 dollars for timesheet extra duties such as chaperoning, internal substitution, and curriculum work that was not included in the annual salary rate and was not split out between base creditable earnings and extra-duty creditable earnings. The employer corrected this member’s annual salary rate and creditable earnings as follows:

Base Annual Salary Rate	\$50,000.00
Extra-duty Annual Salary Rate	<u>+ \$500.00</u>
Total Annual Salary Rate	<u>\$50,500.00</u>
Base Creditable Earnings	\$13,888.89
Extra-duty Creditable Earnings	<u>+ \$500.00</u>
Total Creditable Earnings	<u>\$14,388.89</u>

When these corrections were made, Edit 305 no longer invoked or displayed on this member’s record.

Submitting Supplementary Reports and Sick Leave Certifications to TRS

The Supplementary Report and Sick Leave Certification can be submitted to TRS **on or after a member’s last paid day (inclusive of paid sick leave)**. Prior to the member’s last paid day, the employer may enter the Supplementary Report and Sick Leave Certification data in the Employer Access Area, but the employer cannot submit the information until the member’s last paid day. If TRS only requires the employer to complete a Sick Leave Certification and not a Supplementary Report, the system will allow the Sick Leave Certification to be submitted before the member’s last paid day.

After all errors have been corrected and all edits have been addressed, scroll down to the bottom of the Earnings Information screen and select on “Submit to TRS”. The next screen asks you to confirm that you want to submit. Select “yes” to send the Supplementary Report and/or Sick Leave Certification to TRS.

Revisions

If any changes occur after the Supplementary Report or Sick Leave Certification 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. Please note that the reason for the correction is required.

Employer Emails

- Employers will be notified weekly of members whose Supplementary Reports and Sick Leave Certifications need to be submitted so that the benefits or refunds can be calculated.
- TRS will send a reminder email if a Revised Supplementary Report or Revised Sick Leave Certification was started by the employer more than 30 days ago and it was not submitted.
- If more than 60 days have elapsed since the Revised Supplementary Report or Revised Sick Leave Certification was started and it has not been submitted, the revised report will be deleted. TRS will send an email notification of this deletion.
- If TRS makes changes to the member's claim information that affects the years listed on the Supplementary Report or Sick Leave Certification, employers will receive an email notification of the change.
- If TRS deletes a Supplementary Report or Sick Leave Certification, employers will receive an email notification of the deletion.

For additional information on completing Supplementary Reports and Sick Leave Certifications, please refer to the Supplementary Report Tutorial on the TRS website.



Supplementary Report Dates

This Supplementary Report has not been submitted to TRS.

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
 2815 W Washington | PO Box 19253 | Springfield IL 62794-9253
 R. Stanley Rupnik, Interim Executive Director
 employers@trsil.org | http://www.trsil.org
 888-678-3675 | FAX: 217-753-0969

Supplementary Report
 For 2020-21 School Year
 Retirement

Employer	
Social Security number	Member's name

Claim Type: Retirement

Last day of school term or employment agreement, if longer: _____

Last paid day (inclusive of paid sick days): _____

Effective date of resignation: _____

Number of unused, uncompensated sick leave days: _____

Employment type:

Full-time
 Part-time Contractual
 Substitute
 Part-time Noncontractual (Hourly/Daily)
 Extra Duty

Earnings Information for 2020-21 School Year

Date of last payment for regular earnings: _____

Number of days in employment agreement: _____

Total number of days paid: _____

DO NOT convert partial days into full day equivalents. Count every paid day, Monday through Friday.

2020-21 School Year	Annual Salary Rate	Creditable Earnings	Member TRS Contributions (9.0%)
Base			
Flexible Benefit Plan			
Extra-duty (coaching, driver's education, cheerleading sponsor, etc.)			
Severance / Lump-sum** (bonus, sick leave, retirement incentive, etc.)			
Totals:			

**Date of Severance / Lump-sum Payment: _____

(If paid out over several periods, enter last date paid.)

Date the check was received, **NOT** the last day worked.

Include used and paid sick leave, personal leave days and vacation days and/or unused paid emergency days.

Include this date if there is a severance/lump-sum payment.



Example 57: Full-time - retirement

Teacher D applied for retirement at the end of the school term. She worked full-time at an annual salary rate of \$52,000. The employer had a flexible benefit plan that provided all members the option of receiving \$1,000 cash in lieu of insurance. Teacher D was also a cheerleading sponsor for which she was paid \$1,500. Teacher D received a \$9,600 bonus that was paid with her last regular paycheck on May 31, 2021. The last day of the school term was May 1, 2021.

The district's collective bargaining agreement provides for payment of \$100 for each day of unused sick leave up to 50 days. Teacher D had 132 days of sick leave on her record. She received payment for 50 days on July 2, 2021.

The collective bargaining agreement provides the teachers with 12 sick leave and two personal leave days per year. Personal leave days can be used as sick leave. Teacher D received the normal annual allotment of sick and personal leave days each year.

This Supplementary Report has not been submitted to TRS.

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
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Supplementary Report
For 2020-21 School Year
Retirement

Employer 999-9999 - All American Employer 1			
Social Security number 999-99-9999	Member's name Teacher D		
Claim Type:	Retirement		
Last day of school term or employment agreement, if longer:	<u>5/21/2021</u>		
Last paid day (inclusive of paid sick days):	<u>5/21/2021</u>		
Effective date of resignation:	<u>5/21/2021</u>		
Number of unused, uncompensated sick leave days:	<u>132</u>		
Employment type:			
<input checked="" type="checkbox"/> Full-time	<input type="checkbox"/> Part-time Contractual		
<input type="checkbox"/> Part-time Noncontractual (Hourly/Daily)	<input type="checkbox"/> Substitute		
	<input type="checkbox"/> Extra Duty		
Earnings Information for 2020-21 School Year			
Date of last payment for regular earnings:	<u>5/31/2021</u>		
Number of days in employment agreement:	<u>185</u>		
Total number of days paid:	<u>185</u>		
DO NOT convert partial days into full day equivalents. Count every paid day, Monday through Friday.			
2020-21 School Year	Annual Salary Rate	Creditable Earnings	Member TRS Contributions (9.0%)
Base	52,000.00	52,000.00	
Flexible Benefit Plan	1,000.00	1,000.00	
Extra-duty (coaching, driver's education, cheerleading sponsor, etc.)	1,500.00	1,500.00	
Severance / Lump-sum** (bonus, sick leave, retirement incentive, etc.)	9,600.00	9,600.00	
Totals:	64,100.00	64,100.00	5,769.00
**Date of Severance / Lump-sum Payment:		<u>5/31/2021</u>	
(If paid out over several periods, enter last date paid.)			

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher D	F	100	185	185	64,100.00	64,100.00	5,769.00	



Sick Leave Certification

Days Added to Member's Record During the Final Years of Service

	Column 1*	Column 2*
School year	Teacher's normal annual allotment of sick leave and personal days available for use as sick leave as specified in the collective bargaining agreement	Total number of sick leave and personal days available for use as sick leave added to member's sick leave record during the school year
2017-18	14.0	14.0
2018-19	14.0	14.0
2019-20	14.0	14.0
2020-21	14.0	14.0

* If no days in excess of the normal annual allotment were granted or reinstated during the year, column 1 and column 2 will be the same. If days in excess of the normal annual allotment were added to the member's record during the year, column 2 should be the total of the normal annual allotment plus the additional days granted or reinstated.

Any days granted in excess of normal annual allotment must be granted far enough in advance of retirement to be available for use. Any days granted must meet the 3-step formula to be reportable to TRS (please refer to Chapter 6 of the *Employer Guide*.)



Example 58: Full-time - disability

Teacher E applied for disability benefits following expiration of her sick leave at noon on April 2, 2021. The last day she taught was March 22, 2021. The employer had a 180-day school term. Her regular per diem of \$141.67 was paid for 152.5 days.

This Supplementary Report has not been submitted to TRS.

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888-678-3675 | FAX: 217-753-0969

Supplementary Report
For 2020-21 School Year
Disability Benefit

Employer 999-9999-All American Employer 1	
Social Security number 999-99-9999	Member's name Teacher E

Claim Type: Disability Benefit

Last day of school term or employment agreement, if longer: 5/21/2021

Employment type:

Full-time Part-time Contractual Substitute
 Part-time Noncontractual (Hourly/Daily) Extra Duty

Earnings Information for 2020-21 School Year	
Date of last payment for regular earnings:	<u>4/28/2021</u>
Number of days in employment agreement:	<u>180</u>
Total number of days paid:	<u>153</u>
DO NOT convert partial days into full day equivalents. Count every paid day, Monday through Friday.	
Actual number of hours worked:	<u>N/A</u>

2020-21 School Year	Annual Salary Rate	Creditable Earnings	Member TRS Contributions (9.0%)
Base	25,500.00	21,604.68	
Flexible Benefit Plan			
Extra-duty (coaching, driver's education, cheerleading sponsor, etc.)			
Severance / Lump-sum** (bonus, sick leave, retirement incentive, etc.)			
Totals:	25,500.00	21,604.68	1,944.42

**Date of Severance / Lump-sum Payment: _____
(If paid out over several periods, enter last date paid.)

PLEASE COMPLETE QUESTIONS ON THE NEXT PAGE.

Has the member resigned?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Has or will a worker's compensation claim be filed?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
What was the last day the member was actually present and working (excluding paid sick leave days)?	<u>3/22/2021</u>		
What was the last paid day (including paid sick leave days)?	<u>4/2/2021</u>		
How many unused, uncompensated sick leave days did the member have remaining as of the last paid day?	<u>0</u>		
If the member had used all available sick leave, on what date would the last sick leave day have been used? (Refer to a current school calendar.)	_____		
If the member has resumed teaching, what date did the member return to work following the disability leave?	_____		
List the first day of the 2020-21 school term or employment agreement, if longer: List	<u>8/17/2020</u>		
the last day of the 2020-21 school term or employment agreement, if longer: List the	<u>5/21/2021</u>		
first day of the 2021-22 school term or employment agreement, if longer: List the last	<u>8/16/2021</u>		
day of the 2021-22 school term or employment agreement, if longer:	<u>5/20/2022</u>		

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher E	F	100	180	153	25,500.00	21,604.68	1,944.42	



Example 59: Part-time contractual - refund

Teacher F, who worked three full days per week, applied for a refund. Teacher F resigned January 8, 2021, after she completed only the first semester, which was 54 work days. Her annual salary rate was \$20,025. She also earned \$500 as a cheerleading sponsor.

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Supplementary Report
For 2020-21 School Year Refund

Employer 999-9999 - All American Employer 1	
Social Security number 999-99-9999	Member's name Teacher F

Claim Type: Refund

Last day of school term or employment agreement, if longer: 5/21/2021

Last paid day (inclusive of paid sick days): 1/8/2021

Effective date of resignation: 1/8/2021

Number of unused, uncompensated sick leave days: 0

Employment type:

Full-time
 Part-time Contractual
 Substitute
 Part-time Noncontractual (Hourly/Daily)
 Extra Duty

Earnings Information for 2020-21 School Year

Date of last payment for regular earnings: 180

Number of days in employment agreement: 54

Total number of days paid: 54

DO NOT convert partial days into full day equivalents. Count every paid day, Monday through Friday.

2020-21 School Year	Annual Salary Rate	Creditable Earnings	Member TRS Contributions (9.0%)
Base	20,025.00	10,012.50	
Flexible Benefit Plan			
Extra-duty (coaching, driver's education, cheerleading sponsor, etc.)	500.00	500.00	
Severance / Lump-sum** (bonus, sick leave, retirement incentive, etc.)			
Totals:	20,525.00	10,512.50	946.13

**Date of Severance / Lump-sum Payment: _____

(If paid out over several periods, enter last date paid.)

Annual Report of Earnings


Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher F	P	60	180	54	20,525.00	10,512.50	946.13	



Example 60: Extra duty - retirement

Teacher G applied for retirement at the end of the school term. He was employed as a coach only at District 100; however, he also taught full-time for another TRS-covered employer. He was paid \$2,500 for the entire season. Teacher G's last day of coaching was March 1, 2021.

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Supplementary Report
 For 2020-21 School Year
 Retirement

Employer 999-9999 - District 100	
Social Security number 999-99-9999	Member's name Teacher G

Claim Type: Retirement

Last day of school term or employment agreement, if longer: 5/21/2021

Last paid day (inclusive of paid sick days): 3/1/2021

Effective date of resignation: 3/1/2021

Number of unused, uncompensated sick leave days: 0

Employment type:

Full-time
 Part-time Contractual
 Substitute
 Part-time Noncontractual (Hourly/Daily)
 Extra Duty

Earnings Information for 2020-21 School Year			
Date of last payment for regular earnings:	_____		
Number of days in employment agreement:	185	_____	
Total number of days paid:	0	_____	
DO NOT convert partial days into full day equivalents. Count every paid day, Monday through Friday.			
2020-21 School Year	Annual Salary Rate	Creditable Earnings	Member TRS Contributions
Base	2,500.00	2,500.00	(9.0%)
Flexible Benefit Plan			
Extra-duty (coaching, driver's education, cheerleading sponsor, etc.)			
Severance / Lump-sum** (bonus, sick leave, retirement incentive, etc.)			
Totals:	2,500.00	2,500.00	225.00
**Date of Severance / Lump-sum Payment: _____			
(If paid out over several periods, enter last date paid.) _____			

Annual Report of Earnings


Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher G	E		185	0	2,500.00	2,500.00	225.00	



Example 61: Substitute - death

Teacher H died after working 15 days as a substitute teacher. He was paid \$85 per day. Teacher H worked for an employer that had a 180-day school term. Teacher H last worked December 11, 2020. He did not have any unused sick leave days.

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Supplementary Report
 For 2020-21 School Year
 Death Benefit

Employer 999-9999 - District 100	
Social Security number 999-99-9999	Member's name Teacher H

Claim Type: Death Benefit

Last day of school term or employment agreement, if longer: 5/21/2021

Last paid day (inclusive of paid sick days): 12/11/2020

Number of unused, uncompensated sick leave days: 0

Employment type:

Full-time
 Part-time Contractual
 Substitute
 Part-time Noncontractual (Hourly/Daily)
 Extra Duty

Earnings Information for 2020-21 School Year	
Date of last payment for regular earnings:	_____
Number of days in employment agreement:	<u>180</u>
Total number of days paid:	<u>15</u>
DO NOT convert partial days into full day equivalents. Count every paid day, Monday through Friday. Include only accrued earnings through the date of death.	

2020-21 School Year	Annual Salary Rate	Creditable Earnings	Member TRS Contributions (9.0%)
Base	1,275.00	1,275.00	
Flexible Benefit Plan			
Extra-duty (coaching, driver's education, cheerleading sponsor, etc.)			
Severance / Lump-sum** (bonus, sick leave, retirement incentive, etc.)			
Totals:	1,275.00	1,275.00	114.75

**Date of Severance / Lump-sum Payment: _____
(If paid out over several periods, enter last date paid.)

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Teacher H	S		180	15	1,275.00	1,275.00	114.75	



Example 62: School administrator - retirement

Administrator I applied for retirement on April 30, 2021 after completing 10 months of her 12-month employment agreement. Her annual salary rate was \$90,000. She received \$75,000. Administrator I completed 217 days of the 260 paid days in her contract period. Administrator I received 15 sick leave days and three personal leave days per year. The collective bargaining agreement provides teachers with 12 sick leave days and two personal leave days per year. Personal leave days can be used as sick leave.

This Supplementary Report has not been submitted to TRS.

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Supplementary Report
For 2020-21 School Year
Retirement

Employer 999-9999 - District 100	
Social Security number 999-99-9999	Member's name Administrator I

Claim Type: Retirement

Last day of school term or employment agreement, if longer: 6/30/2021

Last paid day (inclusive of paid sick days): 4/30/2021

Effective date of resignation: 4/30/2021

Number of unused, uncompensated sick leave days: 120.3

Employment type:

Full-time Part-time Contractual Substitute
 Part-time Noncontractual (Hourly/Daily) Extra Duty

Earnings Information for 2020-21 School Year			
Date of last payment for regular earnings: _____			
Number of days in employment agreement:		<u>260</u>	
Total number of days paid:		<u>217</u>	
DO NOT convert partial days into full day equivalents. Count every paid day, Monday through Friday.			
2020-21 School Year	Annual Salary Rate	Creditable Earnings	Member TRS Contributions
Base	90,000.00	75,000.00	(9.0%)
Flexible Benefit Plan			
Extra-duty (coaching, driver's education, cheerleading sponsor, etc.)			
Severance / Lump-sum** (bonus, sick leave, retirement incentive, etc.)			
Totals:	90,000.00	75,000.00	6,750.00
**Date of Severance / Lump-sum Payment: _____			
(If paid out over several periods, enter last date paid.)			

Annual Report of Earnings

Name	Empl Type	FTE %	Contract Days	Days Paid	Annual Salary Rate	Creditable Earnings	Member TRS Contributions	Federal Funds
Administrator I	F	100	260	217	90,000.00	75,000.00	6,750.00	



Sick Leave Certification

Days Added to Member's Record During the Final Years of Service		
	Column 1*	Column 2*
School year	Teacher's normal annual allotment of sick leave and personal days available for use as sick leave as specified in the collective bargaining agreement	Total number of sick leave and personal days available for use as sick leave added to member's sick leave record during the school year
2017-18	18.0	18.0
2018-19	18.0	18.0
2019-20	18.0	18.0
2020-21	18.0	18.0

* If no days in excess of the normal annual allotment were granted or reinstated during the year, column 1 and column 2 will be the same. If days in excess of the normal annual allotment were added to the member's record during the year, column 2 should be the total of the normal annual allotment plus the additional days granted or reinstated.

Any days granted in excess of normal annual allotment must be granted far enough in advance of retirement to be available for use. Any days granted must meet the 3-step formula to be reportable to TRS (please refer to Chapter 6 of the *Employer Guide*.)



Days Worked Report

Accuracy in reporting the number of days worked is critical because this number is used to determine the amount of TRS service credit each member receives for the school year.

Service credit is granted for each day or partial day worked, Monday through Friday, during the school year, in a position requiring teacher licensure.

Many school districts have developed their own systems to record and accumulate the number of days each member was paid during the school year. School districts that do not have an automated days tracking system in place may find the Days Worked Report form useful for recording each day worked for part-time contractual, part-time noncontractual (hourly), or substitute teachers.

Copies can be downloaded from the TRS website, <https://www.trsil.org>.

Questions

For questions about any of the forms or reports discussed in Chapter 5, please contact the Employer Services Department at (888) 678-3675, option 1 or by email at employers@trsil.org.



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Days Worked Report
(for July 1, 2020 – June 30, 2021)

TRs Code	Member's name	Social Security number
Type of employment (please check one): <input type="checkbox"/> Part-time contractual <input type="checkbox"/> Part-time noncontractual (hourly/daily) <input type="checkbox"/> Substitute		
Total number of days paid		

Circle each day worked.

July 2020					
Mon	Tue	Wed	Thur	Fri	Total
		1	2	3	
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30	31	
Total					

August 2020					
Mon	Tue	Wed	Thur	Fri	Total
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	
31					
Total					

September 2020					
Mon	Tue	Wed	Thur	Fri	Total
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30			
Total					

October 2020					
Mon	Tue	Wed	Thur	Fri	Total
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	
Total					

November 2020					
Mon	Tue	Wed	Thur	Fri	Total
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	27	
30					
Total					

December 2020					
Mon	Tue	Wed	Thur	Fri	Total
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30	31		
Total					

January 2021					
Mon	Tue	Wed	Thur	Fri	Total
				1	
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28	29	
Total					

February 2021					
Mon	Tue	Wed	Thur	Fri	Total
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
Total					

March 2021					
Mon	Tue	Wed	Thur	Fri	Total
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30	31			
Total					

April 2021					
Mon	Tue	Wed	Thur	Fri	Total
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	
Total					

May 2021					
Mon	Tue	Wed	Thur	Fri	Total
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	
31					
Total					

June 2021					
Mon	Tue	Wed	Thur	Fri	Total
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30			
Total					

