



FY24-15

EMPLOYER BULLETIN

GEMINI NEW YEAR SET UP AND REPORTING REMINDERS FOR DEFINED BENEFIT REPORTS

June 2024

New Year Set-Up

Prior to submitting the first defined benefit (DB) report for the fiscal year, employers must complete the following information.

Payroll Schedule

Create payroll schedules for the 2024-25 school year. Refer to:

- [Payroll Schedule Procedures, April 2024](#)
- [2024-25 Payroll Schedule Slide Show, April 2024](#)
- [Instructional Video – Payroll Schedules April 2024](#)

Sick Leave

Report the amount of the normal annual allotment(s) of sick leave days provided to the members under the collective bargaining agreement, contracts and/or board polices. Include personal days, business days, and any other nonvacation days that can be used as sick leave. Please ensure that if there is a tiered normal annual allotment or if there are members who are covered under the selected job category who receive a varying number of sick leave days, all of the normal annual allotments in the fiscal year are reported. Refer to [Employer Portal Procedures: Sick Leave](#).

Board Paid TRS

Indicate if the employer pays any portion of the TRS-covered member's 9% retirement contributions. Refer to [Employer Portal Procures: Board Paid TRS](#).

Flexible Benefit Plan

Enter flexible benefit plan information. An add-on flexible benefit plan offers a choice between insurance and options that qualify as creditable earnings (e.g., cash, a tax-sheltered annuity under the Internal Revenue Code [IRC], Section 403[b], or a qualified tax-deferred compensation plan under IRC, Section 457[b]). For additional information and examples of flexible benefit plans refer to [Chapter 3 of the Employer Guide](#). Refer to [Employer Portal Procedures: Flex Plan](#).

(more)

**TEACHERS' RETIREMENT SYSTEM
OF THE STATE OF ILLINOIS**

2815 West Washington
P.O. Box 19253
Springfield, Illinois 62794-9253
(888) 678-3675
employers@trsil.org

A grandfathered flexible benefit plan only offers the option to receive salary in lieu of health insurance to members hired before a certain date. The two types of grandfathered flexible benefit plans follow:

1. Everyone hired prior to the grandfathered date continues to have the option to switch between the salary option and the insurance. After the flexible benefit plan becomes grandfathered, the salary option continues to be reportable for all members hired prior to the grandfathered date.
2. No new hires can elect the salary option. Those hired before the grandfathered date who were receiving the salary option may continue to receive the salary option. However, if they switch to the insurance, they cannot elect the salary option in the future. The flexible benefit plan is only reportable for those electing and receiving the salary option.

If a flexible benefit plan is only offered to some members of a group (*i.e.*, not all administrators but the superintendent only or principals only, etc.,) report the plan as add on and not grandfathered.

If you incorrectly select that the employer has a flexible benefit plan, contact TRS to make the correction.

Contacts

Review the employer contacts and security roles. In Gemini, employers can update contacts and users when needed. The employees listed as active contacts within the Employer Portal will be used for correspondence and communication between the employer and TRS. Employers will need to update contacts when new employees who will be working with TRS are hired and deactivate accounts when employees who have worked with TRS terminate employment. A System Administrator invites and sets user roles for employer contacts. Please take a few minutes to ensure that your Gemini contacts and users are current. Refer to [Employer Portal Procedures: Contacts](#).

Gemini Resources

For detailed instructions on navigating the Gemini Employer Portal, refer to the [Gemini Resources page](#) on the TRS website.

Due Dates

All pay-period reports and contributions for the school year ended June 30 are due by July 10th. Refer to:

- [Summer Payroll Training, May 2024](#)
- [Instructional Video Summer Payroll Training, May 2024](#)

August 15, 2024 is the filing deadline for the Annual Certification. A \$250-per-day, late-filing penalty will be assessed for each day past the deadline that this report is not on file with TRS. The Annual Certification should report service credit and creditable earnings in accordance with applicable laws and rules. An Annual Certification failing to materially conform to the applicable laws and rules of TRS will not be deemed received until it is properly corrected and resubmitted to TRS. Refer to the [Annual Certification page](#) on the TRS website.

2024-25 Days Worked Report

Accuracy in reporting the number of days 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 employers have developed their own system to record and accumulate the number of days the member was paid for during the school year. Employers who do not have an automated days tracking system in place may find the 2024-25 Days Worked Report useful for recording the date of each different day worked throughout the 2024-25 year for part-time contractual, part-time noncontractual (hourly), or substitute teachers. [The form can be downloaded from the TRS website.](#)

Post-retirement Hours Worked Calendar

Employers are required to report post-retirement hours worked in Gemini. Annuitants are limited to work a maximum of 600 hours per school year in a TRS-covered position. All time that an annuitant is required to be present (before, between and after class) and paid time off counts towards the limitation. Record each full day (five or more hours) as five hours, even if more than five hours were worked on that date. For partial days, (fewer than five hours), record the actual number of clock hours worked to the nearest hundredth decimal. For additional information on post-retirement, refer to [Chapter 10 of the Employer Guide](#). The form can also be downloaded from the TRS website [using this link](#).

Reporting Reminders

For assistance in reporting earnings and service, refer to [Employer Bulletin FY24-10](#).

Prior Year Corrections

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

Questions

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



TRSIllinois @ILLTRS TRS_illinois c/trsillinois

Printed by the authority of the State of Illinois.
electronic | 24-15 | 6/24