

SERVICE CREDIT

Service Credit Calculation
Nonreportable Service Credit
Days Paid
Leaves
Terminated Sick Leave





Employer Responsibility

Employers provide a vital link between members and TRS. Employers forward member and employer contributions, report member earnings and service credit information, and report information to TRS for more than 160,000 active members.

Information provided by employers determines members' current service credit, creditable earnings, and retirement contributions and, thus, their future retirement benefits. Accuracy in reporting and payment is vital because benefits from TRS are based on service credit, creditable earnings, and contributions reported by employers. TRS's effectiveness in benefit administration rests largely on the reports provided by employers.



Service Credit

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 fiscal year. The fiscal year is July 1 – June 30.

170 or more days worked in the school year = full year of TRS service credit (1.000).

Less than 170 days worked in the school year = $\text{Days paid} \div 170 = \text{service credit}$.

Example

- A teacher is hired at the start of the 2nd semester.
- The teacher works a total of 86 days.
- Earns .506 of a year of service credit ($86 \div 170 = .506$)



Days that Do Earn Service Credit

Some days and earnings are reportable for service credit. See the **Creditable Earnings tutorial** for help in determining which earnings are reportable with service credit.

Examples:

- TRS members earn service credit for each weekday worked in a licensed position.
- TRS does not award service credit for Saturdays and Sundays.
- Additional types of paid days that earn service credit include:
 - Parent/teacher conference days and institute days that are part of the school calendar.
 - Sick, personal, and vacation days that are used.
 - Holidays (if they are part of their calendar. Example - a 260 calendar Administrator)
 - Sabbatical leave (if sabbatical is in accordance with Illinois School Code)
 - Paid leave

Refer to Chapter 6 in the TRS *Employer Guide*.

Counting Days Paid

Service credit is awarded for each day or partial day paid/worked, Monday through Friday, during the fiscal year in a position requiring teacher licensure.

TRS does not award service credit for Saturdays and Sundays.

Count **each** different calendar date as one day paid, even if the person only worked for an hour. TRS provides a clickable Days Worked Calendar on the website to assist in proper reporting.

Do NOT add 2 half days worked on different dates and combine to 1 day. Each day must be counted.

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
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 Springfield, IL 62794-9253
 888-678-3675 | FAX: 217-753-0969
 employers@trsil.org
 http://www.trsil.org

Days Worked Report
(for July 1, 2024 - June 30, 2025)

TRS Code	Member's Name	SSN
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		

Select days worked.

July 2024						August 2024						September 2024					
M	T	W	TH	F	Total	M	T	W	TH	F	Total	M	T	W	TH	F	Total
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>					1 <input type="checkbox"/>	2 <input type="checkbox"/>		2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>	
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Examples

CORRECT REPORTING

Example 1

A 50% time teacher was hired to work full days on Mondays & Wednesdays, and half days on Fridays. Worked:

35 Mondays

3 Tuesdays - teacher institute/parent teacher confer

34 Wednesdays

36 Fridays

108 days reportable to TRS

Even though the Fridays were half days, each Friday is counted as one day. The member is reported with 108 days paid and receives $108/170 = .635$ service credit.

Example 2

A 50% time teacher works every day of the teacher's 180 contract but for only 3 hours per day.

The member would be reported with 180 days paid and would receive 1.000 of service credit.

COMMON ERROR – An employer takes member's % and times it by the number of days in the school year ($180 \times 50\% = 90$ days paid). This could drastically change a member's retirement if they received only $90/170 = .529$ service credit.



Maximum Service Credit

The maximum amount of service credit that can be earned in one year (July 1 – June 30) is 1.000. If a member works 170 days in one year, they receive a full year of service credit.

A member cannot earn more than 1.000 service credit for any school year, even if the member works for multiple employers or has an extended contract.

Examples

A Teacher that works 180 days = 1.000 service credit

An Administrator that works 260 days = 1.000 service credit.

A substitute that works 170 days = 1.000 service credit.



Days that Do NOT Earn Service Credit

Some days are **NOT** reportable for service credit and cannot be reported.

Examples:

- Unpaid days. (e.g. unpaid leave of absence, holidays, etc.)
- Days worked for non-licensed extra duty. (e.g. Coaching)
- Sick leave days lost as a result of an employer imposed sick leave cap. (e.g. some employer contracts state members can only accumulate 340 sick leave days).
- Granted sick leave days contingent upon a future event where the employer would remove the days if the contingency is not met. (e.g grant days if there is no 6% employer cost)
- Available for use in a non-TRS-covered position.

Example: A teacher changes positions and becomes a teacher's aide. If the sick leave days earned while the individual was a teacher are available for use as an aide, the sick leave days are **not** reportable to TRS. If the individual begins the aide position with zero sick leave days, the days accumulated as a teacher **are** reportable to TRS.



Leaves

Unpaid Leave of Absence

- Any period designated as an **UNPAID** leave of absence, would not earn TRS service credit.
- If a member returns to work after a board-approved unpaid leave of absence, the member might be eligible to purchase the unpaid days through TRS optional service. The member should contact TRS.

Military Leave

- If a TRS member is called away from teaching to active military duty, the member continues to earn TRS service credit.
- Service credit is given whether or not the employer pays any portion of the member's salary during the military leave. The employer and member do not pay contributions on the period of military leave.

Terminated Sick Leave

- When a member terminates employment, the employer must report the unused sick leave days to TRS. Terminated sick leave is rounded to the nearest tenth. For example, a member has sick leave on record at termination of 50.75 = **50.8 is reportable**.
- On a Gemini pay period report, the member must be terminated and sick leave days reviewed and reported. Each terminated sick leave day receives service credit.

TRS members can receive up to **2 additional years of service credit** at retirement for uncompensated sick leave days that were available to the member but never used.

- 340 or more sick days = 2 years of service credit.
- If less than 340 sick leave days: # of SL days ÷ 170 = service credit

Example – Sick leave remaining $256/170 = 1.506$ of service credit



Normal Annual Allotment

TRS makes a distinction between the normal annual allotment of sick leave days and additional days granted over the normal annual allotment.

Normal Annual Allotment is the amount of annual sick leave granted to members under the collective bargaining agreement (CBA), employment policies, or individual contracts including business, personal or other nonvacation leave days that can be used as sick days.

- **Days granted above the normal annual allotment may be subject to a cost when a member retires.**
- **The days may also be removed from the member's record if not granted correctly using the available for use formula found in Chapter 6 of the *Employer Guide*.**
- **This may cause the member to not be able to retire when the days are removed during the audit of the member's retirement claim.**



Granted Sick Leave

The following are considered granted sick leave days:

- additional days awarded for good attendance or for not using sick or personal leave
- additional days awarded for reaching a minimum accumulation of sick leave
- unused vacation days converted to sick leave
- unused personal leave days that accumulate two-for-one as sick leave or personal leave,

Chapter 6 in the *Employer Guide* has an extensive discussion of various sick leave issues. Employers are encouraged to call TRS Employer Services at (888) 678-3675 with sick leave questions if members are granted days.



Summary

Every day paid is vital to the member's retirement. In some cases, a member may be short service credit by only a few days because they were misreported an employer.

TRS will only go back 4 years to make corrections. If the error was in prior years, no corrections will be made and in some instances the member may not be able to retire.

Reminders

- Count every day a member was paid/worked.
- Pay close attention and record every day for members that were hired late in the year, left mid year, substitutes or part-time teachers that worked less than 170 days.
- Each day affects what the member will receive in benefits from TRS and when they can retire.
- Review the teacher and administrator contracts for any granted sick leave days that may cause issues.



Resources

Links to TRS Website Resources

[Employer Guide Chapter 6: Service Credit](#)

[Days Worked Report Calendars](#)

[Bulletin FY24-13: Sick Leave Reporting Reminders](#)

[Sick Leave Calculator \(Granting\)](#)

Contact Information

Employer Services

Employer Reporting
(888) 678-3675 Option 1
employers@trsill.org

Accounting Department

Remittances or the Employer Bill
(888) 678-3675 Option 2
accounting@trsill.org

TRS Supplemental Savings Plan (SSP)

(888) 678-3675 Option 3
SSP@trsill.org

