

Summer Payrolls



Examples



Accrual Reporting

TRS requires earnings be reported on an accrual basis. **Accrual reporting requires earnings to be reported in the fiscal year in which services are performed**, which may not coincide with the fiscal year in which earnings are paid. The TRS fiscal year is July 1 through June 30 each year.

EXAMPLE

Teachers work 9 months but the employer pays them over 12 months. The employer's first paycheck for teachers is August 30, 2023 and the last is August 15, 2024. All paychecks are for **work performed** in the **2023-2024** school year. All paychecks are reportable in the **2023-2024 fiscal year** even though the last paychecks are paid in July and August of the next fiscal year.

Defined Benefit (DB) Due Date

Per the Pension Code, all contributions for the fiscal year are due by July 10th. This means all Gemini Defined Benefit (DB) pay period reports for the fiscal year, including future pay dates in July and August, will need to be uploaded and submitted in Gemini by July 10th.

Defined Benefit (DB) Due Date

If work performed in the fiscal year was paid after July 10th, the employer can still upload files after July 10th if the Annual Certification process has not been started or completed.

For example, an employer may need to upload a pay-period report for late timesheets that were submitted and paid after July 10th.

If the employer has started the Annual Certification process, it will need to be deleted to upload a pay-period report. The employer can also make corrections during the Annual Certification process but will not be billed the contributions until the Annual Certification is audited and completed by TRS.

NOTE: The employer could receive a penalty for a late report.

Summer Payrolls

The current Payroll Schedule needs to reflect the dates the employees receive their paychecks for work performed in the fiscal year.

Setting up summer pay dates in your current Payroll Schedule should be tailored to each employer depending on when employees receive their paychecks. Examples:

- Pay on different dates throughout the summer.
- Pay one large paycheck.
- Pay all summer paychecks on consecutive dates.
- Pay all summer paychecks on same date.

The screenshot shows the Teachers' Retirement System of the State of Illinois Employer Portal. The user is logged in as Mt Pulaski CUSD 23. A dropdown menu is open, showing various options. A red arrow points to the 'Payroll Schedule' option. The page also features a 'Welcome to the Employer Portal' message and a 'Reporting Dashboard' section.

Refer to the Payroll Schedule Procedures for entering and editing payroll schedules.

Example 1

MOST COMMON: Employees receive their paychecks throughout the summer on multiple pay dates. The payroll Begin and End dates should be in the future along with the Pay Date.

NOTE: The Special Pay box should not be checked.

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay
19	05/16/2024	05/30/2024	05/31/2024	<input type="checkbox"/>	<input type="checkbox"/>
20	06/01/2024	06/15/2024	06/14/2024	<input type="checkbox"/>	<input type="checkbox"/>
21	06/16/2024	06/30/2024	06/30/2024	<input type="checkbox"/>	<input type="checkbox"/>
22	07/01/2024	07/15/2024	07/15/2024	<input type="checkbox"/>	<input type="checkbox"/>
23	07/16/2024	07/31/2024	07/31/2024	<input type="checkbox"/>	<input type="checkbox"/>
24	08/01/2024	08/15/2024	08/15/2024	<input type="checkbox"/>	<input type="checkbox"/>

Example 2

Employees receive one large paycheck for the entire summer, or their salary was only paid over 10 months. The last Pay Date should reflect the last date the employees were paid.

In this example, the Pay-period End Date should reflect the last day worked in the fiscal year. This will assist your payroll software with determining the correct number of days paid for the last Pay Date.

NOTE: The Special Pay box should not be checked.

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay
17	04/16/2024	04/30/2024	04/30/2024	<input type="checkbox"/>	<input type="checkbox"/>
18	05/01/2024	05/15/2024	05/15/2024	<input type="checkbox"/>	<input type="checkbox"/>
19	05/16/2024	06/03/2024	05/31/2024	<input type="checkbox"/>	<input type="checkbox"/>

Example 3

Employees receive 5 paychecks on consecutive dates. The Pay Dates are required to be the date the employees receive each paycheck. **Pay-period Begin and End dates should be in the future.**

NOTE: The Special Pay box should not be checked.

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay
19	05/16/2024	05/31/2024	05/31/2024	<input type="checkbox"/>	<input type="checkbox"/>
20	06/01/2024	06/15/2024	06/14/2024	<input type="checkbox"/>	<input type="checkbox"/>
21	06/16/2024	06/30/2024	06/15/2024	<input type="checkbox"/>	<input type="checkbox"/>
22	07/01/2024	07/15/2024	06/16/2024	<input type="checkbox"/>	<input type="checkbox"/>
23	07/16/2024	07/31/2024	06/17/2024	<input type="checkbox"/>	<input type="checkbox"/>
24	08/01/2024	08/15/2024	06/18/2024	<input type="checkbox"/>	<input type="checkbox"/>

Example 4

Employees receive 5 paychecks on the same date. The Pay Dates are required to be the date the employees receive each paycheck. **Pay-period Begin and End dates should be in the future.**

NOTE: The employer must mark the Special Pay box to report multiple paychecks with the same Pay Date.

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay
19	05/16/2024	05/30/2024	05/31/2024	<input type="checkbox"/>	<input type="checkbox"/>
20	06/01/2024	06/15/2024	06/14/2024	<input type="checkbox"/>	<input type="checkbox"/>
21	06/16/2024	06/30/2024	06/14/2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>
22	07/01/2024	07/15/2024	06/14/2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>
23	07/16/2024	07/31/2024	06/14/2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>
24	08/01/2024	08/15/2024	06/14/2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Deferred Earnings

When a teacher works 9 months but the salary is paid over 12 months, the earnings paid after the school year is over will have 0 Days Paid reported. Since 0 Days Paid will be reported, **Deferred** must be marked Yes on each record.

Note: The deferred flag is reported on an individual basis.

Earnings & Contributions

Full Annual Rate \$ 50,000.00	Payment Reason * Base Salary ▼	Deferred * Yes ▼	Earnings * \$ 2,000.00	Earnings that Exceed Salary Limits * \$ 0.00
Contributions * \$ 180.00	THIS Contributions * \$ 18.00	Employer Defined Co... \$ 0.00	Fiscal Year * 2023-2024 ▼	

Reminders

Gemini will not allow multiple fiscal years on the same Pay-period Report.

For example, in July, administrators typically receive their first paycheck for work performed in the 2024-2025 fiscal year. Teachers may still have payrolls for 2023-2024 earnings also paid in July. Separate Gemini Pay-period Reports are required to be uploaded for each fiscal year.

NOTE: Ensure the payroll software has the correct Fiscal Year for each Administrator and Teacher.

Earnings & Contributions

Full Annual Rate \$ 50,000.00	Payment Reason * Base Salary	Deferred * Yes	Earnings * \$ 2,000.00	Earnings that Exceed Salary Limits * \$ 0.00
Contributions * \$ 180.00	THIS Contributions * \$ 18.00	Employer Defined Co... \$ 0.00	Fiscal Year * 2023-2024	





Defined Contribution(DC) SSP Summer Payroll Reporting

Summer Payroll DB vs. DC

Defined Benefit (DB)

- Due: July 10th



Defined Contribution (DC/SSP)

- Due when paid to the employee.



SSP (DC) Summer Payroll

SSP Reporting and contributions should be submitted in Gemini when the employees receive their paychecks. **SSP contributions are invested in the stock market and should be remitted timely.**

EXAMPLE 1

If the paychecks are paid on different dates throughout the summer, the reporting of contributions should be completed upon payment. In the example below, SSP contributions should be remitted on the summer Pay Dates of 6/30, 7/15, 7/31, and 8/15.

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay
19	05/16/2024	05/30/2024	05/31/2024	<input type="checkbox"/>	<input type="checkbox"/>
20	06/01/2024	06/15/2024	06/14/2024	<input type="checkbox"/>	<input type="checkbox"/>
21	06/16/2024	06/30/2024	06/30/2024	<input type="checkbox"/>	<input type="checkbox"/>
22	07/01/2024	07/15/2024	07/15/2024	<input type="checkbox"/>	<input type="checkbox"/>
23	07/16/2024	07/31/2024	07/31/2024	<input type="checkbox"/>	<input type="checkbox"/>
24	08/01/2024	08/15/2024	08/15/2024	<input type="checkbox"/>	<input type="checkbox"/>

SSP (DC) Summer Payroll

EXAMPLE 2

If the employees receive all the paychecks on the same date, the reporting of contributions should be completed upon payment. In the example below, SSP contributions should be remitted on 6/14/2024.

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay
19	05/16/2024	05/30/2024	05/31/2024	<input type="checkbox"/>	<input type="checkbox"/>
20	06/01/2024	06/15/2024	06/14/2024	<input type="checkbox"/>	<input type="checkbox"/>
21	06/16/2024	06/30/2024	06/14/2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>
22	07/01/2024	07/15/2024	06/14/2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>
23	07/16/2024	07/31/2024	06/14/2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>
24	08/01/2024	08/15/2024	06/14/2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>

SSP (DC) Summer Payroll

EXAMPLE 3

If the employees receive one large paycheck for the entire summer, the reporting of contributions should be completed upon payment. In the example below, SSP contributions should be remitted on 05/31/2024.

#	Begin Date	End Date	Pay Date	Flex Pay	Special Pay
17	04/16/2024	04/30/2024	04/30/2024	<input type="checkbox"/>	<input type="checkbox"/>
18	05/01/2024	05/15/2024	05/15/2024	<input type="checkbox"/>	<input type="checkbox"/>
19	05/16/2024	06/03/2024	05/31/2024	<input type="checkbox"/>	<input type="checkbox"/>

SSP Contribution Changes

Employees are allowed to enroll in SSP and/or make changes to their contribution amount throughout the summer. When changes are made, the employer will receive a new SSP Deferrals Report and should implement the changes as soon as administratively possible.

EXAMPLE 1

If payrolls are closed by a certain date, any contribution changes made following that date should be made as soon as administratively possible. This may mean the contribution change will not be made until the next school year.

EXAMPLE 2

If payrolls are put into a pending status, but not closed, contribution changes should be made in the first payroll administratively possible following the Contribution Effective Date.

SSP Contributions

When to deduct SSP contributions?

It depends on whether the employee elected to contribute flat dollar deferrals or a percentage of their compensation to the SSP.

Flat Dollar Deferrals (\$): the flat dollar deferral amount **should** be taken out of each of their normal scheduled pay periods, including all 26 pay periods for bi-weekly payroll schedules. The flat dollar deferral amount **should not** be deducted from any special pay or stipend.

Percentage Deferrals (%): the deferral percentage **should** be taken out of **all** pays, **including** scheduled pay periods, special pays and stipends.

The percentage deferral should apply to compensation for **all** services provided by the employee to his or her employer, including non-teaching employment - [Summary of Compensation](#).

SSP (DC) Reminders

- For FY2023-2024, the employer may have put all Job Categories on one pay schedule even though they were paid over different lengths of time.
 - Result – The employer may receive a SSP Delinquent Contribution Email Notification for missing and/or late SSP contributions.
- For FY2024-2025, create separate Payroll Schedules for each Job Category and/or Employment Type if there are different Payment Lags, Pay Dates, and/or Payroll Frequencies.

ADMINISTRATOR

Payroll Schedule typically starts in July.

TEACHER – F/P Contractual

Payroll Schedule typically starts in August/September.

SUBSTITUTES/EXTRA DUTY/HOURLY

May have a different Pay Date and/or Payment Lag.

Separate Payroll Schedules should be added for each.

Add Payroll Schedule

Payroll Schedule Information 3 of 3

Fiscal Year: 2024-2025
First Pay Date: 08/30/2024
Payroll Frequency: Monthly
Payment Lag: Current

Now tell us to which Job Categories this payroll schedule will apply. *
(Select all that apply.)

Teacher Administrator

To what type of employees will this schedule apply? *
(Select all that apply.)

Full Time Part-Time Contractual
 Substitute Part-Time Non-Contractual (Hourly)
 Extra-Duty

[← Previous](#) [Prefill Schedule](#) [Manual Entry](#)

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)

SSP@trsill.org

