



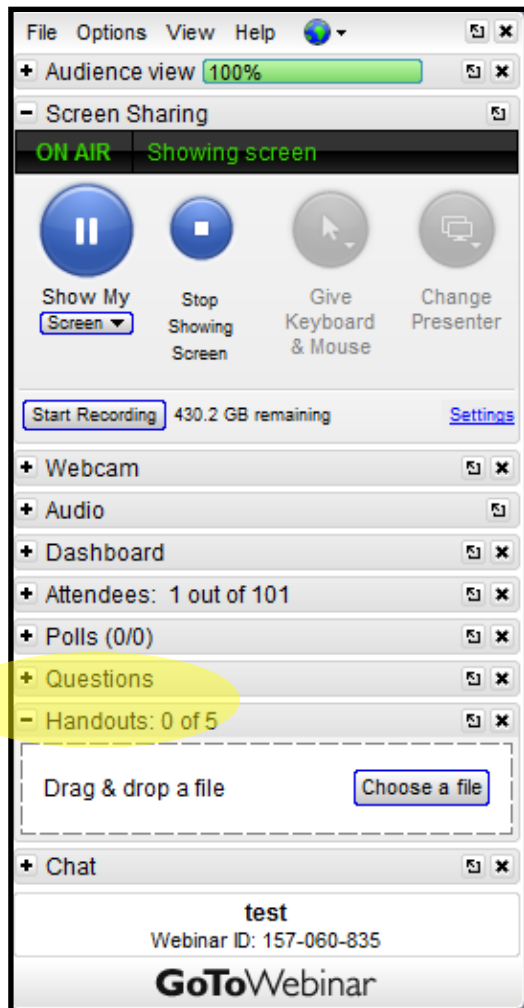
# Questionable Years:

## The importance of accurate member records

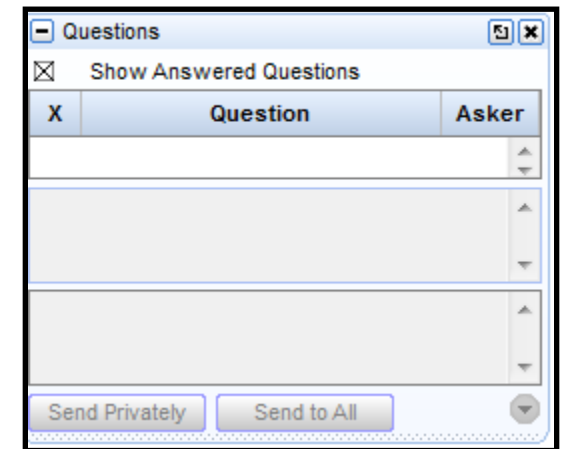
# Friendly reminders

- This presentation contains general information.
- It is meant to be used as a guide during the webinar. Always refer to the TRSL Employer Procedures Manual.
- All participants are muted during the webinar.
- Have a question?
  - » Type your question in the **Questions** area during the webinar. The moderator will see it and respond.
- There will be a question-and-answer period at the end of the webinar.
- Please maximize your screen size to have full use of the webinar's features.

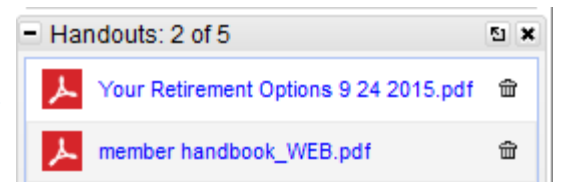
# Go To Webinar features



Type your question here.



Download handouts from today's webinar here.



# What you need to know...

- The importance of accurate member records
- What TRSL reviews for service credit
- What is a questionable year?
- What is an unusual questionable year?
- EMIS
  - » Questionable Year Exception Report
  - » Questionable Year Outstanding Report
- What online process do I use to correct/certify the year in question?
- Wrap-up

# Why is accuracy so important?

- **Service credit for benefit computation** is one factor used to calculate a member's retirement benefit or DROP deposit amount.

$$\begin{array}{c} \text{actual earnings} \\ \div \\ \text{reported full-time earnings} \\ = \\ \text{service credit for benefit computation} \end{array}$$

# Why is accuracy so important?

- Service credit for eligibility must also be accurate.
  - » Determines percent factor (for Regular Plan)
  - » Determines eligibility for the various types of retirement (for all plans)
  - » Can be equal to or greater than *service credit for benefit computation*

# What TRSL reviews for service credit

- TRSL reviews service credit, actual earnings, and full-time earnings reported for accuracy and reasonableness.
  - » Enrollment and termination dates are reviewed to determine if service credit awarded is reasonable.
- In instances where the information is not accurate or reasonable, TRSL will label the year as a *questionable year*.
  - » You can certify/correct a *questionable year* or incorrect data using the appropriate online process in EMIS at any time.
  - » In some situations, there may be additional steps to be taken by TRSL and/or you for the year to be certified.

# What is a *questionable year*?

1. Annual earnings decreased by more than 5% from previous year
2. First year of employment for an employer or First year of employment after DROP
3. Changed employer/  
Terminated during fiscal year
4. Partial year of service credit not previously certified
5. Possible part-time employment (may receive additional eligibility credit)


Date: 2/11/2016 Time: 11:21:17AM		Teachers' Retirement System of Louisiana Questionable Year Exception Report For Fiscal Year 2014 - 2015		Page: 1 By: Sharonl						
Current Count 143 as of 02/11/2016 Original Count 165 as of 07/27/2015		Employer: 13 % COMPLETE		SCHOOL BOARD						
<b>Description of Reason</b> 1 Annual salary is more than 5% decrease from previous year 2 1st year of employment for an employer / 1st year of employment after DROP 3 Changed employer / Terminated during the fiscal year Please update/verify enrollment and/or termination date(s) 4 Partial year of service credit not previously certified 5 (P/T) Possible part-time employment (may receive additional eligibility credit)										
Note: Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actuarial cost in accordance with Louisiana Revised Statute 11.888 C.										
Sys	Name	SSN	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year	Correct Actual Earnings	Correct Full-Time Earnings
4	ROLYN		11/04/2009		17,821.00	17,821.00	1.00	1		
4	ARILYN L		08/08/2007		48,511.92	48,511.92	1.00	1		
4	PHURANDA B		07/10/2013		43,321.50	43,321.50	1.00	1		
4	HRISSEY R		08/01/2011		47,057.22	47,057.22	1.00	1		
4	AMY R		08/12/2004		47,192.84	47,192.84	1.00	1		
4	VARISS S		01/07/2013	07/30/2015	44,802.62	44,802.62	1.00	1		
4	IEE M		08/17/1994		46,227.07	46,227.07	1.00	1		
4	IEETH A		01/10/2011		42,266.88	42,266.88	1.00	1		
4	SSICA A		01/03/2011		43,779.45	43,779.45	1.00	1		
3	ON STEPHANIE L		08/15/2003		17,144.00	17,144.00	1.00	1		
4	JIMMY		10/16/2012	08/03/2015	39,741.00	39,741.00	1.00	1		
4	BRANDI		08/10/2009		43,702.34	43,702.34	1.00	1		



# What is an *unusual questionable year*?

## Years will appear on a letter.

1. Restored service credit
2. LIPA balances (as seen on Account History)—may include multiple *questionable years*
3. Dual employment prior to fiscal year 1982/1983
4. Refunded service credit not previously certified
5. Possible substitute teaching, part-time employment, summer school, or other earnings
6. Other—any reason deemed appropriate by TRSL staff



Teachers' Retirement System of Louisiana

November 02, 2012

PARISH SCHOOL

POST OFFICE BOX  
LA 70

Dear Employer:

Service credit for the following year(s) is being questioned for the reason(s) indicated:

Fiscal Year Ending	Service Credit (Actual Earnings / Full-time Earnings)	Actual Earnings	Full-time Earnings	Reason for Questioning Year	% Effort (Hours Worked / Hours in Full Day)
2011	0.71	\$12,102.40	\$12,102.40	4	100

Certain types of service credit or account history lines are not available for online updates. For these years, we ask that you complete this form so updates can be made by TRSL. This form will be used to certify the types of service credit or account history lines described below: **\*\*Do Not Update Online\*\***

- 1) Restored service credit
- 2) LIPA balances (as seen on account history) – may include multiple questionable years.
- 3) Dual employment prior to Fiscal Year 1983
- 4) Refunded service credit not previously certified
- 5) Possible Substitute Teaching, Part Time Employment, Summer School or other Earnings.
- 6) Other:

Use the box below to certify these years. Please note that if the member worked at part-time effort, we will need to know the percent effort worked to determine if the member will receive additional eligibility credit. If you should have any questions, please contact Shannon Outley at (225) 925-6446 OR 1-877-ASK-TRSL (1-877-275-8775), press 3.1, extension 3728.

Fiscal Year Ending	Service Credit (Actual Earnings / Full-time Earnings)	Corrected Actual Earnings / Full-time Earnings	Explanation of Questionable Year	% Effort (Hours Worked / Hours in Full Day)
		/		
		/		
		/		
		/		

Signature of Authorized Representative \_\_\_\_\_ Date \_\_\_\_\_

Certifications must be completed within 30 days. After 30 days, TRSL will use the service credit as is or may adjust for reasonableness. Some salary corrections and/or increases in service credit may result in an actuarial cost.

**\*\*Report sick leave days used for fiscal years above using the Employer Online Update program.\*\***

Unauthorized Toll-Free: 1-877-ASK-TRSL TDD: 325-925-8654 Fax: 225-925-6446 – Retirement

Teachers' Retirement System of Louisiana is an equal opportunity employer and complies with American with Disabilities Act

# Important: For *Unusual Questionable Years*

- These years cannot be corrected or certified online.
- TRSL staff will make necessary corrections or certifications.



# You pull the reports from EMIS.

The screenshot shows a web browser window titled "Teachers' Retirement System of Louisiana - TRSL Home - Windows Internet Explorer". The address bar displays "http://prodweb/EMIS/Index.aspx". The browser's menu bar includes "File", "Edit", "View", "Favorites", "Tools", and "Help". The "Favorites" bar shows "Convert", "Select", "TRSL Intranet Homepage", and "Teachers' Retirement S...".

The main content area features the TRSL logo and the text "Teachers' Retirement System of Louisiana". Below this is a navigation bar with links: "Home", "Members", "Employers", "Reports", and "Logout". The "Reports" link is highlighted, and a dropdown menu is visible, listing the following reports:

- Active/Active DROP Member Service
- Agencies Without Charges
- Annual Leave
- Checklist Status
- Contribution Exception
- Employer Payments
- Employer Delinquent Contributions
- Employer Statements
- Ending DROP Participation
- Furloughed Employees Certification
- Insurance/Voluntary Deduction
- Members Eligible to Retire
- ORP Statements
- Questionable Years After 2006
- Questionable Years Outstanding
- Questionable Year Statistics for All Fiscal Years
- Reporting Not Enrolled
- Sick Leave
- Sick Leave Errors

On the left side of the page, there is a "Searches" section with links for "Member Search" and "Beneficiary Search". Below this is a "Members" section with links for "Member Summary", "Account History", "Member Notations", "Monthly Salary/Contributions", "Annual Salary History", "Benefit Payroll", "Benefit Payee", "COLA History", "1099-R Information", "Retirement Benefit Payment History", "Sick Leave/Annual Leave", "DROP/ILSB Summary/History", and "DROP/ILSB Payment".

The main content area also includes a section titled "Employer/Member Information Site" with the following text:

The Employer/Member membership database can view and update c

TRSL relies on employe essential personal data submission of this data computation.

TRSL encourages empl reporting issues or pro

The access to ir provisions of LS more specificall this information responsibility of

Information Site

s secure access to the TRSL MIS, authorized staff of employers

member information, including e balances. Late or inaccurate benefits or errors in benefit

1-877-275-8775 to assist with any

members is governed by the OP participants and retirees is y distribution or other use of ons will be the sole

**The Employer/Membership Information Site is unavailable from 12:00 a.m. to 3:00 a.m. CST Monday through Friday and on the last Sunday of the month from 12:00 a.m. to 12:00 p.m. CST for routine maintenance. It is available at all other times unless unscheduled maintenance is required.**

# You pull the reports from EMIS.

- Two reports are available for your use.

Main Report
1 / 14
100%

Date: 8/28/2013 Time: 10:40:27AM	<b>Teachers' Retirement System of Louisiana</b> Questionable Years Exception Report For Fiscal Year 2012 - 2013	Page: 1 By: Heather
-------------------------------------	---	------------------------

Current Count 1,564 as of 08/28/2013  
 Original Count 1,670 as of 07/26/2013

Employer:  
 6 % COMPLETE


**Description of Reason**

1 Annual salary is more than 5% decrease from previous year  
 2 1st year of employment for an employer / 1st year of employment after DROP  
 3 Changed employer / Terminated during the fiscal year  
 Please update/verify enrollment and/or termination date(s)  
 4 Partial year of service credit not previously certified  
 5 (P/T) Possible part-time employment (may receive additional eligibility credit)

**Note: Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actual cost in accordance with Louisiana Revised Statute 11:888 C.**

Sys	Name	SSN	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year	Correct Actual Earnings	Correct Full-Time Earnings
4			08/19/2003		57,297.56	57,297.56	1.00	1		
			08/06/2008		56,561.50	56,561.50	1.00	1		
			02/06/2012		140,000.00	140,000.00	1.00	1		
4			04/30/2007		19,262.50	19,262.50	1.00	1		
3			08/07/2007		17,048.70	17,048.70	1.00	1		
4			05/01/2011		18,000.00	18,000.00	1.00	1		
4			12/06/2008		45,255.25	45,255.25	1.00	1		
4			08/08/2007		56,003.75	56,003.75	1.00	1		
			11/15/2010	08/02/2013	39,499.15	39,499.15	1.00	1		
			04/07/2009		60,884.93	60,884.93	1.00	1		
			08/08/2007		48,121.50	48,121.50	1.00	1		
4			08/09/2006		57,199.20	57,199.20	1.00	1		

**By Fiscal Year**  
Available beginning  
FY 2006-2007


[1 / 585](#)
[Main Report](#)
[100%](#)

Date: 8/28/2013  
 Time: 10:40:07AM

**Teachers' Retirement System of Louisiana**  
 Questionable Years Outstanding Report  
 RETIREMENT ACTIONS PENDING

Page 1 of 585  
 By: Heather

Current Count 7,590 as of 08/28/2013  
 Original Count 16,394

Employer:  
 54% Complete

**Description of Reason**

- 1 Annual salary is more than 5% decrease from previous year
- 2 1st year of employment for an employer / 1st year of employment after DROP
- 3 Changed employer / Terminated during the fiscal year
- Please update/verify enrollment and/or termination date(s)
- 4 Partial year of service credit not previously certified
- 5 (P/T) Possible part-time employment (may receive additional eligibility credit)

Note: Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actual cost in accordance with Louisiana Revised Statute 11:888 C.

Name	Sys	SSN	Fiscal Year	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year	Correct Actual Earnings	Correct Full-Time Earnings
	4		1979	08/30/1978	06/12/2013	10,475.81	0.00	1.00	2	_____	_____
	4		1979	08/25/1978	07/29/2013	10,186.28	0.00	0.89	2,4	_____	_____
	4		1980	08/30/1978	06/12/2013	10,333.42	0.00	0.85	4	_____	_____
	4		1981	08/17/2005	06/13/2013	0.00	0.00	0.00	4	_____	_____
	4		1982	04/21/1993	06/30/1995	16,375.00	0.00	1.00	2	_____	_____
	4		1982	08/23/1981	06/02/1982	14,249.14	0.00	1.00	2	_____	_____
	4		1984	01/17/1983	01/16/2013	13,502.40	13,576.20	0.99	4	_____	_____
	4		1984	08/16/1983	08/09/1994	13,567.17	14,129.15	0.96	2,4	_____	_____
	4		1985	02/25/1993		1,876.44	2,813.63	0.39	2,4	_____	_____
	4		1986	01/27/1986		10,949.49	13,861.19	0.40	2,4	_____	_____
	4		1986	04/21/1993	06/30/1995	20,156.88	20,156.88	1.00	1	_____	_____
	4		1986	02/25/1993		3,311.40	5,721.80	0.58	4	_____	_____
	4		1987	08/20/1986	06/29/2013	16,516.45	16,601.00	0.99	2,4	_____	_____

Source: EHS, QYOutstanding

Source: EMIS, QY/Outstanding

**All Fiscal Years**  
Prior to 2006

# What online process should I use?

Are actual earnings reported correct?

YES: Proceed to the next question.

NO: Use Prior Year Correction



Are full-time earnings reported correct?

YES: Proceed to the final question.

NO: Use Full-Time Only Correction.



Are actual earnings, full-time earnings,  
and service credit correct and reasonable?

YES: Use *Questionable Year Certification*.

# Questionable Year Certification

SSN:		Employer:				BD
Name:		M		Fiscal Year: 2001		
System: 4						
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	23,196.59	1,855.72	23,116.59	1.00	UNUSUAL QUESTIONABLE YEAR

## *Instructions for using Questionable Year Certification:*

1. The information as reported to TRSL for the fiscal year is displayed above.
2. This certification will only update the record with asterisks to certify the data reported is correct. IT WILL NOT CHANGE SERVICE CREDIT. The FULL-TIME ONLY CORRECTIONS must be used if service credit should be updated.
3. Select a reason for the certification.
4. A comment can be added for additional information needed to clarify the certification. The comment is optional unless a reason is not chosen in which case the comment is required.
5. Click the 'Certify' button to submit the certification.
6. NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

Reason: 1st year of employment  
Comment: Worked whole YEAR

Use Comment field  
whenever possible

Certify

# Wrap-up

- Accurate data is vital in determining a member's benefit.
- Online processes are available, enabling you to certify/correct service credit at any time for *questionable years*.
  - » *Unusual questionable years* will be certified/corrected by TRSL staff.
- Reports are available to show *questionable years*.
  - » These reports are cumulative.
  - » Until certifications/corrections are processed, the records will continue to show on the report.
- You are responsible for correcting any discrepancy you find, which may not be on a letter or report.
  - » Some information may not meet TRSL's criteria for questioning. However, if you know it is wrong, you need to correct it.

# Questions?





# Check out our online *Procedures Manual*.

Procedures Manual (by index number)			
Index	Subject	Pages	Revised Date
4.6	<a href="#">Prior Year Correction of Earnings and Contributions</a>	2	09/12
	<a href="#">Form 4F</a>	1	08/07
6.0	<a href="#">Certifying/Correcting Member Records Online Update</a>	1	06/08
	<a href="#">Questionable Year Process Chart</a>	1	07/14
	<a href="#">Online Update: Full-Time Only Corrections vs. Questionable Year Certification</a>	2	05/11
6.1	<a href="#">Full-Time Only Corrections</a>	2	02/12
6.2	<a href="#">Questionable Year Certification</a>	2	02/12
6.3	<a href="#">Unusual Questionable Years</a>	2	03/11
6.4	<a href="#">Annual Questionable Years Report (FY 2006-07 and later)</a>	2	04/12
6.5	<a href="#">Questionable Years Exception Report (prior to FY 2006-07)</a>	2	04/12
6.6	<a href="#">Certification of Plan A Supplemental Credit (Form 6A)</a>	2	06/08
	<a href="#">Form 6A</a>	1	02/04

► GASB  
 Employer Inquiry  
 FTP/File Layouts  
**Procedures Manual**  
 Contribution Rates  
 Employer Training  
**FAQs**

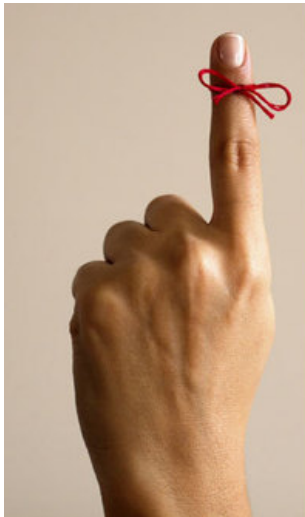
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# Our employer newsletter, *The Key*, is published electronically.



TRSL's employer bulletin



## SAVE THE DATE!

Join us for annual comprehensive training **March 7-10, 2016**. Like last year, each day will focus on a particular agency type (K-12, charter schools, higher education, & state agencies.)

This year, staff from the Louisiana School Employees' Retirement System (LSERS) will be presenting topics related to their system.

**Stay tuned for the schedule online & via email once dates are confirmed.**

Published four times a year: February, May, August, and November.

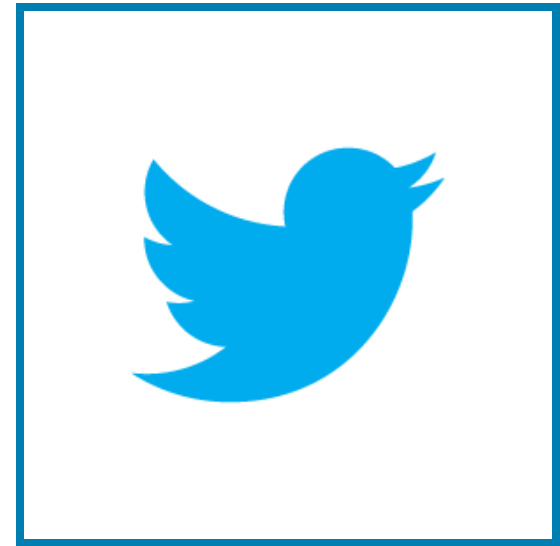
# Upcoming webinar



June 28- 2017 Legislative Updates

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