

GUIDELINES FOR REPORTING WORK DAYS FOR TRS SERVICE CREDIT

Higher Education and Regional Education Service Centers

May 23, 2011

Change in Receiving TRS Service Credit

Effective with the first day of the 2011-2012 school year, a TRS member serving in a TRS eligible position must work at least 90 days during the school year to receive a year of service credit. The former standards for earning a year of TRS service credit will no longer be in effect. In the last school year before retirement, a member serving in a TRS eligible position who works or receives paid leave for less than 90 days in the school year but who works or receives paid leave for the full fall semester in accordance with the employer's calendar will receive a year of service credit. The new requirements are found in Section 25.131 of the TRS rules.

Note: The information in this document only pertains to TRS-eligible employees.

Definitions for reporting work days for TRS service credit:

Note: These definitions are applicable for reporting work days only for TRS-eligible employees.

Work day –

- For instructional staff – days classes are scheduled Monday through Friday based on the school calendar and including exam days, “dead” days/ review days, and any day required by contract or policy for preparation. Days after the end of the semester and prior to the beginning of the next semester occurring in the same school year are not considered work days but may be reported as additional days worked provided the instructional staff member worked on the day reported.
- For 12 month employees -- a day business is conducted Monday through Friday.

Work week - A period of time beginning Monday and ending Sunday.

Class of employee - Employees serving in similar contract or work agreement periods or in a similar status such as “year round” or “on-going”. For higher education employers, TRS recognizes 2 classes of employees:

1. Instructional staff - includes those directly involved in providing instruction, mentoring, or training to students.
2. 12 month employees - includes all employees not included as instructional staff.

Definitions, continued

Docked pay – A status in which the employee receives no pay from any employer source. An employee who receives pay from any source from an employer or administered by the employer is not “docked pay” for purposes of this report.

Note: Pay for Worker’s Compensation is not considered pay from an employer source.

School calendar – The calendar adopted by the Board of Regents or other governing body of the reporting entity that states the begin and end dates for each semester.

Part-time employment -- Employment that is less than one-half the standard work load. Part-time employment is eligible for membership only if such employment, when combined with other employment with a TRS-covered employer qualifies as service eligible for membership; if the other employment in itself qualifies as service eligible for membership; or if the employee has already earned a year of TRS service credit for the year. See Section 25.6 and 25.25, TRS rules for additional information.

Guidelines for reporting the number of work days in a calendar month:

Note: These guidelines are applicable for reporting work days only for TRS-eligible employees.

For reporting purposes days will be based on the number of **available work days** for that **class of employee** in a **calendar** month. The days reported **are not** based on the actual number of days worked in a calendar month by an employee.

The number of days is to be reported each month through the RP10, Regular Payroll Detail Record, of the *Regular Payroll Report*.

For each employee serving in a TRS eligible position, report the number of work days available for all employees in the **same class of employee** for that calendar month. The number of days available for work is based on the employer’s school calendar for that calendar month. Do not report the number of days an individual employee *worked*; report the number of days *available* to work, as described above.

1. Report the number of available work days for that class of employee in the calendar month. Do not report the actual number of days worked.
2. For a new employee who begins work after the school year begins, report the number of work days available for that calendar month beginning with the employee’s first day of employment.

Guidelines, continued

3. Report fewer days than the total number of days available for work in a calendar month for that class of employee **only if the employee is docked for one or more full days. The full day of pay for which an employee is docked should represent a full day of absence in that calendar month.**

If the actual absence(s) occurred in a previous month(s), create an RP15, Payroll Adjustment Record, to reduce the number of days previously reported for that month(s).

4. An employee is not considered to be docked for a day if the employee received pay for any part of the day.
5. Do not total the number of hours of docked pay in a calendar month and convert the number to 8 hour days.
6. Report additional days of work only if the employee worked in excess of 5 days that work week.
7. In reporting additional days worked, no more than 1 day may be counted for each day of work regardless of the number of hours worked that day.
8. For 12 month employees report the number of work days available in that calendar month and any paid holidays that fall on a work day.
9. For instructional staff, report the number of work days available in that calendar month based on the school calendar and any paid holidays that fall on a work day.
10. For instructional staff who work shortened semesters such as “mini-mesters”, “wintermesters”, “Maymesters” and/or who work summer semesters include days available for work during these assignments as additional days worked during the calendar month in which the work occurs.
11. Report any day(s) instructional staff members work after the semester end date and before the start date of the new semester as additional days worked.

Guidelines, continued

12. TRS will use the school calendar to determine whether an employee who terminates employment and has been reported with less than 90 days has served a full fall semester in the last school year prior to retirement. Completion of all work required under the employment contract or work agreement is not required to earn a year of TRS service credit. TRS does not consider whether all compensation has been earned in determining whether an employee has worked a full, fall semester in the last school year prior to retirement.

PART-TIME EMPLOYMENT (including adjunct faculty working part-time)

Procedures for reporting part-time employees who are eligible for membership based on other employment with a TRS-covered employer include all of the above guidelines and the following:

1. Report the number of days available for work for part-time employees the same as full-time employees within the same class of employee.
2. Do not report the actual number of days worked.
3. Part-time employees must be reported on the MD40, Contract and Position Record, with the correct percentage of time they were hired to work.

FACULTY PROVIDING WEB-BASED INSTRUCTION

Procedures for reporting faculty who are eligible for membership and providing web-based instruction include all of the above guidelines and the following:

1. If the employee is expected to keep the school calendar with regard to assignments, testing, grading and other duties characteristic of higher education faculty, the employee is considered instructional staff for the purposes of reporting to TRS.
2. If the employee does not work based on the school calendar, the employee is considered a 12 month employee – without regard to how many months the employee works.
3. Report the number of days available for work for faculty providing web-based instruction and who are eligible for TRS membership the same as full-time employees within the same class of employee.

Guidelines, continued

4. Do not report the actual number of days worked.
5. If the employee is eligible for membership based on part-time employment and other employment with a TRS-covered employer, report the employee on the MD40 record with the correct percentage of time the employee is hired to work.

Guidelines for Reporting Work Days for TRS-Eligible Employees Higher Education and Regional Education Service Centers

Report number of work days available in a calendar month for class of employee*

- Do not report actual days worked.
- Report the number of work days in a calendar month for that class of employee including any paid holidays that fall on a work day.
- For a new employee who begins work after the school year begins, report the number of work days available for that calendar month, for that employee, beginning with the employee's first day of employment.
- Report part-time employees the same as full-time employees within the same class of employee.**
- Report faculty providing web-based instruction the same as full-time employees within the same class of employee.***

Add

Add Additional days worked

- Report additional days of work only if the employee worked in excess of 5 days in one work week.
- Report days worked by instructional staff during shortened semesters (mini-mesters, winter-mesters, May-mesters, summer semesters).
- Report days worked by instructional staff after the semester end date and before the start date of the new semester.
- No more than 1 day may be counted for each day of work regardless of the number of hours worked that day.

Subtract

Subtract full day(s) of docked pay

- Do not subtract any day for which the employee received any amount of pay.
- Do not total number of hours of docked pay in a calendar month and convert to 8 hour days.
- Subtract day(s) of docked pay from the calendar month in which the absence occurred.
- If absence occurred in a previous month, submit an RP15 adjustment record to reduce the number of days originally reported for that month.

Equals

Number of days reported for the employee

*Refer to "Definitions"

**Refer to "Part-time Employment"

***Refer to "Faculty Providing Web-based Instruction"