



# Reporting work days for TRS service credit Public Schools

TRS Rule 25.131

Effective with the 2011-2012 school year

Effective date will vary based on start date of contract or work agreement for the  
2011-2012 school year



# Change in receiving TRS service credit

Report days available to work in a calendar month for employees in a TRS eligible position.

# Based on *available days*, not *actual* days worked

- Categorize employees by class:
  - **10-month**
  - **11-month or**
  - **12-month employees**
- Available days
  - Count the number of work days in a calendar month (how many Monday-Fridays, excluding days district is closed)
- Everyone in that class has same number of “available” days
  - Regardless of number of days in the individual’s contract or work agreement

# Not tied to pay

- **Regardless of when paid**
  - Report available work days in the month they occur, not by payroll period
    - Example: If September has 21 available work days. Report 21 days on September report unless an employee is docked one or more full days or works additional days.
- **Not based on how many hours an employee works in a day**
  - Remember—number of available days for that class of employee, not actual days worked

# **ADD additional days if:**

- worked more than 5 days in one work week (a work week is Monday-Sunday)

OR

- worked extra days on holidays or during breaks/summer for that class of employee.

# **SUBTRACT** docked days:

- If docked for a full day of pay
- Receiving pay for any part of a day is not considered a “docked day”
- Do not total up hours of docked pay in a month and divide by 8 to convert to 8 hour days.



Make adjustments with

**RPI 5**

if notified of additional days or  
docked days after report  
month

# Importance of MD40

- MD40 must reflect the actual start date for the employee for the new year, even if the employee's contract or work agreement begins on a different date.
  - Example: Employee's contract begins September 1<sup>st</sup>, but the employee begins working for the new school year on August 17<sup>th</sup>. The MD40 must reflect August 17<sup>th</sup> as the start date.
- TRS uses the MD40 to determine when members begin accruing service for a new year of service credit.

# Example calendar: August

Sun	Mon	Tue	We d	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

For employees in 10 month class:

Example:

Let's say instructional staff reports for the new year on August 15<sup>th</sup>. They have 13 available work days in August. Bus drivers report back on the 18<sup>th</sup>. Every employee in a TRS eligible position in the 10-month class will be reported to TRS with 13 days, regardless of whether the employee reports back on the 15<sup>th</sup> or 18<sup>th</sup> because the employees are all in the same class.

If an employee is hired after the beginning of the school year, report the number of days available to work **AFTER** the start date in the month the employee is hired.

Sun	Mon	Tue	We d	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

In this example, a new 10-month employee who is **HIRED** on August 22<sup>nd</sup> and begins work that same day is reported with 8 available days in August.

# Example calendar: October

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Example:

If there are no holidays or school closing days in October, every employee in all 3 classes of employee is reported with 21 available working days, unless an individual employee is docked one or more full days or works additional days and has also worked more than 5 days that same work week.

# Example calendar: March

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Example:

Let's say the district is closed March 19-23 for Spring Break. In this case, that week would not be considered "available work days" for any class of employees. For March, report 17 available work days. If employees in the 11 or 12 month class are required to work any days that week, report the extra days as "additional days worked" for those employees.

# Part-time employment

- Same guidelines as full-time employment:
  - 10-month, 11-month, or 12-month categories
    - If employee does not fit into a category, report as 12-month employee
  - Number of days available to work in that calendar month for that class of employee
- Use MD40 to report correct percentage of time hired to work.

# Guidelines for Reporting Work Days for TRS-Eligible Employees Public School Reporting Entities

## 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 (Monday – Friday) in a calendar month for that class of employee excluding days the employer is closed for business.
- 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.\*\*

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 work performed for any part of a day (Monday – Friday) when the employer is closed for business.
- Report days worked during the scheduled summer breaks for 10 month and 11 month employees.
- No more than 1 day may be counted for each day of work regardless of the number of hours worked that day.

Subtract

\*Refer to Definitions

\*\*Refer to Part-time Employment

## 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**



**How to report  
available work days to  
TRS**

# Procedures for reporting available work days

- Report days available to work in each calendar month on the RPI0, Regular Payroll Detail record, positions 138-139
- Report adjustments to prior months on an RPI5, Regular Payroll Adjustment Record, positions 145-147.
  - On the RPI5, number of days is understood to be positive unless a minus (-) sign is included.

# Procedures, continued

- Number of days reported on RPI0 must be greater than zero
- July 2011 through November 2011 Regular Payroll Detail will receive a “warning” message for any employees with zero days reported on RPI0

## EXCEPTION:

- In June, July and August, zero days will be accepted due to employees who receive accrued/deferred pay but are not working.

# Procedures, continued

- Beginning with the December 2011 Regular Payroll Report, an ERROR message will be given if the number of days reported for an employee is zero.

## EXCEPTION:

- In June, July and August, zero days will be accepted due to employees who receive accrued/deferred pay but are not working.
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- An ERROR message will cause the Regular Payroll Detail to “Reject.”
    - The ERROR message will instruct payroll/staff to contact TRS for remedy.

# MD40 Reminder

- For employees who begin working in July or August, work days will only be applied to the new year based on the begin date of the contract/work agreement on the member's MD40 record for the new year.
- If no MD40 is on file, no days will be applied to the new year.

# MD40, continued

Based on the member's begin date on the MD40, any work days in excess of what is available from that date forward will remain in the previous year.

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
	Previous Year					
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
	Current Year					
28	29	30	31			

Example:

MD40 shows begin date of new year as August 15<sup>th</sup> and 23 work days are reported on RPI0. 13 days are moved forward (August 15<sup>th</sup>-31<sup>st</sup>) and 10 days remain in previous year.

# Example: New employee starting in August

- Days worked in August, but no money paid in that month
- Do not report on RPI0
- Submit RPI5 for August (can submit in either August or September) with days worked
- Days applied to new school year based on start date in MD40
- If no MD40 on file, no days moved to new year.

# Effective with start of 2011-2012 school year

If unable to begin reporting number of available days with the first month (July, August or September) of the new school year, an RPI 5 will be required to adjust months the number of work days were not reported

# Questions?

Send an email to: [Reporting@trs.state.tx.us](mailto:Reporting@trs.state.tx.us)

Please be sure to include your 4-digit TRS number and the name of your reporting entity

**THANK YOU!!**