

TOP ARTICLES: Membership Eligibility, Report Warnings And Coach Questions • Adjunct Faculty Eligibility Considerations • Coming This Spring: New TRS Website

Legend

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Reporting Docked Days: Money Vs. Days Adjustment



Reporting Employers may need to adjust for docked days in addition to normal monthly reporting. There are two things to consider for this type of adjustment:

1) Compensation adjustment

2) Time worked adjustment

See how to break down each adjustment below and how these adjustments should be reported to TRS.

Scenario 1: Employee's monthly salary is docked for unpaid days in prior month.



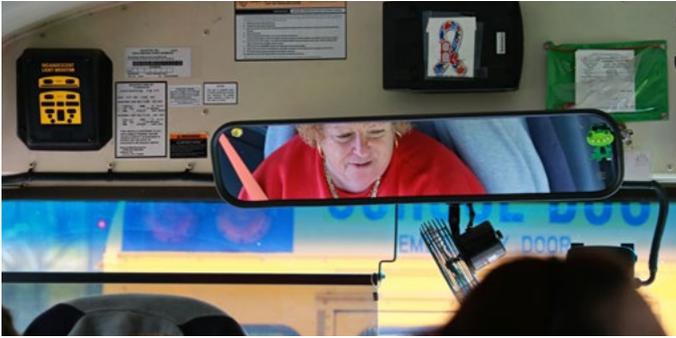
If an employee's salary is docked in the current month for unpaid days in a prior month, report the actual amount paid to the employee for the current month. No adjustment is needed for the prior month's compensation. However, an adjustment is needed to adjust the time worked for the month with unpaid days.

Example: In September, an employee was reported with 20 days, 40 hours scheduled per week, and paid the monthly salary of \$4500. In October, the employee worked 21 days total and was docked one day's pay in the amount of \$288.77 for an unpaid leave day in September.

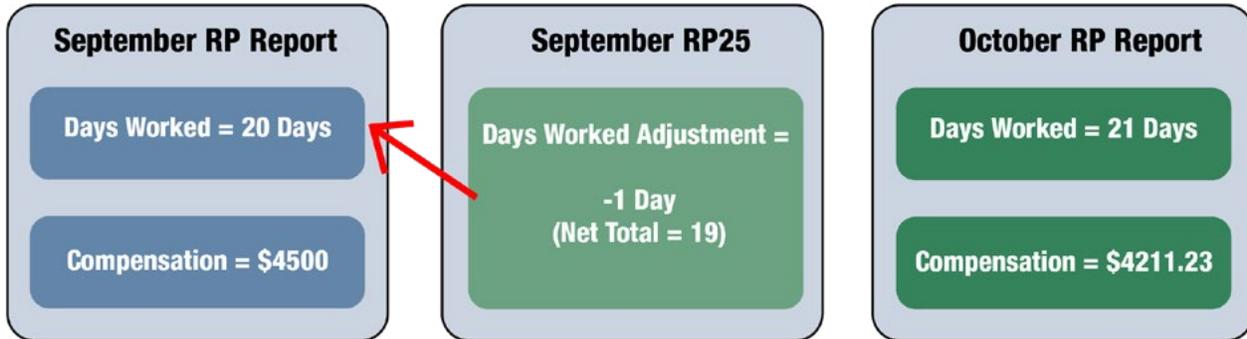
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Reporting Docked Days: Money Vs. Days Adjustment

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- **Compensation Adjustment:** In October, the RE would report the actual paid compensation of \$4,211.23 and report the time worked.
- **Days Worked Adjustment:** Submit an RP25 to remove the one docked day from September's report.
- **Hours Scheduled Adjustment:** No adjustment needed to hours scheduled per week.



Please note: If the employee is subject to Statutory Minimum, the dock in compensation must also be made to the Statutory Minimum compensation. See example in the [payroll manual](#) on page 27.

Scenario 2: Employee was overpaid in a prior report month and no additional pay is being issued.

If the employee was overpaid and no additional services were rendered, submit an RP25 with negative adjustments to the month of overpayment.

Example: In December, an employee was reported with 18 days, 144 hours worked, and paid the monthly salary of \$3650. The employee then terminated all employment as of Dec. 31. In January, the RE discovered the employee was overpaid by three days in December (\$702.67) and no additional pay will be issued in January.

- **Compensation Adjustment:** Once discovered in January, the RE would submit an adjustment for the overpayment that was issued in December by submitting an RP25 with a negative adjustment for the overpayment.
- **Days Worked Adjustment:** The RP25 submitted will also need to include the negative adjustment for the actual days worked or paid leave in December.
- **Hours Worked Adjustment:** The RP25 submitted will need to include the negative adjustment for the actual hours worked in December.





Why should I pay attention to report warnings on my TRS Reports?

Employers often focus on resolving errors on TRS reports to achieve a Complete status for RP, ER, and adjustment reports. Addressing warnings related to eligibility can help you avoid errors in the future, saving you time and possible corrections.

The warnings seen on reports can help identify potential issues such as:

- A TRS membership eligible employee reported as working less than half-time hours.
- An ineligible employee reported working half-time or more hours.

What should I do when I see warnings?

Investigate! REs must evaluate TRS eligibility upon hire, when position expectations change (hours or FTE), and the beginning of each TRS fiscal year. The eligibility warnings on the RP report can help you identify if an employee's work agreement has changed.

Meet with the employee's supervisors to ensure they understand that scheduling changes can impact an employee's TRS membership eligibility status.

1. Ask if the employee's workload has changed. Is the employee working more or less than the amount they were hired to work? Is this change expected to continue or is it an isolated incident?
2. Reevaluate the position's TRS membership eligibility if expectations have changed.

Where do I find report warnings?

Errors and warnings can be found at the top of each RP or ER record. You can find the full list on the Totals page.

Reports						
December 2023		November 2023				
Report Type	Status	View	History	Details	Total	Signature
ER - Employment After Retirement	Completed		History	Details	Totals	Accepted
RP - Regular Payroll	Rejected	View	History	Details	Totals	

On the Totals page, find the buttons at the bottom of the page, View Errors or View Warnings.

Number of Detail Records	569	Number of Warnings	40
Number of Signature Records	0	Number of Errors	14
Return	View Errors	View Warnings	

The list of warnings is now displayed, allowing you to sort by the heading labels.

SSN or TRS- Assigned Temp ID ⚙	Employee Name ⚙	Record Type Code ⚙	Position Code ⚙	Warning Code ⚙	Description
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Sorting by the Warning Code helps to identify similar issues and patterns. Look for commonalities, such as the same position code or department, to find a starting point for addressing issues. Use this information to help educate others about how schedule changes can impact TRS membership eligibility.

What if I disregard warnings?

If warnings are not reviewed and addressed, they will likely turn into an error on a future report month or require TRS to contact the RE in the future to identify possible corrections. For the eligibility warnings, if an employee's hours are not as expected, the third month will turn it into an error that must be addressed before completing the RP report.

For eligibility errors, provide an RE Coach with the information below, and they will help determine if the employee's TRS membership eligibility must be corrected or if the error can be overridden.

These are the questions that must be answered for each employee with an eligibility error:

1. How many hours per week was the employee hired to work?
2. What is the Full-time Equivalent (FTE) in hours per week for the position? (30-40 hours or 00 if no FTE)
3. What caused the employee to work more than normal?
4. When will the employee return to their expected hours?

Where can I find more information?

- [November 2024 Update Newsletter](#) – Detailed information on evaluating for TRS-eligibility.
- [Benefit Reporting Training](#) – RSVP for RE Virtual Training sessions on eligibility and other topics.
- RE Coach – is just an email or phone call away! Please reach out if you have any questions.



Coming This Spring: New TRS Website



TRS is launching a newly redesigned website later this spring. The platform enhances how employers and members interact with TRS by providing streamlined access to essential information and resources. Here are some highlights:

- User-friendly design: Makes it easier to navigate and find critical information
- Interactive employer map: Gives members access to find TRS-reporting employers in their area
- Centralized resources: Helps TRS members access pension resources, health benefits and retirement planning tools

The new TRS website will simplify how you and your employees manage tasks while giving you quick access to the resources you need. Watch for our announcement with the official launch date.



TRS reporting requires employers to report eligible and ineligible employee contracts based on the dates the employee will perform the work, not the payment dates. The following are common but sometimes tricky situations which employers encounter.

Definition
TRS defines adjunct instructors as employees hired to work on a semester-by-semester basis; compensated on a per class basis; and duties include only those directly related to instruction of students.

Eligibility
Evaluate eligibility of all employees upon hire, with each new contract/work agreement, and anytime the expectation of position changes. Adjuncts working 20 clock hours or more, and whose employment is expected to or does continue for more than one semester, are TRS-eligible and should be reported as such on the ED40 contract record.
An adjunct instructor's contract dates should match the dates the adjunct is expected to perform duties for that semester's classes. This often aligns with the employer's semester dates.

Here are some considerations:

- If hired to work in the fall, the ED40 should report the contract as the fall semester dates and appropriate eligibility related to the specific semester. If continuing into spring semester with the same TRS-eligibility, submit an ED45 to extend the contract end date to the spring semester end date.
- If the fall semester ends and the employee will continue working in the spring with a different eligibility, a new ED40 should be submitted to include only the dates of the spring semester.
- Similar to the transition from the fall to spring semester, if the adjunct accepts a position for the summer semester, submit an ED45 if the eligibility is the same as spring to extend the contract end date, or a new ED40 if the eligibility is different.
- Only submit contracts for the entire school year (Sept. 1 – Aug. 31) if the adjunct is expected to work each semester. Eligibility will still need to be evaluated at the start of each semester and an ED45 submitted if the eligibility status changes.

Examples

Fall Semester	Spring Semester	TRS-Eligibility Determination
Less than half-time (less than 20 hours per week)	Half-time or more (greater than or equal to 20 hours per week)	Employment becomes TRS membership eligible in the spring semester because the employment continued for more than one semester.
Half-time or more	Less than half-time	Employment is TRS membership eligible in the fall because the employment is expected to continue for more than one semester. Employment is not TRS-eligible in the spring because the hours fall below half-time. If the employment resumes half-time or more in the summer semester, the adjunct will be TRS-eligible again.
Half-time or more	Expected to return (course load can be unknown)	TRS membership eligible employment begins with the fall semester because the employment is expected to continue for more than one semester.
Half-time or more	Not expected to return	This is a type of temporary employment and is not TRS membership eligible.
Half-time or more, but classes do not make (classes are cancelled due to low enrollment)		In any semester, if the classes dropped change the employee's TRS membership eligibility, and the employee has already been reported to TRS, then corrections to the report must be made.



Reevaluation of Eligibility is Vital

Accurately reporting TRS membership eligibility for employees is important due to concurrent employment rules affecting multiple employers. If an RE continues to report an individual to hold an eligible position because they have not reevaluated eligibility, this may cause a trickle-down effect of adjustments for multiple employers as they continue to report based on incorrect information or made assumptions from previous reported information.

For example, an adjunct instructor concludes all their work for the fall semester in December, but their contract end date was reported through the end of the school year (Aug. 31). This may cause validation errors for other employers, showing the individual earned a year of service with TRS when they actually worked less than 90 days in an eligible position. Other employers continue to report employment as TRS-eligible incorrectly.



Once the error is discovered, all employers may need to submit adjustments and refund contributions. This process is more cumbersome if the individual has terminated employment and/or taken a refund, closing their TRS account. Remember, your employees are the best source of concurrent employment information! If you know that an employee is regularly concurrently employed, please consider reaching out to those individuals to see if they are still employed elsewhere in a TRS-eligible position.

If you have any questions about reporting adjunct instructors or whether an individual holds eligible concurrent employment, please contact your TRS coach.





In the modern world, much of our business is conducted online. It's easier than ever to set up appointments, send payments, or conduct business through email or text message. Unfortunately, scammers have also figured out ways to take advantage of this and exploit it with the **Business Email Compromise** (BEC) scam.

In this scam, also known as an Email Account Compromise scam, you would receive an email or text message that appears to come from a known source making a legitimate request. It could be a known vendor sending an invoice with updated payment instructions or a coworker who asks you to purchase gift cards and send them the serial numbers so they can be used immediately on a project. Except, these are illegitimate requests from a scammer who has either hacked an account or is spoofing it by making slight variations on the addresses, such as johndoa@company.com instead of johndoe@company.com.

This is exactly what happened to the city of Plymouth, Connecticut, when they unknowingly wired two payments of \$104,150 to scammers who had hacked the email account of one of their vendors. They were able to obtain project information and used this information to send the city fake invoices. The city paid the invoices without verifying their accuracy and is now trying to recover the stolen money.

Unfortunately, keeping email accounts and data protected isn't enough. We must also be careful that our professional colleagues or loved ones haven't been hacked. Even the most careful individuals can unknowingly become targets, putting others at risk.

The best way to protect yourself is to stay vigilant. If something doesn't seem right, it's best to verify the source before sending any payments or sensitive information. The best practice is to find the company's contact information online and call to corroborate if the request is legitimate. Don't click on links in unsolicited emails or text messages. These could lead to websites that look legitimate but were set up by scammers to steal your information.

Always read email addresses and URLs carefully to see if subtle spelling differences lead to a fraudulent email account or website. Scammers often make small, hard-to-notice changes to mimic legitimate addresses, hoping to deceive you into trusting the fake communication. Taking an extra moment to double-check the details can be the difference between security and falling victim to a scam.

Also, remember to be patient. If the requestor demands that you act quickly, it might be because they want you to act before you realize it's a con. Scammers often create a sense of urgency to push you into making hasty decisions without verifying the legitimacy of the request.

It can feel exhausting to always be on alert for scams, even from sources that you trust. Still, a little vigilance can protect you and your organization from falling victim to these scams. If something feels wrong or out of place, report it to your security team. Proactive reporting is a crucial step in maintaining a strong cybersecurity defense. Remember, a few extra minutes of caution could save you from significant financial and reputational damage.

Stay safe out there!

RE Training:
View RE Reports



Many people find that a video explanation is the best way to learn! Take advantage of more than a dozen informative videos in the [TRS Video Library](#) to understand TRS processes and reports for reporting employers.



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Navigating Life Events With Ease



Career changes often necessitate updates to your account information and other essential actions. That's why the [TRS Life Event Resource Kit/Employer Toolkit](#) is so important – it's a comprehensive guide to help guide members during life and career transitions.

TRS members will find the “[Retired](#)” section of our Career Events Resource Toolkit holds valuable answers to common questions like:

- Once I retire, when will I receive my first annuity payment?
- When are annuity payments issued each month?
- What are the deductions I see on my retirement check?
- How can I view, estimate or change my tax withholding?

Explore the [Life Event Resource Kit](#) today! Whether starting a new job, transitioning, or planning for retirement, these events have a significant impact. We're here to help you make the most of your benefits – in all ways possible – with each step forward.

Member Education Videos



Learn all about your TRS pension benefits by watching our [Member Education Videos!](#)

Help us spread the word about the series by downloading a [poster](#) from our website and displaying it at your school.

