

TOP ARTICLES: Upcoming TRS Trainings • Report Period vs. Adjusted Report Period • Membership Eligibility, Report Warnings and Coach Questions

Legend

Articles are marked by topic!

Find icons as they relate to:



Reporting and Training for REs



Health Benefits



Information Security



General Communications



Upcoming TRS Trainings



Spring 2024 Virtual Sessions

TRS is offering the following virtual training sessions. Each attendee must register individually on the [RE Portal Virtual Training](#) page. This ensures that you receive the link to access the web session and a copy of the materials being covered.

Spring 2024 Virtual Training Schedule

Feb. 20	TRS Membership Eligibility - Higher Education	9 - 10:30 a.m.
Feb. 22	Reporting Requirements	9 - 10:30 a.m.
Feb. 27	Reporting Substitutes	9 - 10:30 a.m.
March 26	Employment After Retirement - ISD, ESC, Charter Schools	9 - 10:30 a.m.
March 28	Employment After Retirement - Higher Education	9 - 10:30 a.m.
April 16	Creditable Compensation	9 - 10:30 a.m.
April 18	Employer Contributions - ISD, ESC, Charter Schools	9 - 10:30 a.m.
April 23	Statutory Minimum - ISD, ESC, Charter Schools	9 - 10:30 a.m.
April 25	Employer Contributions - Higher Education	9 - 10:30 a.m.
May 9	RE Certifications	9 - 10:30 a.m.
May 14	RE Ledger	9 - 10:30 a.m.
May 16	Penalty Interest & Fees	9 - 10:30 a.m.
May 21	ORP Eligibility & TRS28	9 - 10:30 a.m.
May 23	ORP Reporting to TRS	9 - 10:30 a.m.

Report Period vs. Adjusted Report Period



When creating Regular Payroll (RP) and Employment After Retirement (ER) Adjustment Reports, Reporting Employers (REs) will notice two separate *Report Period* date fields.

The first is **Report Period**. This is the location (or report folder) where your report is stored. This information helps determine which report month tab the adjustment reports are in the RE Portal. The RE cannot change the Report Period since this is based on the last RP or ER report that is in a completed status.

For example: if you are creating an RP adjustment report and the last RP report completed was for October 2023, your RP adjustment report will use October 2023 as shown in the image below.

The **Adjusted Report Period** determines the specific report month and year that you are adjusting. This field is within the individual RP or ER record. The month is a drop down and you will type in the year. It is required on all RP25s, ER25s, and ER27s.

For example: if you need to make corrections to an employee's time worked that was initially reported incorrectly for July 2023, the Adjusted Report Period on the RP25 record is where you will indicate this information as shown below.



Membership Eligibility, Report Warnings and Coach Questions



Why should I pay attention to report warnings?

Report errors tend to be an employer's main focus on TRS reports. Errors must be eliminated or overridden to bring the RP or ER reports, or adjustment reports to a Complete status. Addressing warnings will help you avoid errors in the future, saving you time and headaches!

Two common TRS warnings seen on reports identify possible eligibility issues when:

- A TRS eligible employee is reported working less than half time (and they do not hold an eligible position with another employer); or
- An ineligible employee is reported with time worked of 50% or greater but they were reported in a position working less than half time.

These warnings or "soft errors" are a valuable tool you can use to eliminate uncomfortable conversations. For example, if an employee meets TRS eligibility criteria and requires payroll deductions for multiple months of contributions.

What should I do when I see warnings?

Investigate! TRS eligibility should be evaluated upon hire; a change in position expectations (hours or position FTE); and the beginning of each TRS fiscal year.

1. Find out if supervisors understand scheduling employees more or less than expected can impact TRS status, which in turn can impact spending outside the budgeted amounts.
2. Ask if there is a change in workload. Are employees working more or less than the amount they were hired to work? Find out if this is expected to continue or an isolated occasion.
3. Reevaluate the position for TRS eligibility if expectations have changed. An employee projected to continue to work half time or more of the position's FTE for a period of 4 1/2 months or more, likely meets the criteria for TRS membership.

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.

On the Totals page, locate buttons at the bottom of the page: View Errors or View Warnings. These warnings address current potential issues and minimize errors on future reports.

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

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Cyber Scams Aren't Limited to Computers. An Attack May Be on Your Next Phone Call.



Cyber kidnapping. What is it, and how can you avoid falling victim to it?

The FBI claims that although cyber or virtual kidnapping may take many different forms, it is always an attempt to extract money. The scam involves criminals calling someone and tricking them into paying a ransom to free a loved one that they're made to believe has been kidnapped and is being threatened.

"Unlike traditional abductions, virtual kidnappers have not actually kidnapped anyone. Instead, through deceptions and threats, they coerce victims to pay a quick ransom before the scheme falls apart," FBI officials explained.

How does it work?

Family members are contacted and told their loved one is being held captive and are then pressured into paying a ransom to ensure the loved one's "quick release." (The loved one is rarely ever in physical danger).

Victims have reported receiving calls and heard distress in the background, and in other versions, they're informed that a member of their family has been hurt and cannot visit the hospital until money is received.

How to guard against becoming a victim

If you're contacted by a cyber kidnapper, immediately cease all communication with them, refrain from giving them any money, and contact the authorities.

The FBI advised hanging up and not conversing with the caller—including not calling out the name of a loved one—as the best course of action. If you do talk to them, try to get in touch with the supposed abducted victim via another phone or social media platform to make sure they are safe.

"Try to slow the situation down. Request to speak to your family member directly and ask, 'How do I know my loved one is okay?'" the FBI suggests. "Ask questions only the alleged kidnap victim would know, such as the name of a pet. Avoid sharing information about yourself or your family."

According to the FBI and the National Institutes of Health, callers will go to "great lengths" to keep you on the phone and stop you from contacting your family member, and most calls do not originate from the phones of the supposed kidnapped victim. Additionally, they'll make a fast effort to convince you to transfer money to them.

Online scams cost Americans more money every year, and according to FBI reports, losses reached a record \$10.2 billion in 2022. If you believe you're the victim of cyber kidnapping or if an actual kidnapping is occurring, call 911 immediately and request the FBI to be notified.

Membership Eligibility, Report Warnings and Coach Questions

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Sorting by the Warning Code helps you identify similar issues and possibly find a pattern.

Are the employees listed all the same position code or from the same department? If so, you have a starting point! Use this information to help educate others that changes to schedules can impact TRS eligibility.

What if I disregard warnings?

When an employee's hours are not as expected for two months, the message will be a warning. After the third month, it becomes an error that must be addressed.

If you have eligibility errors, provide an RE Coach with information. The RE Coach will assist you in determining if eligibility must be addressed, or if the error can be overridden.

The following questions 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 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?

- [June 2023 Update Newsletter](#) – Detailed information on eligibility errors and warnings
- [Benefit Reporting Training](#) – Check out the *Member Eligibility Training* and other training topics
- RE Coach – is just an email or phone call away. Please reach out if you have any questions.



Corrective Payments vs. Retroactive Salary Increases



TRS has recently received questions regarding the difference between corrective payments and retroactive salary increases and whether these types of payments would be considered creditable compensation. Please review the following information to ensure that each type of compensation is properly reported.

CORRECTIVE PAYMENTS = CREDITABLE

When a member is underpaid in a prior school year, or school years, and the employer issues a lump sum payment to correct the error in an amount equal to the additional amount the member should have received in previous months, the corrective payment is creditable for TRS purposes, provided the underlying compensation is creditable.

- Beginning with the 2015-16 school year, the payment must be reported and credited as compensation for the report month in which the lump sum was paid to the employee, rather than the month(s) it should have been paid. See Rule 25.46(b).
- For example, if an employer discovers that a member was paid under the wrong salary step for prior school years then corrects the error in the following school year by including in one of the member's monthly salaries the total compensation due to correct the underpayment, this corrective payment would be eligible compensation provided the underlying compensation was creditable.
- However, based on the compensation limits described in Rule 25.31, the total annual salary may be adjusted by TRS if the salary exceeds the allowable compensation limit of no more than the greater of \$10,000 or 10% increase in compensation in the final years before retirement.

RETROACTIVE SALARY INCREASES = NOT CREDITABLE

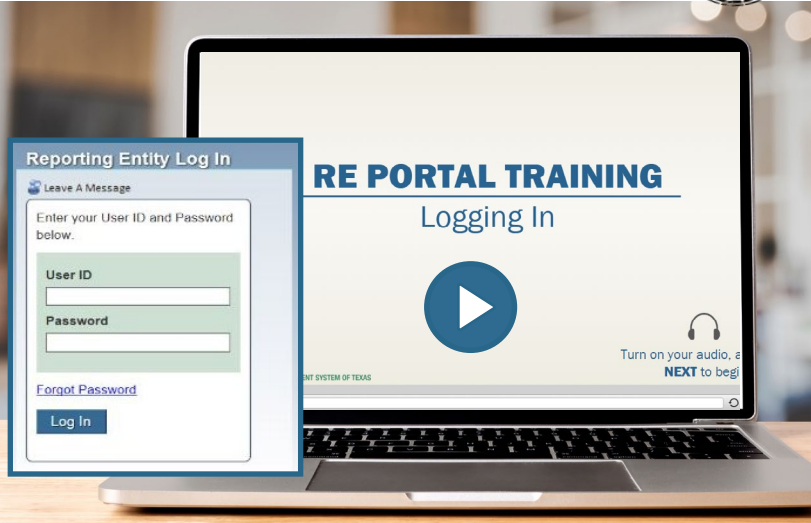
Article III, Section 53 of the Texas Constitution prohibits the grant of "extra compensation, fee or allowance to a public officer, agent, servant or contractor, after service has been rendered, or a contract has been entered into, or performed in whole or in part." For this reason, a pay increase given retroactively after work has commenced under the contract or work agreement, is **excluded** as creditable compensation for TRS purposes. Examples of retroactive payments* include:

- Granting a pay increase after performance under the contract has commenced and then retroactively paying the increase to the beginning of the contract in a lump sum and applying the increase to future payments. Here, the retroactive payment is the lump-sum "catch-up" payment for prior months and that payment is not creditable for TRS purposes. However, the increase going forward would be creditable.
- Granting a pay increase after performance under the contract has commenced and then increasing the remaining payments under the contract to an amount needed to ensure that the annual increase is received by the end of the contract. In this example the amount of the increase in future payments under the contract that represents the "catch-up" amounts are excluded but the prorated share of the annual increase for the remainder of the contract year is creditable, i.e., 1/12 of the increase for each of the remaining months of the contract is creditable.

**These examples assume that the underlying compensation is creditable compensation.*

If you have a situation where you are questioning if the compensation should be creditable, please review our website regarding [creditable compensation](#) or reach out to your coach for assistance.

RE Portal Training: *Logging In*



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.

Follow TRS on Social Media



Life Event Resource Kit



Many career changes require TRS members to update their account information or take other action. That's why we've created our Life Event Resource Kit/Employer Toolkit – to guide TRS members on their next steps and provide them with the information and resources they need for their life and career changes.

TRS members will find the “[Terminating Employment](#)” section of our Career Events Resource Toolkit helpful when searching for answers to questions like:

- How do I know if I am eligible to retire?
- I am retirement eligible, what are the next steps?
- If I terminate employment, am I eligible for TRS-Care?
- If I terminate employment and retire, are there employment after retirement rules?

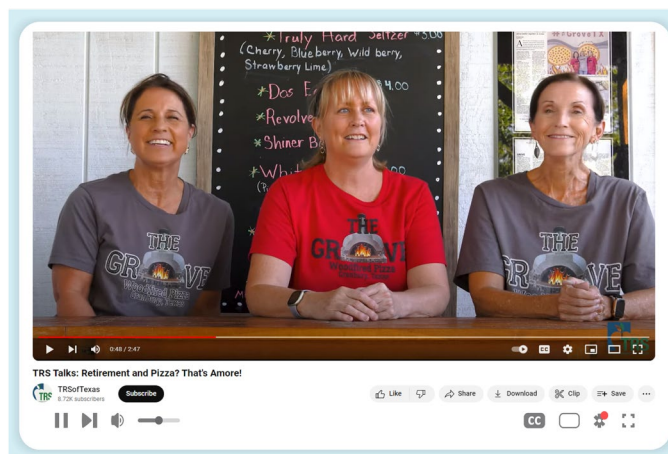
Explore the [Life Event Resource Kit](#) today to see what steps you need to take and when. The impact of these events can be significant, and we want to ensure you're making the most of your benefits – in all ways possible – with each step forward.

TRS Talks: Retirement and Pizza? That's Amore



Eager to plan their next chapter postretirement, TRS members and best friends Katie Agor, Suzanne Francis and Ruth Matheny decided to launch a wood-fired pizza restaurant in Granbury, Texas.

Watch this episode of TRS Talks to learn how the joint venture is helping the trio to savor this slice of life.



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.

