

UPDATE

CHANGE TO ED90 FUNCTIONALITY

Effective with the December reporting period, the Final Report Month field on the ED90 Termination record will represent the final report month for TRS-eligible contributions only. Therefore, the Final Report Month field will be completed if a member is terminating from TRS-eligible employment and the member is receiving his or her final pay with TRS contributions. The Final Report Month field will also be required if a member ever held an eligible position with the Reporting Entity (RE), in which case the RE would list the month the member received his or her final TRS-eligible pay with TRS contributions withheld.

While ED90 records will still be required for every employee who completely terminates all employment from an RE, the Final Report Month field will no longer be required for those who are terminating from ineligible employment.

If the Final Report Month field is reported on the ED90 Termination record for an employee who has never been eligible for TRS contributions, the system will accept the information but will generate a warning message.

IMPORTANT INFORMATION ON FINAL PAYROLL TRANSACTIONS

When notifying TRS of a final report month either on an ED90 or a refund certification, please notify your TRS Reporting Coach if that final report month transaction will consist of a prior month adjustment.

TRS has implemented a process to issue partial refunds 15 days after the end of the final report month reported by the employer, either on an ED90 or a refund certification. If that final transaction is an adjustment, especially a negative adjustment, we must know as quickly as possible in order to delay the issue of the partial refund. Otherwise, the adjustment may not be allowed if the refund is already issued at the time the final transaction is reported and processed.

HIGHLIGHTING CREDITABLE COMPENSATION ISSUES

Over the next few months, we will be publishing information regarding various types of compensation and discussing whether or not they are eligible for TRS contributions. Our second topic in this series is retroactive pay increases.

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 because it is not paid pursuant to a valid contract.

TRS sees this most often when an RE’s board approves raises after the school year has started and employees have already begun working for the new school year. Any pay granted for past months must be reported as ‘Total Gross Compensation’, but cannot be included as ‘TRS Eligible Compensation.’ However, the pay increase going forward from the time it is approved is considered creditable compensation.

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NEW MEMBER CONTRIBUTION EXCEPTIONS

New member contributions are due from the employer on eligible compensation paid to a member during the report months that contain the first 90 days of TRS-eligible employment. If a member has ended *eligible* employment, but still receives eligible compensation in the month after their eligible employment ends, no new member contributions are due on that final eligible pay.

Some examples of this scenario include:

- An employee terminates work prior to the end of their first 90 days and the final pay is issued in the report month after the termination.
- An employee changes from TRS-eligible to non-eligible employment prior to the end of their 90-day new member period. Final pay from eligible employment is issued in the report month when they only have non-eligible employment.
- An employee in higher education elects in the Optional Retirement Program (ORP) and receives final pay for TRS-eligible employment in the report month after their ORP participation becomes effective.

TRS LAUNCHES NEW EMAIL SUBSCRIPTION SERVICE, SUBSCRIBE!

For several years, TRS participants have signed up to receive email notices of publications and other news through the *MyTRS* members' only portal; however, TRS has launched a new subscription service that takes the subscription process out of the portal and onto the TRS website. Now, *anyone*, not just TRS members, can register. The new service is called TRS Email Subscriptions or simply put, **Subscribe!**

To sign up, visit the TRS website homepage and click on **Subscribe!** at the top of the page. There's also an easy-to-find icon of an envelope with the word **Subscribe!** at the bottom of the page. The process takes minutes and is easy to navigate. You'll enter your email address, and first and last name. There are no passwords to remember. You may subscribe to our most widely-read publications such as the *TRS News* and *The Pulse*, notice of board meetings and webcasts, legislative announcements, and more.

As another new feature, you may also subscribe to receive news from other agencies. You may choose as few or as many subscriptions as you'd like. You may easily unsubscribe at any time.

Please note: If you are currently signed up for *MyTRS* Email Subscriptions, you **do not** have to resubscribe for the new service. Your subscriptions will be automatically transferred. However, you may be interested in adding some of the new options, so we urge you to check them out.

Subscribe! is the latest development in a continuing effort to keep you, our members, up to date on important TRS information. To make the sign-up process even easier, we've created a brief, how-to video located on the home page of the [TRS website](#).

NOMINATIONS SOUGHT FOR TRS BOARD OF TRUSTEES PUBLIC SCHOOL DISTRICT EMPLOYEE POSITION

TRS is now accepting nominations for eligible members to qualify as candidates for the election of the Public School District Employee position on the TRS Board of Trustees. The term begins as early as Sept. 1, 2019 and ends Aug. 31, 2025.

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NOMINATIONS SOUGHT FOR TRS BOARD OF TRUSTEES PUBLIC SCHOOL DISTRICT EMPLOYEE POSITION

For the first time, TRS is offering two ways in which a nominee may collect the required 250 signatures of eligible members for nomination. An eligible member for this election is a current employee of a public school district, charter school, or regional education service center.

A nominee may collect the 250 signatures electronically by declaring his/her interest to become a nominee to the [Secretary to the Board of Trustees](#). Once the member's eligibility is validated, the member's name will be posted on the [nomination site](#) where the nominee may direct eligible members to sign the nominee's electronic petition. The names of nominees will be listed on a first-come, first-listed basis. To sign the electronic petition, eligible members will need to provide identifying information in order to verify their eligibility to sign the petition. The process is easy and only takes a few minutes. For an electronic petition, the nominee does not need to submit anything further to TRS but must have 250 eligible member signatures by Jan. 21, 2019 to be considered a candidate.

TRS will also continue to allow nominees to collect 250 signatures of eligible members with paper petitions. TRS must receive the nominee's paper petitions **no later** than Jan. 21, 2019. You may download a [petition \(pdf\)](#) from the Resources section on the Nominations for TRS Board of Trustees Public School District Employee position page on the [TRS website](#); or if you do not have access to a printer, please contact the [Secretary to the Board of Trustees](#) to request a petition be mailed to you.
