

HB 385 EMPLOYMENT AND CONTRIBUTION REPORTING

1. Introduction

House Bill 385 (HB 385)

House Bill 385 was created to allow retirees of the Teachers Retirement System of Georgia (TRS) who retired with 30 or more years of service to be employed as classroom teachers in a full-time capacity in an area of highest need as determined by the Regional Education Service Agency (RESA) to which the public school system is assigned.

2. Conditions of Employment

HB 385 will be effective July 1, 2022 (FY 2023) to June 30, 2026 (FY 2026). The conditions of employment are:

- The employer will be responsible for paying the employee contributions (EECON), the employer contribution (ERCON); no additional creditable service will be reported for the retiree.
- Employment will be in the highest need subject areas for Department of Education positions. Board of Regents employment is not eligible.
- The retiree must have 30 or more years of creditable service.
- The retiree must be retired for one year to be eligible for HB 385 employment.
- The retiree must be employed as a classroom teacher in a full-time capacity in a Department of Education position for pre-kindergarten through grade 12.
- The retiree must not have been in terminated or suspended status during the 12 months prior to the hire date.

The retiree must be employed in one of the three highest need subject areas for the region as identified by the district's RESA. The critical subject areas across the state are:

1. Math
2. Special Education (SPED)
3. Science
4. English, Language, and the Arts (ELA)
5. Elementary

2022 Highest-need Subject Areas List


Regional Education Service Agency (RESA)	Highest-need Subject Areas		
CENTRAL SAVANNAH RIVER	Math	SPED	Science
CHATTAHOOCHEE-FLINT	Math	SPED	Science
COASTAL PLAINS	Math	SPED	ELA
FIRST DISTRICT	Math	SPED	ELA
GRIFFIN	Math	SPED	Science
HEART OF GEORGIA	Math	ELA	Science
METRO	Math	SPED	Science
MIDDLE GEORGIA	Math	SPED	Science
NORTH GEORGIA	Math	SPED	Elem Ed
NORTHEAST GEORGIA	Math	SPED	Science
NORTHWEST GEORGIA	Math	SPED	Science
OCONEE	Math	SPED	Science
OKEFENOKEE	Math	SPED	Science
PIONEER	Math	SPED	Science
SOUTHWEST GEORGIA	Math	SPED	Science
WEST GEORGIA	Math	SPED	ELA
STATE CHARTER SCHOOLS	Math	SPED	ELA

This chart is to be used in FY 2023 for HB 385 employment.

3. Entry of Electronic Verification Form (EVF)

Employers will complete the electronic verification form for employment on the TRS website. The employer must report the employment within 30 days of hire. The employer will select the employment type of full-time classroom teacher.

The screenshot shows the TRS Admin portal interface. At the top, there is a green header with the TRS logo and the text: "Welcome, SHAKITA WHITFIELD. You are logged on as TRS Admin TRSGA/vbrady. Employer: (6761) HOUSTON CO SCHOOLS. Employer Contact Name: SHAKITA WHITFIELD". Below the header is a breadcrumb trail: "Home / Employers / Desktop / Employment Verification". The main heading is "Employment Verification for a Retiree -". A legend indicates that a red asterisk (*) denotes a required field. The form section is titled "Select Employment Type" and includes instructions: "Instructions: Select the Retiree's Employment Type and provide the required information." There is a dropdown menu for "Employment Type:" which is currently empty. At the bottom of the form are three buttons: "Cancel", "Previous", and "Next".

 Teachers Retirement System of Georgia

Welcome, SHAKITA WHITFIELD
You are logged on as TRS Admin TRSGA\mbrady
Employer: (6761) HOUSTON CO SCHOOLS
Employer Contact Name: SHAKITA WHITFIELD

Home / Employers / Desktop / Employment Verification

Employment Verification for a Retiree

* Indicates required field.

Select Employment Type

Instructions: Select the Retiree's Employment Type and provide the required information.

* Employment Type:

- FULL-TIME (PSERS)
- FULL-TIME CLASSROOM TEACHER
- INDEPENDENT CONTRACTOR
- PART-TIME
- TEMPORARY

Home / Employers / Desktop / Employment Verification

Employment Verification for a Retiree -

* Indicates required field.

Select Employment Type

Instructions: Select the Retiree's Employment Type and provide the required information.

* Employment Type:

* RESA:

* Subject Area:

* Anticipated Employment Date:

* Full-Time Monthly Salary:

Select the district's RESA from the dropdown menu.

Home / Employers / Desktop / Employment Verification

Employment Verification for a Retiree -

* Indicates required field.

Select Employment Type

Instructions: Select the Retiree's Employment Type and provide the required information.

* **Employment Type:** FULL-TIME CLASSROOM TEACHER

* **RESA:**

* **Subject Area:**

* **Anticipated Employment Date:**

* **Full-Time Monthly Salary:**

Cancel Previous Next

- CENTRAL SAVANNAH RIVER AREA
- CHATTAHOOCHEE FLINT
- COASTAL PLAINS
- FIRST DISTRICT
- GRIFFIN
- HEART OF GEORGIA
- METRO
- MIDDLE GEORGIA
- NORTH GEORGIA
- NORTHEAST GEORGIA
- NORTHWEST GEORGIA
- OCONEE
- OKEFENOKEE
- PIONEER
- SOUTHWEST GEORGIA
- STATE CHARTER SCHOOLS
- WEST GEORGIA

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Select one of the three allowable Subject Areas for your region and district for the retiree's employment from the dropdown menu.

Home / Employers / Desktop / Employment Verification

Employment Verification for a Retiree

* Indicates required field.

Select Employment Type

Instructions: Select the Retiree's Employment Type and provide the required information.

* Employment Type: FULL-TIME CLASSROOM TEACHER ▼

* RESA: CHATTAHOOCHEE FLINT ▼

* Subject Area: ▼

* Anticipated Employment Date:

* Full-Time Monthly Salary:

Cancel Previous Next

- ELA
- Elem Ed
- Math
- Science
- SPED

Enter the date of employment and the full-time monthly salary. Select next to finish the submission.

Home / Employers / Desktop / Employment Verification

Employment Verification for a Retiree -

* Indicates required field.

Select Employment Type

Instructions: Select the Retiree's Employment Type and provide the required information.

* **Employment Type:** FULL-TIME CLASSROOM TEACHER

* **RESA:** CHATTAHOOCHEE FLINT

* **Subject Area:** Math

* **Anticipated Employment Date:** 06/01/2022

* **Full-Time Monthly Salary:** 1,000.00

Cancel Previous Next

4. Reporting HB 385 Contributions

Employers submit contributions to TRS on a monthly basis via a turnaround report or through the upload process, and on the monthly summarization report. Contributions for retirees hired per HB 385 must be reported for every month the retiree is in pay status half or more of the business days. If an employer misses reporting a retiree for a month, retroactive adjustments will be required.

Employers must pay employee and employer contributions; nothing should be withheld from the retiree's compensation. Retirees do not earn service credit for HB 385 employment. After approval of the HB 385 employment by the TRS Retirement Services division, please report contributions for the retiree using these instructions.

TURNAROUND REPORTING

Employers that report through the turnaround process will add the retiree being reported per HB 385, and indicate the Payment Reason code of **HB 385** on the turnaround report on the Details tab. The employer will enter the compensation on the Salary/Contributions tab in the Contract Pay field, and contributions in the **Employer Paid EECON** field. The Service Credit box should not be checked.

Home / Employer Login / Employer Desktop / Maintain Turnaround Report

Maintain Turnaround Report



To view or make changes to a report before submitting, click the appropriate month/year under the Report Month column. To submit a report, click the Submit button in the column next to the Report Month you wish to submit. **Each month, please save a copy of your report to a secure location; your auditors will need this documentation.**

	Type	Report Month	Summ. Salary	Summ. EECON	Summ. Status	Detail Salary	Detail EECON	Detail Status	Count	Last Updated
<input type="button" value="Submit"/>	TRS	06/2022	\$0.00	\$0.00	In Progress	\$363,027.80	\$21,781.66	In Progress	88	6/10/2022

social security number.

Report Month: 06/2022

[Create New Member](#)

Name of Employee ↓	SSN ↓	Plan	Salary	EECON
AAMER, MAHJABEEN	XXX-XX-5451	TRS	\$2,474.07	\$148.44
ABDALLA, ENGY	XXX-XX-0458	TRS	\$4,250.00	\$255.00
ABDUL-KHALIQ, NAJLA MALIKAH	XXX-XX-7292	TRS	\$7,420.91	\$445.25
ABDULAH, ZEKI	XXX-XX-2326	TRS	\$4,750.00	\$285.00
ADEBAYO, TIESHA	XXX-XX-3867	TRS	\$3,583.33	\$215.00
ALSAREI, RAIDA	XXX-XX-9897	TRS	\$3,125.00	\$187.50
AMOS, JULIE	XXX-XX-1551	TRS	\$4,291.67	\$257.50
ANADU, AURIELLE	XXX-XX-1627	TRS	\$4,458.67	\$267.52


Maintain Turnaround Report

[Back to Detail List](#)

Details

Details: Below is the employment information we have on file for this individual. Just click in the field in which you wish to change or add information. Please click the Save button once you have completed your entry.

*Indicates required fields.

 * Plan: ↓

* Contract: ↓

* Job Category: ↓

* Payment Reason: ↓

Locator Code:

TRS Eligibility * Date:

Bi-Weekly:

Posting Month:

Transaction Type: ↓

Previous Next

Demographics Details **Salary / Contrib.** Comments Summary

Salary and Contributions: Below is the salary and contribution information we have on file for this individual. Just click in the field in which you wish to change or add information. Once our have completed the Salary section, click Recalculate. Please click the Save button once you have completed your entry.

*Indicates required fields.

Contract Pay: 2,474.07

Summer Employment Pay: 0.00

Pre-Tax EECON: 0.00

Post-Tax EECON: 0.00

Employer Paid EECON: 148.44

Employer Paid EECON Supp: 0.00

Pro-rated Summer * Pay: 0.00

Salary Exceeding * IRS Limit: 0.00

Total EECON: \$148.44

ERCON: \$490.11

Service Credit:

TRS Earnable Compensation: \$2,474.07

Recalculate

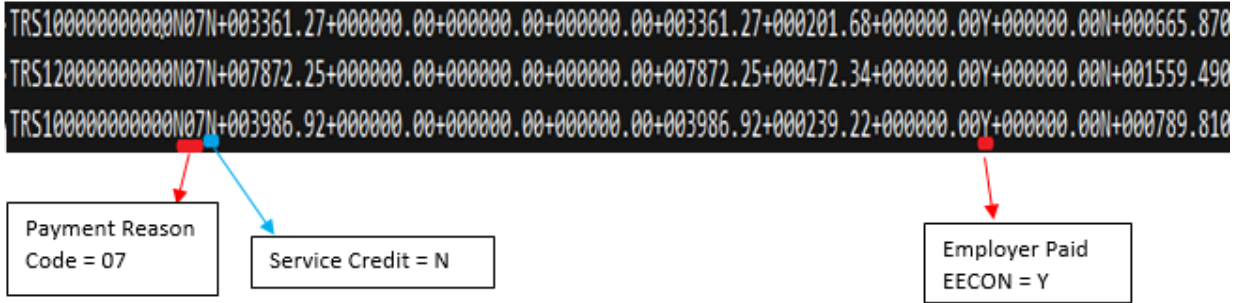
Save

FILE UPLOAD REPORTING

Employers that report through the upload process will indicate the payment reason code for HB 385 as **07**. Employers utilize different payroll systems; the employer should reference the employer contribution file layout document on our website. The fields containing employee information (such as SSN, DOB, address, etc.) should be completed as normal. The following fields need to be indicated for each retiree with contributions to be reported per HB 385:

- Indicate positive or negative EECON; negative reporting is needed only when correcting erroneous contributions for a prior month
- Indicate the total EECON
- Indicate positive or negative ERCON; negative reporting is needed only when correcting erroneous contributions for a prior month
- Indicate the total ERCON
- The **payment reason code** should be **07**
- If a payment reason code of 07 is indicated, contributions should be reported in ERCON and EECON
- **Employer Paid EECON** flag should be set to **yes (field 115)**
- Do **not** report service credit for the retiree

Data file example



The employer will upload the file as usual.

The screenshot shows the 'Employee Detail File' upload interface. It includes a breadcrumb trail: Home / Employers / Desktop / Employee Detail File. The main heading is 'Employee Detail File' with an 'Upload a File' button. Below this is a section titled 'Upload Employee Detail File' with instructions: 'To select your file for uploading, click the Choose File button and locate the file on your desktop or network. Once you have selected your file, click the Upload button. Each month, please save a copy of your report to a secure location; your auditors will need this documentation.' There is a help icon (question mark) and a 'Select Report Month:' dropdown menu set to '06/2022'. Below the dropdown is a 'Choose File' button with the text 'No file chosen' and the note 'Allowed file types: .bt or .csv only.' At the bottom are 'Cancel' and 'Upload' buttons.

Teachers Retirement System of Georgia

Welcome
You are logged in as
Employee
Employee

Home / Employers / Desktop / Employee Detail File

Employee Detail File

Upload a File

Upload Employee Detail File

Instructions: To select your file for uploading, click the **Choose File** button and locate the file on your desktop or network. Once you have selected your file, click the Upload button. **Each month, please save a copy of your report to a secure location; your auditors will need this documentation.**

Select Report Month: 06/2022

Choose File No file chosen
Allowed file types: .txt or .csv only.

Cancel Upload

Home / Employers / Desktop / Employee Detail File

Employee Detail File

Upload a File

Below is a list that contains files that have previously been uploaded. To upload a new file, click on the Upload a File button.

Report Month	File Name	Uploaded Date	Uploaded Status	Comments
05/2022	2022056021.TRS.txt	5/20/2022 11:43:12 AM	Posted	Employer File Posted Successfully
04/2022	2022046021.TRS.txt	5/9/2022 4:28:52 PM	Posted	Employer File Posted Successfully
03/2022	2022036021.TRS.txt	4/5/2022 2:31:47 PM	Posted	Employer File Posted Successfully
02/2022	2022026021.TRS.txt	2/22/2022 1:38:47 PM	Posted	Employer File Posted Successfully
01/2022	2022016021.TRS.txt	2/1/2022 12:33:32 PM	Posted	Employer File Posted Successfully
12/2021	2021126021.TRS.txt	12/15/2021 12:53:14 PM	Posted	Employer File Posted Successfully

Whether contributions are submitted via turnaround reporting or through the upload process, please ensure the details are as follows:

- Confirm the service credit indicator is **no**
- Confirm the employer paid EECON indicator is **yes**


SUMMARIZATION REPORT

In addition to details submitted via turnaround or file upload, salary and contributions to be reported for retirees employed per HB 385 must be included on the monthly summarization report. Remember that employee (EECON) and employer (ERCON) contributions for retirees hired per HB 385 must be paid by the employer; no contributions should be withheld from the retiree's compensation. The steps for completing the summarization report are:

- Line 1 – enter total TRS salaries, including retirees employed per HB 385
- Line 2a – enter the total salary for retirees employed per HB 385, then click Recalculate and Save
- Line 6a – enter the total employee contributions for retirees employed per HB 385, then click Recalculate and Save

Maintain Summarization Report

[Return to List](#)

Report	TCA	Adjustments	Comments
To Complete the Summarization of Monthly Report, please click on each tab and complete the sections applicable to your system. Once you have completed the Report tab, click the Recalculate button.			
			
* Report Type:	TRS	Report Month: 06/2022	
* 1. Total TRS Salaries:	153,000.00	1a. Deduct Non-Contributing 65/40:	0.00
2. Net TRS Salaries (for ERCON):	153,000.00	2a. Deduct Non-Contribution FT RTW:	2,000.00
3. Net TRS Salaries (for EECON):	151,000.00	10a. ORP Salaries:	0.00
* 4a. Total Employer Cont. @ 19.81 %:	30,309.30	4b. Deduct DOE Paid Empl. Contribution:	0.00
5. Net Employer Contributions:	30,309.30	* 6. Total Employee Contributions 6 %:	9,060.00
10a. ORP Contributions 0 %:	0.00	6a. Total Employer Paid FT RTW Contribution 6 % of line 2a:	120.00
8. Total TCA Adjustments:	0.00	9. Total Prior Adjustments:	0.00
Net Adjustments:	0.00		
11a. SRBP Payments:	0.00	11b. Net Payment Due:	39,489.30
RECALCULATE SAVE			