**FAQs About TRS Reporting During COVID 19**

TRS Email dated 4-2-2020

Q: Have the report deadlines changed or will they be extended?

A: Report and TEXNET deadlines have not changed.

Q: Will Penalty Fees be waived?

A: The Teacher Retirement System (TRS) has been closely monitoring the spread of the Coronavirus (COVID-19). Given the unprecedented nature of the COVID-19 pandemic, TRS will waive any fees or penalty interest for reports beginning with the February reports that were due March 6, 2020. However, we ask that you are diligent with the following timelines for report completion.

* All reports through July complete by August 31, 2020; and
* August 2020 reports complete by the year-end deadline which has not yet been determined.

Please remain in contact with your coach on the progress of your reports. They are available to assist with any issues or questions you have.

Q: Should employees be reported as working during the closure? Is this the same for retirees?

A: If the employer is paying employees regardless of whether the employee is physically working or not, this is considered paid leave and must be reported as time worked. This applies to Regular Payroll and Employment After Retirement.

Q: Our RE is serving meals to students even though school has closed, and we have other employees coming in to help serve. How should this be reported?

A: Any time worked will be reported as usual.

Q: How does the RE report reimbursement amounts for COVID 19 feeding program? Is this considered part of the Child Nutrition calculation subject to Federal Fund Private Grant and Federal TRS Care contributions?

A: The Summer Food Service Program, Seamless Summer Option, and Seamless Summer Option-COVID 19 Program reimbursements will be from the same funding source as the National School Lunch Program and the School Breakfast Program. Therefore, the RE will combine the information on the same worksheet.

If the RE can determine exactly how much of a person’s salary is paid from the reimbursement, they use that number for salary paid from Federal Funds. But if they cannot determine actual salary paid from the reimbursement, they use the 35% per the Child Nutrition worksheet. This worksheet is to assist reporting employers with calculating their monthly Child Nutrition Contribution amount only. Please do not contact TRS with questions regarding reimbursement rates and do not return this worksheet to TRS. TRS does not have information on reimbursement rates, meals eligible for reimbursement, definition of free meals etc. Please contact the Texas Department of Agriculture for assistance with these questions.

Q: If we are not able to fax secure documents, can they be sent in a secure email?

A: We are temporarily authorizing you to submit required employer forms to the following email address:  [BenefitProcessingSupport@trs.texas.gov](mailto:BenefitProcessingSupport@trs.texas.gov). We highly encourage you to send them using secure email. We hope that this measure will assist you with providing the required forms while experiencing school closures.

Q: How can I get a TRS 7 for my retiring employees? What about a TRS 8 if someone passes away?

A: You can access the TRS 7 form here: [https://www.trs.texas.gov/TRS%20Documents/form\_7.pdf](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMDAsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMDA0MDIuMTk2NTU1NzEiLCJ1cmwiOiJodHRwczovL3d3dy50cnMudGV4YXMuZ292L1RSUyUyMERvY3VtZW50cy9mb3JtXzcucGRmP3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.pHXTswvcR-hkjeNFjsguaG3cd6DTvEQ6zve2WxIf_aw/br/76959568534-l) and the TRS 8 form here: [https://www.trs.texas.gov/TRS%20Documents/form\_8.pdf](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMDEsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMDA0MDIuMTk2NTU1NzEiLCJ1cmwiOiJodHRwczovL3d3dy50cnMudGV4YXMuZ292L1RSUyUyMERvY3VtZW50cy9mb3JtXzgucGRmP3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.Snt3mK-ilrL3WpAm4geBUX0Ce-8f2igyGHpG-bmWCKA/br/76959568534-l).

Q: We are thinking of paying our tenured subs for the equivalent pay of 10 days (whether they had jobs lined up in our system or not). This is only for the subs that have been with us for a set amount of days this school year so we do not lose our valuable subs. A couple of them would be retirees. Would this pay need to be tied to days worked for reporting? We are trying to figure out if we need to add the days to our sub reporting or we just cut them a separate check for retention. Any guidelines on how to handle this situation?

A: Many Reporting Employers (REs) are continuing to pay their employees during the extended closures. These funds are coming from various sources such as RE funds, federal program funds, etc. For TRS reporting purposes, paid leave is the same as if the employee was physically working, regardless of the funding source for this paid leave. REs must report the time for which the employee is being paid and TRS contributions must be withheld from this pay if the employee is in a TRS eligible position.

Q: We are paying our employees additional compensation due to Corona virus.  Is this pay TRS eligible?

A; Yes. We have also heard this referred to as ‘Premium Pay.’ Paying employees who physically work a higher rate in recognition of their extra effort is TRS eligible.

Q: How does the employer report the hours for people receiving additional compensation for working during this time if the employer is also paying the employee’s regular pay?

A: It will depend on how the employer is paying the time. IF the employer is paying for only the number of hours a person would regularly work but is paying the actual hours worked at a higher rate, only report the hours the person is being paid for. If the employer is paying the regular rate for the hours normally worked but is also paying additional compensation for hours worked, the hours will be added together, and the total hours being paid will be reported.

Example: Employer is paying an employee for 160 hours (normal schedule) at $10/hour. Employer is paying an extra $10/hour the person actually works. Employee physically works 40 hours in the month.

              Scenario 1:

              160 x $10 = $1600 +

              40 x $20 = $800

              Total $2400 for 200 hours paid

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              120 x $10 = $1200 +

              40 x $20 = $800

              Total $2000 for 160 hours paid