



TEACHER RETIREMENT SYSTEM OF TEXAS

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Unreported Service and/or Compensation Credit, Including Substitute Service

Unreported service is service that is eligible to be reported to TRS but that was not reported to TRS at the time the service was rendered. **Substitute service** for 90 or more actual workdays in a school year may also be eligible for purchase of service credit as unreported service. **Unreported compensation** is eligible compensation paid to a member that was not reported to TRS during the school year in which it was paid. (This may also include unreported Worker's Compensation payments.) **The cost for all of these – unreported service, substitute service, and unreported compensation – is billed under the TRS Laws and Rules governing the purchase of credit for unreported service.**

Verification of unreported service and/or compensation, including substitute service, must be received by the earlier of the deadlines prescribed by law or the date benefits become payable. The deadlines prescribed by law are:

- August 31, 2016, for service rendered or compensation paid prior to September 1, 2011
- August 31 of the fifth year following the year in which the service was rendered or compensation was paid, for service rendered or compensation paid on or after September 1, 2011

Verification of unreported service and/or compensation must be made on a [Verification of Unreported Service and Salary form \(TRS 22I\) \(pdf\)](#). Substitute service must be verified on a [Verification of Substitute Service and Salary form \(TRS 22S\) \(pdf\)](#). Unreported worker's compensation payments must be verified on a [Verification of Worker's Compensation Payments form \(TRS 22W\) \(pdf\)](#). Once eligible unreported service, including substitute service, or unreported compensation is verified to and approved by TRS, payment of the actuarial present value attributable to the additional service and/or compensation is required before the service or compensation can be credited. If payment in full is not received at TRS before benefits become payable (i.e., before your first monthly retirement annuity is issued or due), you will forfeit eligibility to purchase the service and/or compensation credit and it will not be used in the calculation of benefits.

Cost: To purchase unreported service and/or compensation, members must pay the actuarial present value of the benefit attributable to the additional service and/or compensation. (Note: For Unreported

Worker's Compensation payments that have been verified and paid in full no later than the end of the school year following the school year in which it is paid, the cost is member contributions. Otherwise it is billed at the actuarial present value).

Calculator: You will need to [log in to MyTRS](#) and then select to use this calculator.

This calculator is intended for your use in estimating costs to establish service credit for unreported and/or substitute service. It is not intended to estimate the cost for unreported compensation paid in years for which you already have service credit. The results obtained using the calculator are estimates only and are not binding on TRS. If you wish to receive a cost statement for unreported service, including substitute service, and/or compensation credit from TRS, you must submit the required verification, as described above, directly to TRS. TRS will, in turn, send you a cost statement for the applicable cost as provided by law.

*Earning
your
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day.*

1000 Red River St. - Austin, Texas

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