

GUIDELINES FOR DETERMINING RETIREMENT ENROLLMENT OR SOCIAL SECURITY COVERAGE - Appointments, Continuations, Changes in Percent Effort and/or Changes in Visa Status require that you review this chart for each action. (If employee is transferring in (i.e., currently employed by another LSU campus or state agency), see Kathy to determine if same rules apply.)

STUDENT EMPLOYEES AND GRADUATE ASSISTANTS									
Is a student employee enrolled on a campus of the LSU System?	YES - No retirement or SS		YES - No retirement or SS						
	NO - Does student employee have 10 or more years in a La. Retirement System?	NO - Is student employee on F-1 or J-1 visa?		YES - Is student employee considered a resident alien for tax purposes?***		YES - Covered by SS			
		NO - Is student employee on F-1 or J-1 visa?		YES - Is student employee considered a resident alien for tax purposes?***		NO - No retirement or SS			
		NO - Covered by SS							
NON-STUDENT EMPLOYEES									
Transients									
Is employee retired from a La. retirement system?	YES* - Did employee retiree on disability retirement?		YES - See Kathy regarding "Return to Service" options.						
	NO - Does employee have 10 or more years of creditable service in a La. Retirement system?		NO - See Kathy regarding "Return to Service" options.						
	NO - Does employee have 10 or more years of creditable service in a La. Retirement system?		YES - Enroll in that system		YES - Is employee considered a resident alien for tax purposes?***		YES - Covered by SS		
	NO - Does employee have 10 or more years of creditable service in a La. Retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		NO - No retirement or SS		
Classified									
Is employee retired from LASERS?*	YES* - Did employee retiree on disability retirement?		YES - See Kathy regarding "Return to Service" options.						
	NO - Is employee retired from another La. retirement system?*		YES - Is employee on Restricted or Job Appt or other appointment for 50% effort or less?		YES - No retirement or SS (if on regular appt and is 50% effort or less, offer LDCP)		YES - Choice of LASERS, TRSL (if never in La ORP and not TRSL retired), or SS		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee at least age 55 but less than age 60 with 40 quarters of SS credit?		YES - Does employee have 5 or more years creditable service in TRSL?		NO - Choice of LASERS or SS		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee age 60 or older?		YES - Does employee have 5 or more years creditable service in TRSL or LSERS?		YES - See "♥" below		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Does employee have 5 or more years creditable service in TRSL or LSERS?		YES - Does employee have 5 or more years creditable service in TRSL or LSERS?		NO - Offer LASERS, otherwise no ret or SS		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		YES - See "☺" below. (EXCEPTION: Dual Employment - See "♣" below.)		NO - Does employee have 5 or more years creditable service in TRSL or LSERS?		YES - See "★" below		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on Restricted or Job Appt or other appt for 50% effort or less?		YES - Is employee considered a resident alien for tax purposes?***		NO - Enroll in LASERS		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		YES - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		YES - Covered by SS (if on regular appointment and is 50% effort or less, offer LDCP)		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee at least age 55 but less than age 60 with 40 quarters of SS credit?		YES - Does employee have 5 or more creditable years in TRSL?		NO - No retirement or SS		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee age 60 or older?		YES - Is employee considered a resident alien for tax purposes?***		NO - Covered by SS (if on reg appt and 50% effort or less, choice of SS or LDCP)		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		YES - Choice of SS, LASERS or TRSL		
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		NO - Choice of SS or LASERS		
NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		YES - Enroll in SS			
NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		NO - No retirement or SS			
NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		YES - See "♣" below.			
NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		NO - Choice of LASERS or SS SS			
NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		YES - Enroll in SS			
NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		NO - No retirement or SS			
NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		YES - See "★" below			
NO - Does employee have 10 or more years of creditable service in a La. retirement system?		NO - Is employee on F-1 or J-1 visa?		YES - Is employee considered a resident alien for tax purposes?***		NO - Enroll in LASERS			

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Faculty, Other Academic, & Unclassified										
Is employee retired from TRSL?*	YES* - Did employee participate in TRSL DROP, TRSL OPTION 5 provision or disability retirement?***		YES - See Kathy regarding "Return to Service" options. <i>A TRSL Disability retiree will lose disability benefits if re-employed in a position covered by TRSL.</i>							
	NO - See Kathy regarding "Return to Service" options.									
	NOTE: Always check with Santa if this employee was previously covered by the U.S. Civil Service Retirement System and is being appointed by LCES.	NO - Is employee retired from another La. retirement system?*	YES - Is employee on appointment for 2 years or less or for 50% effort or less?	YES - No retirement or SS						
				NO - Does employee have 5 or more years creditable service in LASERS, but not retired from LASERS?	YES - Does employee have 5 or more years creditable service in LSERS, but not retired from LSERS?		YES - Has employee ever been a member of the La. ORP?		YES - Choice of ORP, LASERS or LSERS	
					NO - Does employee have 5 or more years creditable service in LSERS, but not retired from LSERS?		NO - Has employee ever been a member of the La. ORP?		NO - Choice of TRSL, ORP or LASERS	
				YES - Has employee ever been a member of the La. ORP?		YES - Choice of ORP or LASERS		NO - Choice of TRSL, ORP or LASERS		YES - Choice of TRSL, ORP or LASERS
	NO - Has employee ever been a member of the La. ORP?		YES - Enroll in ORP		NO - Choice of TRSL or ORP					
	NO - Does employee have 10 or more years of creditable service in a La. retirement system?	YES - See "⊙" below. (EXCEPTION: Dual Employment - see "♣" below.)								
		NO - Is employee on appointment for 2 years or less or for 50% effort or less?	YES - Is employee on F-1 or J-1 visa?	YES - Is employee considered a resident alien for tax purposes?***		YES - Choice of LDCP or SS				
				NO - No retirement or SS						
NO - Choice of ORP, LDCP or SS (If currently participating in TRSL, continue in TRSL.)										
NO - Is employee on F-1 or J-1 visa?	YES - Is employee considered a resident alien for tax purposes?***	YES - Choice of LDCP or SS								
		NO - No retirement or SS								
NO - Does employee have 5 or more years creditable service in LASERS or LSERS, but not retired from LASERS or LSERS?	YES - Has employee ever participated in La. ORP		YES - Choice of ORP or LASERS/LSERS							
	NO - Has employee ever participated in La. ORP		NO - Choice of TRSL, ORP or LASERS/LSERS							
YES - Enroll in ORP		NO - Choice of TRSL or ORP								

DEFINITIONS: **LASERS** = Louisiana State Employees' Retirement System; **LSERS** = Louisiana School Employees' Retirement System; **TRSL** = Teachers' Retirement System of Louisiana; **ORP** = Optional Retirement Plan; **LDCP** = Louisiana Deferred Compensation Plan; **SS** = Social Security.

*Re-employed retirees of TRSL are not eligible for enrollment in TRSL and re-employed retirees of LASERS are not eligible for enrollment in LASERS nor do they have to pay Social Security. (See exceptions noted in ** below). Earnings will be limited unless the employee chooses to suspend his/her retirement benefit. (Limitations are determined by the system from which retired.) Earnings will not be limited for a retiree of LASERS who is employed in a position covered by TRSL (must enroll in TRSL). Earnings will not be limited for a retiree of TRSL employed in a position covered by LASERS (must enroll in LASERS).

When a TRSL DROP retiree or TRSL Option 5 retiree is re-employed, the following applies: 1) if employment has been terminated for less than 24 months, retiree **must suspend retirement benefit and **must** again contribute to TRSL; 2) If employment has terminated for 24 months, retiree may choose to suspend benefit and earn any amount or continue benefit and earn up to 50% of benefit. Contributions must again be made to TRSL; 3) If retiree had 30 years of service, he/she needs to be out of service only 12 months with the option to suspend benefit and earn any amount or continue benefit and earn up to 50% of benefit. Contributions must again be made to TRSL. (*This does not apply to a LASERS DROP retiree.*)

Disability Retirees: 1) TRSL Disability Retiree - if employed in a position covered by TRSL, disability benefits will cease (has earnings limit if re-employed outside of the education system); 2) LASERS Disability Retiree - may be employed under an earnings limit.

- ***The following lists when an individual on an F or J visa is considered a "Resident Alien for tax purposes:"
- An employee on an F-1 or J-1 Student visa in the US for more than 5 calendar years (including part years) and at least 183 days in the sixth year.
 - An employee on a J-1 Non-student visa who is present in the US more than 2 calendar years (including part years) and at least 183 days in the third year.

- ♥ - YES - **Offer** LASERS, TRSL (if at least 5 years credit, never in the La. ORP and not a TRSL retiree), or LSERS (if at least 5 years credit), otherwise no retirement or SS.
- ★ - YES - **Choice** of LASERS, TRSL (if at least 5 years credit, never in the La. ORP and not a TRSL retiree), or LSERS (if at least 5 years credit)
- ⊙ - If temporary (2yrs or less) or part-time (50% effort or less), must continue in current system. If >2 yrs & >50% effort, has **choice** of current system or LASERS and if age 60 or old, also has choice of SS.
- ⊕ - If temporary (2yrs or less) or part-time (50% effort or less), must continue in current system. If >2 yrs & >50% effort, has **choice** of current system, TRSL (if never participated in La. ORP) or ORP.
- ♣ - YES - **Choice** of LASERS, SS, TRSL (if at least 5 years credit, never in the La. ORP and not a TRSL retiree), or LSERS (if at least 5 years credit)
- ♠ - **Dual Employment** - If an individual is employed by two agencies covered by different retirement systems, that employee is required to be a contributing member of both systems. However, if that employee will be in a temporary and/or part-time position requiring social security coverage, but that employee has 10 or more years of credit in the other agency's retirement system, the employee is required to participate in the other agency's system in lieu of social security.

Note: If appointed less than 51% and later increased to 51% or greater, 2 year eligibility rule begins with the change date, not with the date of original appointment.