



# LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

## PAYROLL MEMORANDUM

2017.09

### *Changing Lives, Creating Futures*

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**TO:** All Human Resources and Accounts Payable departments of Community and Technical Colleges, including Baton Rouge Community College, Bossier Parish Community College, Central Louisiana Technical Community College, Delgado Community College, L. E. Fletcher Technical Community College, Louisiana Delta Community College, Northshore Technical Community College, Northwest Louisiana Technical College, Nunez Community College, River Parishes Community College, South Central Louisiana Technical College, South Louisiana Community College, SOWELA Technical Community College and the LCTCS Office

**FROM:** Sharon Dunham  
LCTCS Payroll, Senior Payroll Manager

**DATE:** May 3, 2017

**RE:** Retirement Contributions Personal Service Contracts

Payroll submits the TRSL Annual Salary File for all colleges for individuals paid through payroll and accounts payable each fiscal year in the month of July. This includes all individuals paid through payroll and/or accounts payable, even if they are working as an independent contractor or through a third-party corporate contract with your college.

Accounts Payable and Human Resources should develop a procedure in verifying potential individuals before the contract is offered and the individual accepts a personal service contract.

Human Resources, should login to TRSL to verify the individual is not a participant in TRSL. If it is found, the individual is a participant the way the contributions are remitted to TRSL will depend on the plan the participant is enrolled.

- Individuals that are paid through accounts payable that are identified as a participant in a TRSL regular unsheltered or sheltered retirement plan, contributions must be withheld from the individual's payment. The individual and employer contributions is remitted and reported by your college.
- Individuals that are paid through accounts payable that are identified as a participant in a TRSL-ORP retirement plan, contributions must be withheld and reported through centralized payroll.
  - Checks should be made payable to LCTCS for the individual and the employer TRSL-ORP contribution, mailed to the attention Centralize Payroll.
  - Centralize Payroll will require a copy of the contract, and copy of the payment made to the individual who is a participant in TRSL-ORP.
- Lastly, individuals that have been identified as a TRSL "retiree" less than one year, by accepting a personal service contract may suspend the individual retirement payments. Before offering a personal service contract to a retiree, contact TRSL