

Topic Legend

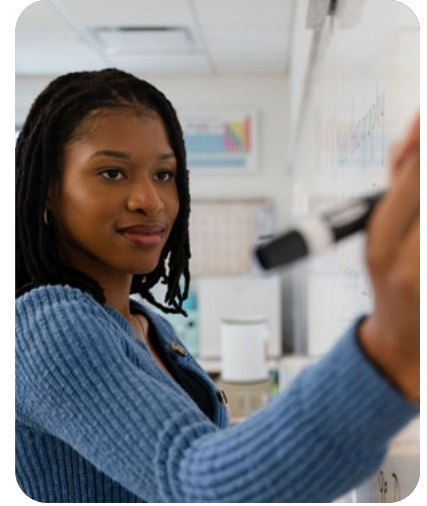
-  Reporting and Training for REs
-  Health Benefits
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Helping You Help Members

Be on the lookout for a quarterly series of short virtual presentations from TRS Ombuds Lori LaBrie to arm you with knowledge of all the TRS resources available to you and your employees. Note: these are not an overview of benefits or reporting training, but you'll leave more informed about a wealth of resources. These short, 30-minute sessions will run through 2026.

2026 Sessions: Jan. 22 | March 24 | June 23

[Find details on the TRS website.](#)



2025 GASB 24 Final Statement Now Posted

The Government Accounting Standards Board (GASB) Statement 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance is now posted on the TRS website for Reporting Employers.

[2025 GASB 24 Statement](#)

The Teacher Retirement System of Texas is furnishing this information to assist reporting employers in complying with the GASB requirements. Certain information required by GASB 24 will have to be derived from the reporting employer's payroll records. Please forward this document to your reporting employer's financial or accounting manager and your auditor.



Think Before You Click This Season

As the holidays approach, schedules get hectic and distractions rise—making it prime time for cybercriminals. They exploit the rush, knowing people are less cautious and more likely to fall for scams. Being aware of this and sharing cybersecurity reminders can go a long way in keeping everyone safe.

A growing trend this year is AI-generated emails. These look convincing, with natural language and seasonal references like event reminders or end-of-year tasks. Many people open them without hesitation, which is exactly what scammers want.

Holiday scams often include fake gift-card requests framed as urgent celebrations, links about time-off balances or schedules that steal logins, and package-delivery updates that mimic real companies but hide malware.

Staying safe is simple: slow down before responding, treat urgency as a red flag, avoid clicking unexpected links, and never buy gift cards from email requests. If something feels off, confirm through trusted channels and report suspicious messages.

With a little caution, you can enjoy the season's celebrations and keep your information—and peace of mind—secure.

Evaluating TRS Eligibility



Employees must be assessed for TRS eligibility at the time of hire and reevaluated whenever their work agreement changes. Key scenarios include:

- **Change in employment status**

If an employee takes on additional duties or positions that increase their total hours to one-half time or more, update their TRS status accordingly. Example: A bus driver working 10 hours/week adds a 10-hours/week maintenance role. With a combined 20 hours/week, they become TRS eligible as of the start of the second role.

- **Increase in hours for ineligible employees**

Employees initially ineligible who begin working one-half time or more should be reevaluated if the increase is expected to continue. Example: An employee hired for 12 hours/week begins working 25 hours/week due to staffing needs. If this workload is expected to continue for 4½ months or more, update their status to be eligible. If the increase is temporary, report the end date to your RE Coach.

- **Decrease in hours for eligible employees**

TRS-eligible employees working less than one-half time should be reassessed. Example: An employee hired for 24 hours/week drops to 14 hours/week. If the reduced hours are a permanent change and they haven't earned a year of service, they may need to be changed to ineligible. If a return to one-half time or more is expected, share the date with your RE Coach.



Navigating Life Events With Ease



We all experience life and job changes that can be both exciting and challenging. These events often require updates to your account information and other essential actions. Keeping your information current ensures you receive timely support and services tailored to your needs. Visit our dedicated webpage for "[Life and Job Changes](#)" - it's a comprehensive guide to assist in navigating these events.

TRS members will find the "Nearing Retirement" section of our Life and Job Changes webpage holds valuable answers to common questions like:

- How do I determine what retirement benefits I'm eligible for?
- How do I know if I'm ready to retire?
- Am I eligible for a TRS-Care health plan? How do I enroll?

Explore the [Life and Job Changes](#) webpage today! Whether starting a new job, transitioning or planning for retirement, these events have a significant impact. We're here to help you make the most of your benefits – in all ways possible – with each step forward.



Concurrent Employment: Key Reporting Guidance



Common Issue

Employers often encounter errors in monthly payroll reports when employees hold **multiple positions** with different TRS-covered employers. When submitting an **ED40**, an error may appear related to concurrent employment.

Important Clarification

- **Being reported by another employer does not automatically make an employee TRS eligible.**
- For concurrent eligibility to apply, the employee must first establish TRS membership eligibility through a single employer. Once established, employment at any other TRS-covered employer may also become TRS-eligible.



Employer Responsibilities

At the time of hire—and before submitting an ED40—employers must:

1. **Check if the employee is already reported** by another TRS-covered employer.
2. **Verify TRS eligibility** for that position.

This verification is done through the **View Employee Information (VEI)** screen in the TRS portal, which shows:

- Reporting history
- Eligibility status
- Concurrent employment details

Example: VEI Screen

- Employee works for **two employers**.
- TRS eligibility established at **Employer A** from **Sept. 1, 2025 – Aug. 31, 2026**.
- **Employer B** searches VEI and sees:
 - In a TRS-Eligible Position = **Yes**
 - TRS-Eligible Date Range = 09/01/2025-08/31/2026
 - Concurrent Employment = No

If the eligibility dates overlap with Employer B's work agreement **and** the In a TRS-Eligible Position field is "Yes," then Employer B should confirm with their employee whether they are working for another TRS-covered employer. If yes, Employer B must report the employee as TRS eligible—regardless of hours worked or contract length. If no, Employer B should reach out to their TRS coach for assistance.

Employee Information

The information provided is based on the most recent data available, but may be affected by outstanding data. This data is subject to audit, adjustments and correction.

As Of Date	12/03/2025	New Member Contributions Due	No
SSN or TRS-Assigned Temp ID		New Member Days completed as of 1st of Current Month	Over 90 days
First Name		In a TRS-Eligible Position	Yes
Middle Name		TRS-Eligible Date Range	09/01/2025 - 08/31/2026
Last Name		Subject to Salary Cap	Yes
Suffix		Concurrent Employment	No
TRS Member	Yes		

[View ED Contract](#)
[View RP Payroll](#)

Why This Matters

Confirming eligibility before submitting an ED40 ensures:

- Accurate reporting to TRS
- Avoidance of payroll errors and corrections
- Compliance with TRS rules

Additional Resources

For detailed instructions and examples of concurrent employment reporting, see **page 8 of the [View Employee Information User Guide](#)**.



Videos: *Maintain RE Contacts*



Many people find that a video explanation is the best way to learn! Take advantage of more than a dozen informative videos in the [TRS Employers Video Library](#) to understand TRS processes and reports for reporting employers.



Click [Here](#) to Rate This Issue of the *Update*

Pension Education Resources



Members can learn all about TRS pension benefits by watching our [Pension Education Resources](#).



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Texas educators!*