# **Employing a TRSL Retiree**



This chart reflects changes to return-to-work laws effective July 1, 2012.

### The employer makes the decision to hire a retiree in a TRSL-covered position: Did the retiree return to work before July 1, 2010? Employers can verify employment history on the TRSL Membership System. YES NO Did the individual retire between May 1, 2009, and The retiree is a retired teacher. June 30, 2010, AND is he/she returning to work in Enroll retiree in TRSL \* a position that requires a valid Louisiana teaching Withhold and remit unsheltered certificate or valid Louisiana ancillary certificate? contributions. • Report annual earnings.\* YES NO The retiree is a retired teacher. Is the retiree returning to work in one of the following capacities? • Enroll retiree in TRSL.\* • an adjunct professor, or · Withhold and remit unsheltered contributions. • a substitute preK-12 classroom teacher, or Report annual earnings.\* • instructing adults through an adult education or literacy program administered through a • NOTE: Employer must certify public institution of elementary and secondposition within 45 days of enrollary education, or ment. (Use Form 15POSC.) any position, but holding an advanced degree in speech therapy, speech pathology or audiology NO The retiree is a retired teacher. Is the position in a subject area Enroll retiree in TRSL.\* where there is a • Earnings limit of 25% of annual retirement benefit applies. Earnings limit does not apply to critical shortage? retiree holding an advanced degree in speech therapy, speech pathology, or audiology. • Withhold and remit unsheltered contributions. Report annual earnings.\* NOTE: Employer must certify position within 45 days of enrollment. (Use Form 15POSC.) Position certification does not apply to adjuncts and substitutes. YES NO **Full-time positions:** The retiree is a retired

#### Additional Information

#### Retired teacher:

- Eligible for TRSL benefits after 12-month waiting period that starts on date of retirement.
- Employee and employer contributions required on compensation received as a re-employed retired teacher.†

# Retired member:

- » TRSL benefits suspended for duration of re-employment in a TRSL-covered
- Employee and employer contributions not required during period of re-employment.

†Includes compensation earned through contract or corporate contract.

Classroom teacher: Employee holds a position that requires a Louisiana teaching certificate, and performs professional activities of instructing pupils in courses in classroom situations for which daily attendance figures are kept.

- Position must be advertised on two separate occasions in the official journal of the employer's governing authority.
- Retiree must be certified in the critical shortage subject area.
- Certified applicants who are not retirees must be hired before a certified retired teacher, unless there are fewer than three certified applicants.

#### Full-time and part-time positions:

- Enroll retiree in TRSL.\*
- Withhold and remit unsheltered contributions.
- Report annual earnings.\*
- NOTE: Employer must certify critical shortage subject area to TRSL and BESE within 45 days of enrollment. (Use Form 15CS for TRSL certification.)

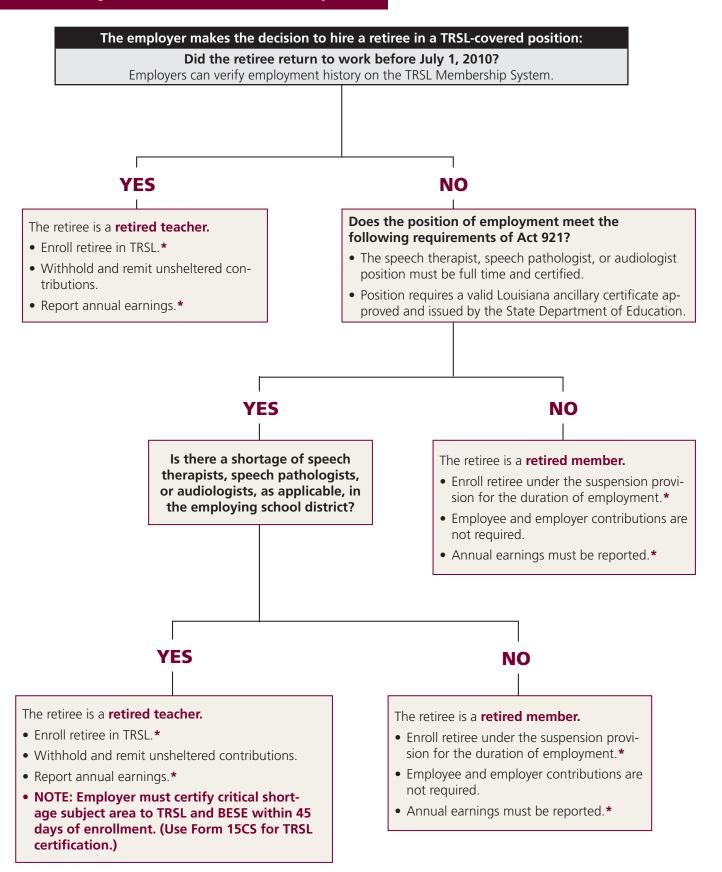
# member.

- Enroll retiree under the suspension provision for the duration of employment.\*
- Employee and employer contributions are not required.
- Annual earnings must be reported.\*

<sup>\*</sup>For return-to-work enrollment guidelines, refer to Index 15.0 of the Employer Procedures Manual. For reporting guidelines, refer to Index 18.2 (pages 8-10) of the Employer Procedures Manual.



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