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.

<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>The retiree is a <strong>retired teacher</strong>.</td>
<td></td>
</tr>
<tr>
<td>• Enroll retiree in TRSL.*</td>
<td></td>
</tr>
<tr>
<td>• Withhold and remit unsheltered contributions.</td>
<td></td>
</tr>
<tr>
<td>• Report annual earnings.*</td>
<td></td>
</tr>
</tbody>
</table>

Did the individual retire between May 1, 2009, and June 30, 2010, AND is he/she returning to work in a position that requires a valid Louisiana teaching certificate or valid Louisiana ancillary certificate?

<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>The retiree is a <strong>retired teacher</strong>.</td>
<td></td>
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<td>• Enroll retiree in TRSL.*</td>
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<td>• Withhold and remit unsheltered contributions.</td>
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</tr>
<tr>
<td>• Report annual earnings.*</td>
<td></td>
</tr>
<tr>
<td>• NOTE: Employer must certify position within 45 days of enrollment. (Use Form 15POSC.)</td>
<td></td>
</tr>
</tbody>
</table>

Is the retiree returning to work in one of the following capacities?

<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the position in a subject area where there is a critical shortage?</td>
<td></td>
</tr>
<tr>
<td>The retiree is a <strong>retired member</strong>.</td>
<td></td>
</tr>
<tr>
<td>• Enroll retiree under the suspension provision for the duration of employment.</td>
<td></td>
</tr>
<tr>
<td>• Employee and employer contributions are not required.</td>
<td></td>
</tr>
<tr>
<td>• Annual earnings must be reported.*</td>
<td></td>
</tr>
</tbody>
</table>

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 position.*
- 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.

**Full-time positions:**
- 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.)

*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.
Employing Retirees as Speech Therapists, Speech Pathologists, or Audiologists

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?
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<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
</table>
| The retiree is a retired teacher.  
  • Enroll retiree in TRSL.*  
  • Withhold and remit unsheltered contributions.  
  • Report annual earnings.* | The retiree is a retired member.  
  • Enroll retiree under the suspension provision for the duration of employment.*  
  • Employee and employer contributions are not required.  
  • Annual earnings must be reported.* |

Does the position of employment meet the following requirements of Act 921?
• The speech therapist, speech pathologist, or audiologist position must be full time and certified.  
• Position requires a valid Louisiana ancillary certificate approved and issued by the State Department of Education.

<table>
<thead>
<tr>
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<th>NO</th>
</tr>
</thead>
</table>
| The retiree is a retired teacher.  
  • 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.) | The retiree is a retired member.  
  • Enroll retiree under the suspension provision for the duration of employment.*  
  • Employee and employer contributions are not required.  
  • Annual earnings must be reported.* |

Is there a shortage of speech therapists, speech pathologists, or audiologists, as applicable, in the employing school district?

<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
</table>
| The retiree is a retired teacher.  
  • 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.) | The retiree is a retired member.  
  • Enroll retiree under the suspension provision for the duration of employment.*  
  • Employee and employer contributions are not required.  
  • Annual earnings must be reported.* |

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 position.*
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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.

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