



STATE OF CONNECTICUT
TEACHERS' RETIREMENT BOARD (TRB)
765 ASYLUM AVENUE HARTFORD, CT 06105-2822
Toll free 1-800-504-1102 x 8402 (860) 241-8402 Fax (860) 241-9295
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POST RETIREMENT REEMPLOYMENT CLARIFICATIONS

September 4, 2009

To: Superintendents and Business Managers

From: Darlene Perez, Connecticut Teachers' Retirement Board Administrator

Please take extra precautions that you do not get yourself into a situation where you are obligated to pay a retired teacher more than 45% of the maximum level salary for any assignment that falls under the 45% post retirement reemployment rules. Notwithstanding the subject shortage area rule, if a teacher's earnings exceed 45% of the maximum level salary for the assignment, the teacher would be required to remit all earnings in excess of the allowable earnings to the Teachers' Retirement Board and pay federal and possibly state taxes on those earnings as well as social security contributions.

Consider the following in determining which form to use to report post retirement reemployment of a retired "teacher" to the Teachers' Retirement Board:

- 1) Earnings,
- 2) Assignment,
- 3) Duration

Use the 45% rule reporting form for any retiree collecting a check from this system who is working in an *assignment where the earnings will not exceed 45% of the maximum level salary for the assignment, including subject shortage area assignments.

Under the subject shortage area provision you need to use the subject shortage area provision form when the earnings will exceed the 45% rule per school year. If the retiree is retired from another school district you should ask them if it is their 1st or 2nd year in a subject shortage area assignment where the earnings exceed the 45% rule or contact Leanne Appleton who can look that up for you. The subject shortage area rule maximum is two years per lifetime of the retiree not 2 years per school district.

PRIOR TO making an offer to a retired member for a 2nd year of reemployment in a subject shortage area assignment you must:

- 1) Advertise and recruit a non retired teacher for the position

- 2) Certify to the Teachers' Retirement Board there is no qualified non retired teacher available for the position
- 3) Seek and obtain prior approval from the Teachers' Retirement Board prior to offering the retired member the position on pages one and two of the subject shortage area assignment form.

*Certified positions for grades K – 12 are subject to the post retirement reporting requirements. Business Managers assignments and non certified elementary through high school assignments are also not reportable if filled with a retiree from this system. College level teaching is covered by the 45% rule.

If you have any questions on the post retirement reporting requirements, please contact Leanne Appleton, Assistant Administrator, at Leanne.appleton@ct.gov or 860-241-8401. We strongly recommend that you fax the appropriate reporting form to Leanne's fax number: 860-622-2846 or scan the form and send it as an attachment to an e-mail to Leanne.

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