



EMPLOYER BULLETIN

REPORTING POST-RETIREMENT HOURS FOR WORKING ANNUITANTS

March 2025

We are providing this bulletin for further guidance about post-retirement reporting due to several employers not reporting post-retirement hours paid or reporting post-retirement hours paid incorrectly.

TRS annuitants working in TRS-covered positions must be reported on pay-period reports. The employment begin date is reported as the first date the annuitant worked in post-retirement employment. Do not report the date the annuitant worked in your district prior to retirement. **To ensure that members do not exceed the post-retirement employment limit of 600 hours, it is imperative that hours are reported accurately and timely on the pay-period reports.**

All time that a teacher or administrator is required to be present for duties requiring teacher licensure is subject to the limitation. This includes paid sick, personal and vacation days. The following Payment Reasons in Gemini have post-retirement hours associated with them and **should be used to report licensed work**: BS – base salary, SS – summer school earnings and LE – licensed extra duty outside contract calendar.

Payment for earnings that do not require teacher licensure (e.g., coaching, lunchroom supervision, chaperoning) or that are not based on worked performed (e.g., lump-sum payments, bonuses, flexible benefit plans, board contributions to a tax-sheltered annuity) are not subject to the post-retirement employment limit and should not be reported. The following Payment Reasons in Gemini do not have post-retirement hours associated with them and **should not be reported**: ED – extra duty/stipends, LS – lump-sum payments, FB – flexible benefit plan, TX – tax-sheltered annuity and NC – non-contributory.

Annuitants' time worked must be reported in hours. Full days are converted to hours (nearest quarter hour) and a full day never counts for more than five hours. On days that the annuitant works less than five hours per day, all time the annuitant is required to be present should be counted. Use the [Post-Retirement Hours Worked form](#) to assist with reporting the correct number of hours.

Example 1

An annuitant teaches two 45-minute classes but is required to be in class 10 minutes between classes and 10 minutes before and after class. On this day, a total of two hours is counted against the post-retirement limits.

Example 2

Monday, an annuitant works a full 7-hour day (5 hours counted).	5.00	
Tuesday, he works 2.25 hours.	2.25	
Wednesday, he works 3.5 hours.	3.50	
Thursday, he works a full 7-hour day (5 hours counted).	+ 5.00	
15.75 hours would be reported for the annuitant.	<u>15.75</u>	(more)



Refer to the [Post-retirement Chapter of the Employer Guide](#) for additional information on post-retirement employment.

Please review your most recent Employer Packet to ensure you are correctly reporting post-retirement hours for TRS annuitants working in post-retirement employment. In the packet, refer to the Retiree Return to Work Threshold Monitoring Report for data related to retired members and their total post-retirement hours reported in the current fiscal year. Employers should use this information to monitor retired members working within their district. The report will display retired members by name, total accumulated post-retirement hours reported from your district, total accumulated post-retirement hours reported by all employers and the last report received date. For more details, see [Employer Portal Procedures - Employer Packet](#) for direction in accessing your report.

Correcting Errors

If you have reported post-retirement hours incorrectly, refer to [Employer Portal Procedures – Adjustment and Retro Record Reporting Procedures](#) to correct the reported hours.

Questions?

If you have any questions, email employers@trsil.org or call the TRS Employer Services Department at 888-678-3675, option 1.

