

EMPLOYMENT AFTER RETIREMENT
RETIRED AFTER JANUARY 1, 2011

***** Please note that the school year for all retirees is September 1st to August 31*****

If you retired after January 1, 2011 there are certain limitations on the amount of time you can work and the capacity in which you are employed.

Please note if you are employed over half time then you will be required to pay TRS surcharges each month out of your paycheck. Birdville Independent School District does NOT pay the surcharges.

1. If you work **only** as a substitute*, you can work up to full time without paying the TRS surcharge and there is no detrimental impact on your retirement.

***Substitute** means that there is an actual employee absent. If there is no employee absent you are working either half time or full time depending on how much you are working.

2. You may work **one-half time or less** without any surcharges or detrimental impact on your retirement. The “half time or less” is calculated each calendar month, therefore the number of days/hours that you can work without the TRS surcharge will fluctuate month to month.

Example:

March has 20 days.

That is a total of 160 hours for March. ($20 * 8 = 160$ hours)

To work “one-half time or less), you can work 80 hours. ($160 * 50\% = 80$)

If you work 81 hours, then you have exceeded your limit and will be charged the TRS surcharge on **all** 81 hours.

3. In order to work more than half time without forfeiting your retirement, you must have taken a **12 consecutive month break in service**. Even after a 12 month break in service, you **will** be subject to the TRS surcharge if you work more than half time.

4. If you work more than half time in one calendar month you will be charged the TRS surcharge. If you work both substitute and other jobs, your substitute jobs **will** count toward your total hours worked.

Example:

April has 21 work days.

That is a total of 10 days for April. ($21 / 2 = 10.5$ days—TRS rounds up)

You can work 10 days. ($21 * 50\% = 10.5$)

Any day worked as a sub counts 1 day. (even half day assignments)

If you work 10 days in a “non substitute” job and sub 1 day, you will have worked 11 days.

You will have exceeded your limit and will be charged the TRS surcharge on **all** 11 days.

****If you did not take a full 12 consecutive month break in service, you will be charged the TRS surcharge **and** forfeit that month’s retirement check.****

5. Combined employment- If a retiree works as a Substitute and works in another TRS-Covered employment, Half Time or Less or More than Half time in a Calendar month, the retiree is considered working in a combined for that calendar month. In this case the retiree would be limited to working half the number of available days in a calendar month to avoid triggering surcharges. If the retiree has not met the twelve month break in service they would also be limited to working half the number of days in the calendar month to avoid forfeiting their monthly annuity.

6. Employment with multiple TRS covered employers- If a retiree is employed by more than one TRS covered employer, TRS will look at all employment performed in a calendar month to determine surcharges. So if a retiree worked less than half time at Birdville ISD, but had employment at another TRS covered reporting entity that combined to trigger surcharges, surcharges would be due on both employments.

We must report the hours you worked and the job you performed each month to TRS. You will need to fill out a **Retiree Work Report** on the 1st of each month for the days/hours worked in the previous calendar month. (example: April 1st send days and hours worked from March 1st through March 31st)

FORM MUST BE AT THE Payroll Office NO LATER than the End of the 1st day of each month.

Email: payroll2@birdvilleschools.net,

Fax: 817-547-5548 or

US Mail: 3124 Carson Street, Haltom City, TX 76117.

The **Retiree Work Report** can be located on the Payroll Website:

<http://schools.birdvilleschools.net/589520101315376737/site/default.asp>

(Go to the district website, click on Departments, click on Payroll).

If you have any questions contact Teacher Retirement at 1-800-223-8778 or Payroll Dept. 817-547-5635.