

INDEX 15: Retirees Returning to Work

August 2026

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Intro

[La. R.S. 11:710.3](#), effective July 1, 2026, created a single retiree return-to-work (RTW) law that gives TRSL retirees more options to return to work without any impact to their TRSL retirement benefit. The information in this section is provided to help you understand the options available to retirees as well as provide guidance regarding the enrollment of retirees and certain reporting requirements.

The employment of a TRSL retiree into a RTW-covered position is the decision of each employing agency. While La R.S. 11:710.3 does not specify whether you can or cannot hire a retiree, it does govern the reemployment of TRSL retirees with respect to the impact on the retiree's benefit should you decide to proceed with their hiring. Additionally, the RTW law determines whether employee and employer contributions are required and what happens to those contributions upon termination of employment.

Overview

The RTW law applies to any TRSL retiree who is reemployed with an agency that reports to TRSL in a position that would typically report to TRSL. This includes direct employment in full-time, part-time, and temporary positions as well as employment by contract or corporate/third-party contract. It does not include positions that would normally report to LASERS, LSERS, or any other Louisiana public retirement system.

Note: Disability retirees who return to work in the field of education, whether public or private, will have their retirement benefits terminated. See [brochure](#) for more info.

There are several opportunities for a retiree to return to work with **no impact to their benefit** (after fulfilling a mandatory 12-month waiting period):

- If retired on or before June 30, 2010
- If age 65 or older
- If employed in a critical shortage position

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If the criteria listed above are not met, the retiree's earnings during reemployment will be subject to an **earnings limit**, which could result in a future reduction or suspension of benefits. Additionally, any retiree directly employed in a full-time position can elect to **voluntarily suspend their TRSL benefit** in order to regain active status in TRSL and earn a supplemental benefit. More information on these options is detailed starting on page 7.

Employer requirements overview

An online enrollment is required anytime the RTW law is applicable, even if the retiree's benefit is not impacted (applicable certification statements are included in the online enrollment process). No forms are required except in scenarios where the retiree elects to regain active TRSL status (RTW supplemental option). In that scenario, a [Regain Active TRSL Membership & Earn Supplemental Benefit Form \(15ELEC\)](#) is needed.

Additionally, unsheltered employee and employer contributions are always required. In most circumstances, the employee contributions will be refundable upon termination; however, if the retiree elects the RTW supplemental option, the contributions will remain with TRSL as service credit will be accrued.

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RTW-covered positions (applies to full-time, part-time, and temporary employment)

Direct employment

- **School Boards, Charter Schools, PreK-12 Employers:** All except custodians, maintenance workers, bus drivers, bus aides, bus monitors, or bus attendants
- **Postsecondary Institutions (Including Lab Schools):** Any president, vice president, dean, school counselor, or unclassified employee
- **Department of Corrections:** All teaching personnel

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Contract or Corporate/Third-party Contract Employment

- **K-12 Public School Reemployment:** When the retiree provides services that could be performed by an employee of a public school district and the services fall under the following areas (follows LDOE PEP code categories):
 - Instructional programs, including regular and special education instruction across all age and grade levels, and vocational and other instructional programs
 - Pupil support services, including child welfare and attendance services, guidance services, health services, and pupil assessment and appraisal services
 - Instructional staff services, including curriculum development services, parish-wide directors, supervisors and coordinators of instructional programs, media-based instructional staff, educational media or instructional staff, and clerical and support staff that support instructional staff services positions (**excludes staff training services**)
 - School administration, including principals, assistant principals and related administrator positions at school sites, and clerical and support staff that support school administration positions
 - Food services operations, including school food service supervisors and assistant supervisors, cafeteria managers and assistant managers, lunchroom workers, aides, food services personnel, and clerical and support staff that support food services positions
- **Public Postsecondary Education Reemployment:** When the retiree is reemployed as a professor, adjunct professor, instructor, or researcher

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Key terms & definitions

Classroom teacher

Any employee:

- Whose position of employment requires a valid Louisiana teaching certificate and who is assigned the professional activities of instructing pupils in courses in classroom situations for which daily pupil attendance figures are kept; or
- Who is assigned to proctor admission, evaluation, or assessment testing.

Adjunct professor

Any part-time faculty, including instructor, assistant professor, associate professor, or professor, assigned the professional activities of instructing pupils or conducting research at a public institution of post-secondary education.

12-month waiting period

Retirees returning to work in positions covered by the RTW law are subject to a 12-month waiting period, which begins on the date of the member's retirement. If the retiree is reemployed within the first 12 months of retirement, TRSL must suspend the retiree's TRSL retirement benefits until the completion of the waiting period or the end of reemployment, whichever occurs first.

The 12-month waiting period will not impact retirees who elect RTW Supplemental because a suspension of benefits is required under both circumstances. The retiree will be eligible to earn service credit under RTW Supplemental during the 12-month waiting period.

Break in Service

To be covered by the RTW law, the member must be officially retired, which requires a break in service of at least one weekday (Monday through Friday). All TRSL-eligible employment must be terminated, including part-time or "secondary" employment.

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Reemployment by contract or corporate contract

In general, individuals hired through contract are independent contractors who provide services for an employer that participates in TRSL.

Compensation paid is typically reported to the IRS on a 1099 Form, not on a W-2 Form which employers use to report employee wages. Employment by corporate contract is when an individual performs services for a company pursuant to its contract with an employer that participates in TRSL.

Retirees reemployed through contract or corporate contract are subject to the RTW law if they return to work in any of the areas listed. These retirees cannot choose to regain membership, but the other provisions of the RTW law will apply to them.

Overview of RTW Provisions/Enrollment

Grandfathered Retiree (retired on or before June 30, 2010)

- No impact to benefits
- Available for all full-time and part-time employment positions
- Employee and employer will remit contributions

Age 65 or Older Retiree

- No impact to benefits
- Available for all full-time and part-time employment positions
- Employee and employer will remit contributions

Critical Shortage Positions

- No impact to benefits
- Available for certain full-time and part-time employment positions
- Employee and employer will remit contributions

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50% Earnings Limit - Benefit Impact Depends on Earnings

- Available for all full-time and part-time employment positions
- Employee and employer will remit contributions
- Retiree earnings are limited to 50% (per fiscal year) of their final average compensation (FAC) from their original retirement
- If earnings limit is exceeded, the retirement benefit will be reduced the following fiscal year to recover the overage

Regain Active TRSL Membership and Earn Supplemental Benefit - Benefit Suspended

- Retiree benefit is suspended for the duration of employment. Retiree regains active membership in TRSL and service credit is earned during reemployment
- Available for full-time, direct employment positions
- Employee and employer will remit unsheltered contributions
- This provision is not available to retirees who retired on or before June 30, 2010

Available RTW options

Grandfathered

Individuals who retired on or before June 30, 2010, are considered grandfathered retirees and can return to work in any position without any impact to their retirement benefits. These retirees have already fulfilled the 12-month waiting period.

For individuals who meet this criteria, this RTW provision supersedes all other RTW options when returning to work. Employee and employer unsheltered contributions are required for reemployment under this RTW provision. After the end of RTW employment, the retiree can apply for a refund of the employee contributions made to TRSL during reemployment. Employer contributions remain with TRSL.

Age 65 or Older

Retirees who are age 65 or older can return to work in any position without any impact to their retirement benefits, after fulfilling a 12-month waiting period.

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Employee and employer unsheltered contributions are required for reemployment under this RTW provision. This RTW provision is effective on the 1st day of the month in which the retiree turns age 65. After the end of RTW employment, the retiree can apply for a refund of the employee contributions made to TRSL during reemployment. Employer contributions remain with TRSL.

Note: If retiree is currently employed in the Earnings Limit provision, the system will automatically switch to the Age 65 or Older provision. The change is not required by the employer.

Critical Shortage

Employers may declare a critical shortage when it has been determined there is a critical shortage of certified PreK-12 and adult literacy "classroom teachers" in a certain subject area.

A critical shortage may also exist when there is a shortage of certified speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, orientation/mobility specialists, educators of the visually impaired, or educators of the deaf or hard of hearing.

All critical shortage positions can be full-time, part-time, or temporary.

Employer and employee unsheltered contributions are required during reemployment. After the end of RTW employment, the retiree can apply for a refund of the employee contributions made to TRSL during reemployment. Employer contributions remain with TRSL.

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Steps to declare a critical shortage

Employers may certify the existence of a critical shortage after complying with all of the following requirements:

1. Advertise at least once per month on the website of the employer's governing authority and, if applicable, on the employer's own website that the employer is soliciting applications for future employment of certified teachers.

2. Declare a critical shortage only when there are fewer than three qualified, nonretired applicants. "Qualified, nonretired applicant" means any individual who is not retired and is certified in the position/subject area being filled. Applicants who are not certified or certified outside the subject area being filled, as well as retirees, should not be included when evaluating the candidate pool.

*Note: For PreK-12 "classroom teacher" positions and adult education/literacy instructors, the retiree can be certified in **any** subject area. For all other eligible critical shortage positions, the retiree must hold a valid Louisiana ancillary certificate approved and issued by the Louisiana Department of Education.*

- All critical shortages must be declared and certified to TRSL on an annual basis.
- TRSL will terminate all RTW critical shortage employment on June 30 of each fiscal year. The online enrollment serves as the certification (no paper form is required).
- TRSL will provide data to BESE on an annual basis.

RTW Earnings Limit (50% FAC)

RTW Earnings Limit is available to all part-time and full-time employment positions. It can be selected regardless of the position the retiree is filling, as long as the position is covered by the RTW law.

Under this option, retirees will be subject to an earnings limit equal to 50% of their original final average compensation (FAC), per fiscal year (July 1 – June 30).

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Retirees who exceed the 50% earnings limit will have their benefit reduced and, if necessary, suspended to recover the amount in excess of the 50% limit at the beginning of the following fiscal year. If a retiree returns to active service in more than one position that is subject to the 50% earnings limit in any fiscal year, the limit applies to the total earnings for all such positions in the fiscal year (July 1 – June 30).

Unsheltered employee and employer contributions are required, with the employee contributions becoming refundable upon termination of reemployment. Retirees do not earn additional service credit under RTW Earnings Limit. See [Index 7.0](#) – Retiree Refunds section – for employer procedures for retiree refunds.

Note: The RTW law mandates that, when employers fail to report earnings to TRSL and such earnings result in the overpayment of retirement benefits, the employer will be liable for repayment of the retirement benefits to TRSL.

Calculating the earnings limit

EXAMPLE 1: Final Average Comp: \$5,291.72 (monthly) x 12 months x 50% = \$31,750 earnings limit per fiscal year

TRSL Regular Plan Information

Date of Service Accrual: 03/31/1997		Final Average Comp: \$5,291.72	
Switch-Over Date:			
Social Security Eligibility Date:			
RTW Earnings Limit: \$31,750.00		Original Retirement Plan	
Service Credit for Benefit Computation		Member Contributions	
Regular Service	26.20	RTS Refundable	108.00
Total as of 06/18/2024	26.20	Total Contributions	108.00

Note: If the retiree participated in DROP, the earnings limit is based on the higher average compensation.

Regain Active Employment and Earn a Supplemental Benefit (RTW Supplemental)

RTW Supplemental is available to all full-time, direct employment positions that are TRSL-eligible positions.

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Retirees who select this option will have their benefits suspended for the duration of reemployment. The retiree will return to active member status and remit unsheltered contributions to TRSL during reemployment. These retirees will accrue service credit for a supplemental benefit upon termination of all return-to-work employment.

Unsheltered employee and employer contributions are required and employers will be responsible for certifying questionable years. Please refer to [Index 6.0](#) for more information on certifications and corrections.

The [Form 15ELEC](#) is required for this provision. The employer must complete Sections 1 and 6 of this form prior to processing the online enrollment for the RTW retiree. The employer should also maintain the Form 15ELEC in their personnel records and MAIL or FAX a copy of the completed form (completed by both employer and retiree) to TRSL. Retirees can also convert from any other RTW provision, except the Grandfathered provision, to RTW Supplemental. If an overpayment occurs prior to being enrolled in the RTW Supplemental option (due to being enrolled in the waiting period or exceeding an earnings limit), that overpayment must also be recovered before resuming the benefit.

RTW Supplemental Benefits

The original benefit will resume the day after employment terminates.

The supplemental benefit will be effective 90 days after the retiree's last day of work or submission of completed [Form 11RTW](#). The retiree must apply for the supplemental benefit by submitting a completed [Form 11RTW](#).

The supplemental benefit will be calculated with the same benefit factor (i.e. benefit multiplier) used in the retiree's original benefit computation (benefit factor is typically 2% or 2.5% for Regular Plan members).

The final average compensation (FAC) used in the supplemental benefit will be determined as follows:

- If reemployed less than 36 months, the FAC used to calculate the supplemental benefit will be the same as the original.
- If reemployed for 36 months or longer, the FAC will be the higher of the original FAC or the FAC since reemployment.

Note: If the retiree participated in DROP, the "original" FAC will be the higher of the pre- or post-DROP FAC.

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Note on reaching 100% accrual: *If the retiree reaches 100% accrual while enrolled under this RTW provision, the retiree/member contributions will cease and the retiree will not earn any additional service credit beyond 100% accrual. The employer will continue making employer contributions to TRSL.*

Enrollments

The RTW law requires employers to notify TRSL of all retirees returning to work in RTW-covered positions within 30 days of such reemployment.

If an employer fails to enroll a reemployed retiree within 30 days of reemployment, and a retiree receives benefits which would have been suspended had the enrollment occurred timely, the RTW law provides that the employer shall be liable to TRSL for repayment of such benefits.

Concurrent enrollments

Retirees cannot be enrolled under RTW Earnings Limit, Age 65 or Older, or Critical Shortage while also enrolled under RTW Supplemental (Suspended Benefit/Regain Membership). Any active, RTW Earnings Limit, Age 65 or Older, or Critical Shortage enrollments will be automatically terminated if the retiree is enrolled by another employer under RTW Supplemental.

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EMIS Instructions for online RTW enrollments

1. Log in to EMIS
2. Under Updates tab, choose Enrollments
3. Enter SSN
4. Enter System Number if a System 4 and 3 Parish
5. Review Address Information for Correctness (make address changes if needed)
6. Enter Retiree Email Address (optional)
7. Enter Enrollment Date
8. Select Employment Method (Select Direct or Contract from the drop-down menu)
9. Select Full-Time or Part-Time
10. Select RTW Provision (see Provision Menu for guidance)
 - Age 65 or Older: Check box and click Next. No certification required; Submit Enrollment.
 - Grandfathered: Check box and click Next. No certification required; Submit Enrollment.
 - 50 % FAC Earnings Limit
 - » Read and Check Certification Boxes
 - » Submit Enrollment
 - RTW Supplemental
 - » Select RTW Supplemental Contract Months
 - » Read and Check Certification Boxes
 - » Submit Enrollment
 - Critical Shortage
 - » Select Critical Shortage Type (from drop-down menu)
 - » Read and Check Certification Boxes
 - » Submit Enrollment

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Certification statements

(this box will appear once you select the position type)

Prior to completing the online enrollment, employers are required to complete certification statements.

Critical Shortage:

- ☐ I/the employing agency certifies we maintain notice on our website that we are soliciting applications for future employment of certified teachers.
- ☐ I/the employing agency certifies there were fewer than three non-retired applicants who were certified in the subject area.
- ☐ I/the employing agency certifies the retiree holds a valid Louisiana teaching certificate or ancillary certificate if employed in a non-classroom teacher position.

Earnings Limit:

- ☐ I/retiree understand that if the retiree's gross earnings from this employment exceed the allowable limit, their future TRSL benefits will be reduced or suspended as needed to recover the overpayment. Note: TRSL encourages you to assist, where possible, in tracking earnings relative to this limit to help avoid potential benefit impacts.

RTW Supplemental:

- ☐ I hereby certify that the retiree I am enrolling is filling a TRSL eligible position as a full-time directly employed employee and is eligible to elect this option.
- ☐ I certify that the retiree has received and executed a Form 15ELEC, indicating their election to regain active membership and earn a supplemental benefit, as outlined in La. R.S. 11:710.3. The employer certification has also been completed on the form and it will be permanently maintained in the personnel records of this employer with a copy forwarded to TRSL.
- ☐ I/the retiree understand that TRSL benefits will be suspended and unsheltered contributions will be made by the retiree and employer for the duration of employment.

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Monthly salary reporting

State law mandates employers to withhold and remit employer and employee unsheltered contributions to TRSL each month for the following:

- Grandfathered retirees
- Age 65 or Older retirees
- Critical Shortage
- 50% Earnings Limit
- Regain Active TRSL Membership and Earn Supplemental Benefit (not refundable)

NOTE: This applies to both direct and contract employment.

Employers should include retirees in monthly salary/contributions reporting, as described in [Index 4.0](#), and monitor their contribution exception report to ensure any retirees employed have been enrolled and/or contributions have been reported.

Refer to [Index 4.0](#) for more information about earnable compensation, contribution rates and monthly salary reporting.

NOTE: The RTW law requires that employers report earnings within 30 days of the end of each month. Failure to do so may result in an employer being liable, if a retiree receives an overpayment of benefits as a result of his or her employer failing to report earnings within 30 days of the end of the month.

EXAMPLE: Retiree employed with a 50% earnings limit reaches or exceeds his or her earnings limit in a month. Employer fails to timely report earnings to TRSL. Had employer reported earnings timely, the retiree's monthly benefit would have been suspended, but was not suspended because earnings were not reported. In such cases, the employer is responsible for the overpayment received by the retiree.

All return-to-work statuses with open enrollments (including the grandfathered group) with no monthly salary reporting will appear on the Contribution Exception Report for your agency as Enrolled Not Reported. If contribution reports have enrollments with no earnings for retirees, refer to Index 4.0 for reporting instructions.

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Terminations

State law requires employers to notify TRSL within 30 days when RTW employment ends. Employers can fulfill this requirement by processing online terminations using the TRSL Employer/Membership Information Site (EMIS).

Termination notifications are required for retirees reemployed under the Supplemental provision prior to the reinstatement of retirement benefits, provided all amounts due TRSL, as applicable, have been returned.

Additionally, notification of employment termination and certification that all earnings and contributions have been received are required prior to TRSL refunding eligible RTW contributions to the retiree.

Refer to [Index 4.0](#) for more information regarding employment terminations.

August 15 reporting - (RET) Annual salary file

Each year, no later than August 15, employers must report to TRSL the earnings of all persons paid in the prior fiscal year, even if those earnings are for part-time, substitute, temporary, or independent or corporate contract work. (This includes earnings reported on IRS Form W-2 and those reported on IRS Form 1099.)

Refer to [Index 18.0 \(Electronic Services\)](#) for RET file layout information.

Upon receipt of the annual file:

- TRSL auditors will compare employer data to EMIS to determine which employees are TRSL retirees.
- TRSL sends every employer a certification letter and the return-to-work data extract for final review.
- Employers are required to certify the accuracy of reported earnings data and provide specific details for all variances identified.
- Employers must complete the employer certification (signed by an authorized signer) and return it, along with the return to work report, to TRSL with 15 days of receipt. This certification acknowledges that TRSL will make applicable charges to an employer account, as deemed necessary.

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If an employer's failure to report a retiree to TRSL is identified in the review of the Annual Salary File, the employer could be responsible for employer contributions, plus interest, and/or any overpayment of retirement benefits made in violation of the RTW law.

To obtain access to the FTP site on the Internet for transferring the file, contact TRSL's Information Technology (IT) Department at (225) 925-6446, ext. 6460 for instructions.

Refer to [Index 1.0](#) (Authorized Contacts & Employer Directory Contacts) for more information on authorized signers.

Refer to [Index 18.0](#) (Electronic Services) for more information.

Return-to-work reference materials

- [TRSL Employer Procedures Manual](#)
 - [Index 15](#) (RTW Law)
 - [Index 1.0](#) (Authorized Contacts & Employer Directory Contacts)
 - [Index 4.0](#) (Monthly Salaries & Contributions Reports)
 - [Index 18.0](#) (Electronic Services)
- [RTW Quick Guide](#)
- [Step-by-Step to Declaring a Critical Shortage](#)
- [Guide to RTW Enrollments for Employment on/after July 1, 2026](#)
- [Regain Active TRSL Membership & Earn Supplemental Benefit](#) (Form 15ELEC)
- [Application for RTW Supplement](#) (Form 11RTW)
- [Retiree Refund Application](#) (Form 7A)
- [Direct Deposit for Refund of Contributions](#) (Form 7D)

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Frequently asked questions (FAQs)

1. What is a waiting period and am I subject to it?

» Retirees returning to work in positions eligible for TRSL membership are subject to a mandatory waiting period during which their TRSL benefits will be suspended.

» Retirees who return to work under RTW Earnings Limit, Critical Shortage, or Age 65 or Older within 12 months after their retirement date will have their benefits suspended for the duration of reemployment or the lapse of 12 months, whichever occurs first. Retirees who return to work under RTW Supplemental will have their benefit suspended for the duration of their employment, even after the 12 month waiting period is complete.

2. Does the RTW law prevent a TRSL employer from hiring a TRSL retiree who is within his or her waiting period?

» The RTW law does not prohibit or prevent an employer from employing any TRSL retiree. The law regulates the receipt of retirement benefits when a TRSL retiree returns to work; it does not regulate the employment of retirees.

3. Are retirees returning to work at a charter school subject to the RTW law?

» Pursuant to charter school law, each charter school may elect to participate in TRSL ("Participating Charter School") or to not participate in TRSL ("Non-participating Charter School") upon initial approval of the school's charter by the chartering authority. The RTW law applies to Participating Charter Schools; therefore, retirees returning to work at Participating Charter Schools are subject to all provisions governing return to work, just as though they had returned to work at a traditional public school.

» Non-participating Charter Schools are not subject to laws pertaining to TRSL, including the RTW law; therefore, a retiree returning to work at a Non-participating Charter School is not subject to the return-to-work provisions in the law. Such retirees may return to work at a Non-participating Charter School without being subject to the earnings limits, suspension of benefits, or accrual of a supplemental benefit provided by the RTW law.

» NOTE: Pursuant to La. Atty. Gen. Op. No. 11-0257, applicable constitutional and statutory law does not allow charter schools to modify the teachers' retirement plan selected in its approved charter during the charter school's operation. As a result of this opinion, charter schools that have attempted to withdraw from TRSL are considered "Participating Charter Schools."

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4. Are retirees performing services under a contract or corporate contract covered by the RTW law?

» The RTW law applies to employment by contract or corporate contract when a retiree is providing services (1) to a public K-12 school district or public postsecondary institution and (2) those services fall into the areas/positions specified in the law (see page 3).

» Employment by contract with an agency that is NOT a K-12 school district or post-secondary institution would not be covered by the RTW law.

5. What are the earning limitations for eligible retirees under the RTW law?

» For retirees enrolled under the RTW Earnings Limit provision of the RTW law, the law restricts earnings in a fiscal year (July 1 – June 30) to no more than 50% of the retiree's final average compensation (FAC).

EXAMPLE: If a retiree's FAC is \$40,000 per year, his or her earnings limit would be \$20,000. If the retiree's earnings in a fiscal year exceed \$20,000, his or her benefit would be reduced by the amount of earnings over \$20,000.

» If the retiree participated in DROP, the the higher of the Pre-DROP and After Drop FAC will be used to calculate their earnings limit.

6. What positions can a retiree be reemployed in when their only option under the RTW law is the Earnings Limit provision?

» RTW Earnings Limit can apply to all part-time and full-time employment positions, if the position the retiree is filling is covered by the RTW law. Under this provision, retirees will be subject to an earnings limit equal to 50% of their original final average compensation (FAC), per fiscal year (July 1-June 30).

» If the retiree participated in DROP, the higher of the Pre-DROP and After Drop FAC will be used to calculate their earnings limit.

7. Can the retiree be employed in more than one position or with more than one employer under RTW Earnings Limit under the RTW law?

» Yes, a retiree can hold more than one earnings limit position as it relates to the RTW law, but the earnings limit applies to the total earnings for all such eligible positions in the fiscal year.

EXAMPLE: The earnings of a retiree who is a substitute teacher for a school district and an adjunct professor for a university will be combined for the purposes of the earnings limitation. If the retiree is employed by multiple employers, each employer must enroll the retiree and report monthly salary and contributions.

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8. What grade levels are included in the definition of “classroom teacher” in a critical shortage area? Is pre-kindergarten included?

» For purposes of the RTW law, a critical shortage position can be in pre-kindergarten through 12th grade or a position instructing adults through an adult education or literacy program administered through a public institution of elementary or secondary education. See page 5 for a definition of “classroom teacher.”

9. Who is considered a “classroom teacher” under the RTW law?

» See page 5.

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10. Who is included in the “classroom teacher” definition with respect to “instructing pupils in courses in classroom situations for which daily pupil attendance figures for the school system are kept?”

» The law defines “classroom situations” as including “teaching in a school classroom or in other settings such as a home or hospital or other learning situations such as co-curricular activities, which instruction may be provided in person or through an approved medium such as television, radio, computer, internet, multimedia, telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings.” Examples of “classroom teachers” include:

» Teachers in traditional PreK-12 classroom settings in which a teacher maintains records of student attendance, i.e. a teacher assigned a class(es) to perform instructional activities for a designated number of students in a designated subject area or grade, as established for the school year or course length.

» Teachers providing instruction to students in PreK-12 instructional settings during a regular school day whereby:

» 1) The services provided to the child are a component of the child’s instruction in a subject area(s); &

» 2) There is an attendance record maintained with respect to the child by the teacher providing the instruction or by a teacher to whom the child is primarily assigned for the subject area or grade, if the instructional services provided are supplemental to the course work of the primary assignment. For example, for children needing assistance under the Individuals with Disabilities Education Act (IDEA), an interventionist or resource teacher may provide instruction which supplements instruction provided in the primary subject area assignment.

» Teachers providing distance learning via the internet or other means, if the teachers are maintaining records of daily attendance for the school system.

» Teachers providing instruction to homebound students, if the teachers are maintaining records of daily attendance for the school system.

11. Does a retiree have to be certified in the critical shortage area?

» Retirees filling a position in a critical shortage area must hold a valid teaching certificate.

» The certification requirements referenced herein only relate to the requirements set forth in the RTW law.

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12. What types of employment are considered part-time employment with respect to “classroom teachers?”

» For the purposes of the RTW law, TRSL considers part-time to include the following:

» Working 20 hours or less per week

» Filling a position temporarily vacated by a full-time employee

» Working on a special project or program that is temporary or short term

13. What penalties may an employer be subject to for failing to enroll a return-to-work retiree under the RTW law?

» The RTW law requires employers to enroll reemployed retirees within 30 days of employment. If an employer fails to do so and a benefit payment is made that should have been suspended but for the lack of enrollment, the employer will be liable to TRSL for the repayment of any amounts overpaid to a retiree.

EXAMPLE: If School Board A employs Retiree Z, who elects to regain membership under RTW Supplemental, and fails to enroll Retiree Z in TRSL for six months following reemployment, Retiree Z will continue to receive retirement benefits during the six-month period. School Board A will therefore be liable to TRSL for the payment of the six months of retirement benefits paid to Retiree Z.

14. Under the RTW law, can a retiree increase their accrual rate under RTW Supplemental?

» Service credit earned under RTW Supplemental is used for benefit calculation purposes only, not eligibility. The supplemental benefit is calculated with same formula (e.g. accrual rate) used to determine the retiree's original benefit. If reemployment lasts at least 36 months, the supplemental benefit is calculated based on the higher of the retiree's original FAC or the FAC since reemployment.

15. What steps should I take as an employer when a retiree's reemployment period ends under the RTW law?

» An online termination date should be submitted when a retiree's reemployment period ends. Additionally, you should remind retirees about applicable RTW forms needed upon termination.

» Form 11RTW – required for retirees who regained active membership under RTW Supplemental and are now ready to “rerehire.” Although the benefit will resume with the online termination date, the supplemental benefit will not be calculated and added to the retiree's benefit without the Form 11RTW.

» Form 7A – required for retirees who wish to refund the unsheltered contributions remitted under RTW Earnings Limit, Critical Shortage, 65 and Older, and Grandfathered provisions.

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16. Can a return-to-work (RTW) employee join the ORP?

» No. Membership in the ORP conflicts with the specific provisions of La. R.S. 11:710.3 regarding the employment of retirees. RTW provisions are the more specific statutes with respect to the employment of retirees. The RTW statutes control and should be applied as an exception to the more general ORP statutes. Therefore, RTW retirees who are employed pursuant to R.S. 11:710.3 are not eligible to participate in the ORP.