



### Retiree Return-To-Work Provisions



LASBO Spring Conference - March 16, 2017

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### What you need to know...

- What does the return to work law address and what work arrangements are covered?
- What category/provision of the law applies to retirees?
  - » Who is a "retired teacher"?
  - » Who is a "retired member"?
- How do I enroll the retiree?
  - » Are there certifications I must complete for the enrollment to be complete?
  - » How do I declare a critical shortage?
- What are the reporting requirements?
  - » Are there any penalties if I do not timely enroll and/or report?

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### What does the return to work law address?

- The RTW law does the following:
  - » Identifies when and in what positions a retiree can return to work with no benefit impact;
  - » Addresses what happens to a retiree's benefit when she returns to work;
  - » Identifies whether contributions are due when a retiree returns to work; and
  - » Outlines monthly and annual reporting.
- It only applies to work for a TRSL employer.
- It does not regulate who employers can hire.

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**What work arrangements are covered by the law?**

- Work arrangements subject to the RTW Law:
  - » Direct employment, whether full-time or part-time
  - » Independent Contracts
  - » Corporate Contracts
- All provisions of the return-to-work law apply to retirees contracting with a TRSL employer.

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**Categories of re-employed TRSL retirees**

If you hire a retiree in a position eligible for TRSL membership, they will be classified in one of the following categories:

"Retired Teacher"	"Retired Member"
<ul style="list-style-type: none"><li>• Pays contributions to TRSL</li><li>• Receives a monthly benefit after a 12-month waiting period</li></ul>	<ul style="list-style-type: none"><li>• Does not pay contributions to TRSL</li><li>• Does not receive monthly benefit during period of re-employment</li></ul>

*NOTE: The 12-month waiting period starts on the date of retirement and continues for the duration of re-employment or the lapse of the 12-month waiting period, whichever occurs first.*

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**Who is a "retired teacher?"**

- A retiree may be considered a "retired teacher" based on:
  - » When she retired
  - » A degree she holds
  - » The position she is filling

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Who is a "retired teacher?"

- Retirees meeting the definition of "retired teacher" will fall within these categories:
  - » "Grandfathered" or speech-related advanced degree
  - » Critical shortage
  - » Earnings limit

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"Retired teacher" - Grandfathered and speech-related advanced degrees

1. Re-employment eligible retiree:
  - » Member who retired on or before June 30, 2010 (grandfathered group)
  - » Retiree who holds an advanced degree in speech therapy, speech pathology, or audiology

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"Retired teacher" - Critical shortage

2. Re-employment eligible, critical shortage position:
  - » Full- or part-time K-12 classroom teacher where a critical shortage exists
  - » Full-time certified speech therapist, speech pathologist, audiologist, school counselor, school social worker, or educational diagnostician where a critical shortage exists

*NOTE: The school superintendent and/or personnel director must complete certain actions to declare a critical shortage before re-employing a retiree. The employer, not TRSL, declares the critical shortage.*

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### “Retired teacher” - Earnings limit

1. Re-employment eligible position (25% earnings limit):
- » Substitute, preK-12 classroom teacher (includes proctoring admissions, evaluation, or assessment testing)
  - » Adult education or literacy program teacher
  - » Adjunct professor

*NOTE: Retirees within this category may earn up to 25% of their annual benefit amount during any fiscal year. If earnings exceed this amount in a fiscal year, the retiree's benefit will be reduced by the amount over the 25% earnings limit up to the retiree's annual benefit amount.*

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### Who is a “retired member?”

- Individuals who are employed in a TRSL-eligible position, but do not meet the definition of a “retired teacher” as outlined in the RTW law.
  - » This may include individuals re-employed in administrative and other positions not meeting the “retired teacher” criteria, as well as by contract or corporate contract.
- TRSL benefits are suspended for the duration of re-employment.
- No employee or employer contributions are required.

*NOTE: DROP/ILSB account withdrawals can still be made, even if the retiree's monthly benefit is suspended.*

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### Retiree group summary

RTW category	Contributions required	Benefits suspended	Earning limit
<b>RETIRED TEACHER</b>			
Grandfathered group	YES	NO	None
Advanced degree in speech/audiology	YES	NO	None
Critical shortage positions	YES	NO	None
Adjunct professors	YES	NO*	25% of annual benefit
PreK-12 substitutes	YES	NO*	25% of annual benefit
Adult education	YES	NO*	25% of annual benefit
<b>RETIRED MEMBERS</b>	NO	YES	N/A

*\*These benefits may be suspended to recover overpayments if the earnings limit is exceeded.*

*NOTE: All retirees will have their benefits suspended if they return to work in a TRSL-covered position within the 12 months of retirement.*

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### What is the enrollment process?

- You must enroll the rehired retiree in TRSL within 30 days of re-employment.
  - » All enrollments are processed online through EMIS.
    - Detailed instructions are provided in the Employer Procedures Manual, Index 15.
- Within 45 days of enrollment notification, you must certify with TRSL the position the retiree is filling.
  - » For positions filling declared critical shortages, the *Retiree Return-to-Work Critical Shortage Certification* (Form 15CS) is required.
  - » For certification of positions or qualifications of retiree, the *Retiree Return-to-Work Position Certification* (Form 15POSC) is required.

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### Critical shortage: Certification process

- Annual certification for all critical shortage positions:
  - » Full- and part-time K-12 classroom teachers
  - » Full-time certified speech therapist, speech pathologist, audiologists, school counselors, school social workers, and educational diagnosticians

*Failure to conduct annual certifications of your agency's critical shortage positions may result in the suspension of benefits for your TRSL retirees who are re-employed under these provisions.*

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### Critical shortage: Notification process

- Advertise all full-time, critical shortage positions in the official journal on two separate occasions
  - » Includes K-12 classroom teachers, speech therapists, speech pathologists, audiologists, school counselors, school social workers, and educational diagnosticians
- Post job notice at the career development office (or similar entity) of every postsecondary institution within a 120-mile radius of school board
- Submission of required certifications to TRSL and BESE

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Critical shortage (CS) area required information	K-12 classroom teacher		Full-time: Speech therapist, speech pathologist, audiologist, school counselor, school social worker, educational diagnostician
	Full-time	Part-time	
Statement declaring CS in position to be filled	✓	✓	✓
Name of certified retiree hired to fill CS	✓	✓	✓
Duration of employment	✓	✓	✓
Date of certification to BESE	✓	✓	✓
Statement that position has been properly advertised on two separate occasions	✓		✓
Date of advertisement(s)	✓		✓
Statement that no certified, non-retired applicants applied, or that there were fewer than three certified applicants	✓		✓
Signatures of superintendent and personnel director	✓	✓	
Signature of school board designee			✓
Job notice posted at every career development office (or similar entity) of a postsecondary institution within a 120-mile radius of school board	✓		✓

*Completion of TRSL Form 15CS will satisfy the above requirements set forth in law. Employers are required to maintain proof of certification requirements, advertisements, and applicant information.*

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### Position or Qualification Certification

- “Retired teacher” classifications requiring certification:
  - » **Adult education or literacy instructor** - certify that the retiree has a valid Louisiana teaching certificate and will be instructing adults through an adult education or literacy program
  - » **Speech-related advanced degree** - certify that the retiree holds an advanced degree in speech therapy, speech pathology, or audiology

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### Certification is NOT required for:

- Retirees who returned to work on or before June 30, 2010 (Grandfather provision)
- Retirees who are re-employed as substitute, preK-12 classroom teachers
- Retirees re-employed as adjunct professors in TRSL-covered positions

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### What must be reported to TRSL?

- **Monthly salary reporting:** Due within 15 calendar days after the end of the prior month
    - » Must include the salary paid to all individuals identified as a retired teacher under the RTW law.
- EXAMPLE:** April 2017 salary report is due by May 15, 2017. If the report is not received by that date and benefits were paid that were not due the retiree, the employer is liable for the benefits overpaid.
- **August 15 reporting:** Employers are required to submit to TRSL the earnings of all persons paid in the prior fiscal year, including retirees and disability retirees.
    - » Report all earnings and payments, even if they are for part-time, substitute, temporary, independent, or corporate contract work.
    - » Include individual's position and designation as part- or full-time.

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### Are there penalties for employers who do not provide required notice?

- Employers may be charged for any overpayment of benefits resulting from a failure to notify TRSL in a timely manner:
  - » Retiree is not enrolled within 30 days from date of hire
  - » Monthly salary report is not submitted when due
- Overpayments occur when:
  - Retiree is a "retired member" whose benefit would have been suspended if enrolled timely
  - Retiree is a "retired teacher," but because of failure to enroll timely or late salary report, retiree exceeds 25% earnings limit

**EXAMPLE:** RTW enrollment for "retired member" processed on 11/15/2016 with a hire date of 9/5/2016; overpaid benefits charged to employer for period 9/5/2016 - 11/30/2016.

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### FY 2016 Return-To-Work Retiree by Category

- RTW retirees fill each of the "retired teacher" categories with the largest number in the grandfathered group.

RTW Status	Count	% of Count
<b>Retired Teacher</b>		
Grandfathered Group (Retired on or before 6/30/10)	3,767	75%
Substitute, PreK-12 Classroom Teacher	844	17%
Adjunct Professor	158	3%
K-12 Classroom Teacher - Critical Shortage (FT)	98	2%
K-12 Classroom Teacher - Critical Shortage (PT)	18	0%
Advanced Degree-Speech/Audiology	6	0%
Speech/Audiologist - Critical Shortage	4	0%
Adult Education	6	0%
Retired Member (Benefit Suspended)	95	2%
<b>Totals:</b>	<b>4,996</b>	<b>100%</b>

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### Wrap-up - Retiree Classification

- TRSL Employers may hire a TRSL retiree into a TRSL-covered position
- The classification the retiree falls under will determine the impact on retiree benefits and whether contributions are due during the period of re-employment.
  - » Retired teachers
  - » Retired members
- "Retired teacher" includes:
  - » "Grandfathered" or speech-related advanced degree
  - » Critical shortage
  - » Earnings limit

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### Wrap Up - Employer Reporting Requirements

- Enrollments**
- » Within 30 days of re-employment, enroll the rehired retiree in TRSL through EMIS.
  - » Within 45 days of enrollment notification, certify the position of the retiree using Form 15CS or 15POSC (as applicable).
- Monthly salary reporting**
- » Report the earnings paid to all individuals as a "retired teacher" under the RTW law.
  - » Due by the 15th of the following month
- Annual reporting**
- » Submit to TRSL the earnings for all payees in the prior fiscal year, including retirees and individuals receiving a TRSL disability benefit.
  - » Due August 15th

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### 2017 RTW Legislation

- **House Bill 4 (Miguez):** Adds "school nurses" to the list of retirees who can return to work and receive retirement benefits, subject to 25% earnings limit.
- **House Bill 61 (Hoffmann):** Adds "school psychologists" to the list of full-time critical shortage positions in which a retiree can return to work without reduction of benefits.

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Questions?



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We are here for you!



Local phone: (225) 925-6446  
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