

Retirees Working as Substitutes

For TRS purposes, a substitute is a person who serves on a temporary basis in the place of a current employee. A retiree cannot be considered as a substitute when serving in a position not held by a current employee.

As long as the retiree is substituting for a current employee, the retiree may substitute an unlimited number of days in a school year without forfeiting his or her annuity. (This applies to service retirees only. Disability retirees are limited to substituting no more than 90 days in a school year.)

If the position in which the retiree is substituting becomes vacant, then from that point forward if the retiree continues working in that position, the retiree is not considered working in a substitute position for TRS purposes, regardless of how the employer classifies or pays the retiree. In this case, the retiree is now working either full time or one-half time or less and may be subject to loss of annuity payments if he or she exceeds the limits on employment after retirement for that month. The employer may also be responsible for paying surcharges on this employment if the retiree exceeds the limits on employment after retirement for that month.

When a retiree combines substitute and one-half employment in the same calendar month, the retiree may work only one-half the number of workdays available in that calendar month. If there are an odd number of workdays in that calendar month, the retiree cannot work any part of the one-half day remaining after dividing the available workdays by two.

Working as a substitute during the required one full calendar month break in service after retirement revokes retirement. Likewise, substituting during the required 12 full, consecutive calendar month break in service before returning to full-time employment, disrupts the break in service and requires that the retiree begin the break in service again.