

Teachers' Retirement System of Louisiana

Reemployment of retired educators

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Teachers' Retirement System of Louisiana





Overview

Maintaining balance, mitigating risks

In an effort to maintain the financial integrity of the retirement system, while addressing the needs of employers and retirees, the Louisiana Legislature has enacted laws related to the hiring of TRSL Regular* retirees.

These laws are commonly referred to as the **Return-to-Work Laws**.

* Not applicable to retirees receiving a disability benefit, ORP participants, or retirees of other state retirement systems



Address benefits, not employment

RTW Laws do not prohibit (or allow) employment.

They're purpose is to **specify how retiree benefits are impacted** during reemployment and whether contributions are required.

Applicable to any work arrangement in which a **TRSL retiree** is providing **TRSL-eligible services** to a **TRSL reporting agency**. Includes:

- **part-time, seasonal, and temporary** employment
- **employment by contract or corporate contract**

There are **no exemptions or waivers**, but some categories of the laws are more permissible than others.

Potential impacts:

1. **Suspended benefit**
2. **Earnings limitation**
3. **No impact to benefit**

RTW Statutes

As of June 2022, there are three separate RTW laws, the newest being specific to higher education.

The **date of retirement** determines which law applies, though some retirees can **elect to “transfer”** groups.

<u>La. R.S. 11:710</u> 2010 RTW Group	Retired before July 1, 2020
	Generally most beneficial for classroom teachers
<u>La. R.S. 11:710.1</u> 2020 RTW Group	Retired on/after July 1, 2020 + those who elect to transfer from 2010 to 2020 group
	Generally most beneficial for individuals who are not certified teachers
<u>La. R.S. 11:710.2</u> 2022 RTW Group	Higher education critical shortage

RTW Provisions at a Glance

2010 RTW Law Impact determined by <i>position</i> *	*Reemployment Eligible Retiree: Grandfathered & adv. speech degree	Earnings Limit <u>Positions</u> 25% annual TRSL benefit	Critical Shortage <u>Positions</u> No impact
	Core Subject No impact	Special Leave No impact	Retired Member (everything else) Suspended benefit
2020 RTW Law Impact determined by employment circumstances	Earnings Limit 25% avg. comp.	Suspended Benefit earns supplemental benefit	Suspended Benefit



Provision criteria

2010 RTW Provisions

Benefit Impact	No impact	Earnings Limit	Suspended benefit
Position eligibility	Grandfathered group, advanced speech, certain classroom teachers and full-time critical shortage positions	Substitute classroom teacher, tutor, proctor, nurse, literacy instructor, presenter of professional development	All other positions, including administrative, athletic, clerical, paraprofessional, food services, etc.
Contribution requirement	Yes, refundable upon terminating reemployment	Yes, refundable upon terminating reemployment	No

2020 RTW Options

Option	RTW Option 1 Earnings Limit	RTW Option 2 Suspended benefit	RTW Option 3 Suspended Benefit
Provision eligibility	Available to all part-time and full-time direct employment positions	Available to all full-time direct employment positions	Applies to all employment by contract or corporate contract
Contribution requirement	Yes, refundable upon terminating reemployment	Yes, accrues supplemental benefit	No

No impact provisions - retired before July 1, 2020

Those who retired **before July 1, 2010** (grandfathered group) or who hold an **advanced speech degree** can be reemployed in **any position, any capacity, with no impact**.

Otherwise, the following position-centric categories are available

<u>Critical Shortage</u>	Full- and part-time classroom teachers in any subject where a shortage exists
	Full-time, certified speech therapist, speech pathologist, audiologist, educational diagnostician, school social worker, school counselor school psychologist, interpreters, educational transliterators, or educators of the deaf or hard of hearing
<u>Core Subject</u>	Full- and part-time, directly employed retirees certified in math, science, English language arts, or special education (excluding gifted/ talented)
<u>Special Leave</u>	Certified directly employed retirees age 62+ with 30+ years of service , when filling a teaching vacancy due to maternity, military, or extended sick leave or sabbatical

No impact provisions, cont'd

Three separate categories with nuanced differences:

Critical Shortage

Continuous declaration requirement and annual certification required

- Applicable for **all subjects**
- Can fill position for **entire year**

All critical shortage enrollments **cease on 06/30** of any given fiscal year

Core Subject

No declaration process, no forms

- Applicable only to **math, science, ELA, and SpEd** positions
- Full- or part-time & substitute
- Retiree maintains eligibility only if **no non-retired applicants** (retiree can be “bumped” from position)

Special Leave

No declaration process, no forms

- Applicable for **all subjects**
- Retiree must meet required **age** and **service credit criteria**
- Vacancy must be due to **specific leave scenarios**

Critical shortage requirements

To declare a critical shortage for your parish: CONTINUOUS PROCESS	To utilize critical shortage for a specific position: ANNUAL PROCESS
<ul style="list-style-type: none"> • A general statement that you are soliciting applications for future employment of certified teachers must be: <ol style="list-style-type: none"> 1. Advertised at least once per month, continuously in official journal (advertisements elsewhere will not suffice) 2. Posted at career development office of every post-secondary institute within 120-mile radius at the beginning of each semester • Additionally, must prominently display a list of unfilled positions and any position filled with a retiree on <u>employer's website or the governing authority's website</u> 	<ul style="list-style-type: none"> • Retiree must be certified in subject area or position • Must have an applicant pool of fewer than three qualified applicants <p><u>To provide notice to TRSL:</u></p> <ol style="list-style-type: none"> 1. Submit online enrollment, providing applicable critical shortage position 2. Submit critical shortage certification (Form 15CS) to TRSL

“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

Substitute "classroom teacher"

Any "classroom teacher" employed in a temporary capacity to **fill the position of another "classroom teacher"** who is unavailable to teach for any reason.

A note on certifications:

Employing agencies should look to LDOE Bulletin 746 for guidance on determining if a retiree is filling a position in their area of certification.

Nonstandard teaching credentials, such as an out-of-field authorization to teach (OFAT), would not be considered certified in the subject area of the position



“Classroom situations” and non-traditional settings:

<ul style="list-style-type: none">Assigned a class(es) to provide instruction to a designated number of students in a designated subject area or grade	<p>Providing instruction during a regular school day whereby:</p> <ol style="list-style-type: none">Services provided are a component of the child's instruction in a subject area(s); andAttendance record is maintained by the teacher providing the instruction or by a teacher to whom the child is primarily assigned, if the instructional services are supplemental to the primary course work <p><i>Example: An interventionist or resource teacher who provides supplemental instruction for children needing assistance under the Individuals with Disabilities Education Act (IDEA)</i></p>
<ul style="list-style-type: none">Providing distance learning via the internet or other means, if daily attendance is recorded	
<ul style="list-style-type: none">Providing instruction to homebound students, if daily attendance is recorded	

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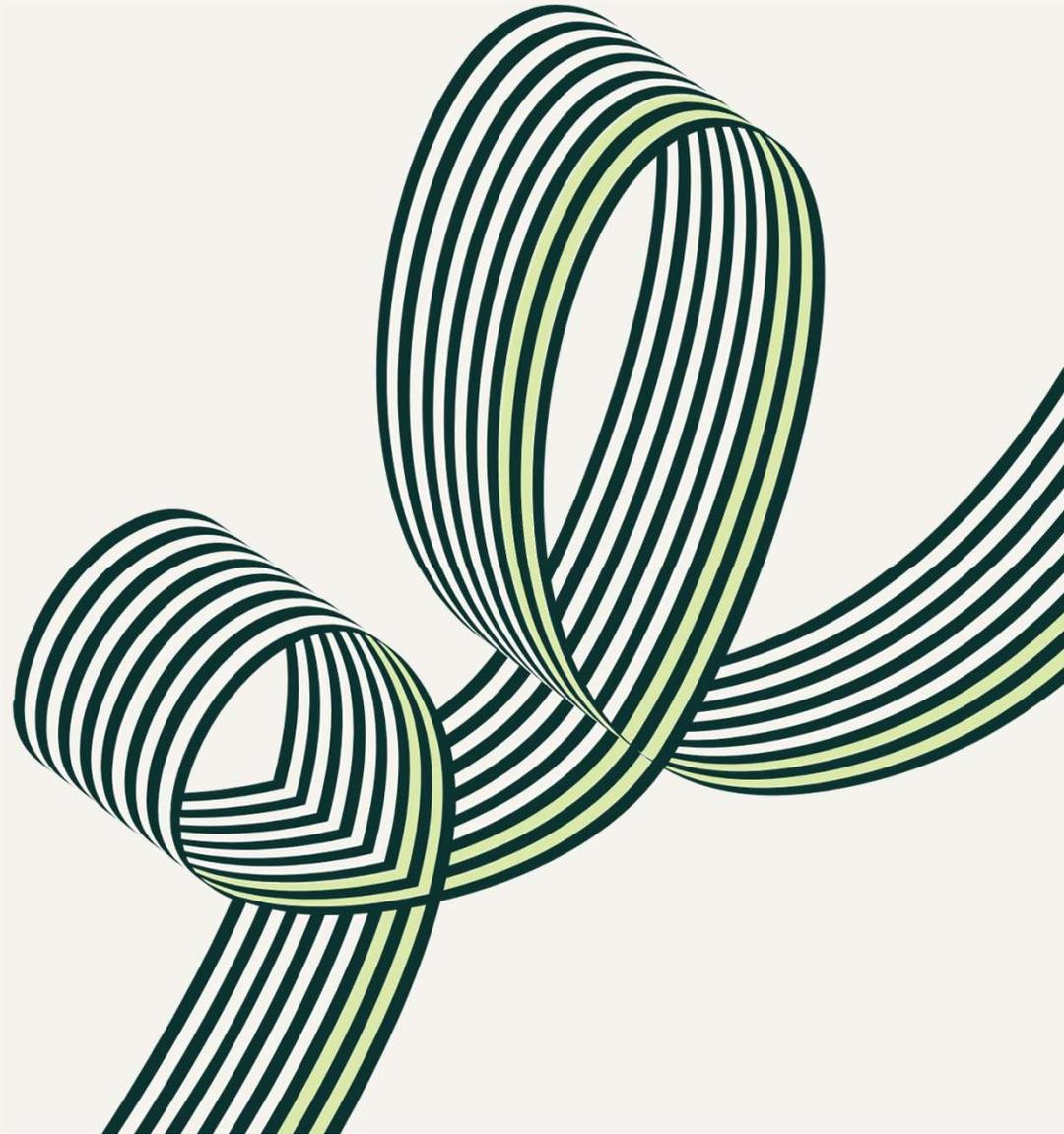
Employer Impact

Notice of Reemployment

TRSL must be notified of all scenarios in which a TRSL retiree is providing TRSL-eligible services.

- The online enrollment serves as official notice and certification of employment date and type
- Enrollments are expected within 30 days of hire

The RTW Laws mandate the **employing agency be charged** for any overpayment of benefits resulting from improper or unsubmitted employment notifications.



Compliance – annual RTW audit

By August 15th of each year, employers must provide TRSL a comprehensive report of **all** persons and entities paid in the fiscal year.

- This includes earnings reported on IRS Form W-2 and IRS Form 1099

Upon receipt of the file, TRSL auditors will compare the reported data to information submitted in EMIS during the open fiscal year.

- Additional certification may be required for variances or unreasonable reporting



Online Resources

Comprehensive details on the Return-to-Work (RTW) Laws, as well as forms and reference materials, can be found in our online Employer Procedures Manual.

- Index 15.0 (Overview)
- Index 15.1 (La R.S. 11:710 – 2010 RTW Law)
- Index 15.2 (La R.S. 11:710.1 – 2020 RTW Law)
- Index 18.0 (Electronic Services)

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