



Teachers' Retirement System of the State of Kentucky

Options for Retirees Returning to Work with a TRS University Employer

Option	Break in service	Wage limitation	Employment period limitation	Annuity	Special conditions	Forms required (See Q-and-A)
Part time	Three calendar months from retirement date	None	Up to 12 semester hours in a teaching position, or 100 days in a non-teaching position per fiscal year	Annuity continues	Retirement is voided when break in service is not met. Any excess must be repaid when days worked exceeds 12 semester hours or 100 days.	Reemployment certification
Full time	Twelve consecutive calendar months from retirement date with the same employer or three calendar months from retirement date with a different employer	None	None	Annuity continues and member contributes to optional retirement plan (ORP)	Retirement voided if break in service is not met.	Reemployment certification
Non-TRS position	Part time: three calendar months from retirement date Full time: 12 consecutive calendar months from retirement date returning to same employer or three months from retirement date returning to different employer	None	None	Annuity continues	Retirement voided if break in service is not met.	Reemployment certification Employment Limitations Exemption Request (Form 30E)



Teachers' Retirement System of the State of Kentucky

Options for Retirees Returning to Work with a TRS Non-university Employer

Option	Break in service	Wage limitation	Employment period limitation	Employer limits	Annuity	Special conditions	Forms required (See Q-and-A)
Waiver	None	None	None	None	Suspends and adds to existing account	Must be returning to work in a position on the certified salary schedule. To improve pension, requires at least one year full time (can be split over two fiscal/school years)	Reemployment certification Application for Waiver Program (Form 29)
Part time	Three calendar months from retirement date	Daily wage threshold (DWT)	Up to 69% of regular full-time contract (e.g., 129 days for 185-day position)	None	Continues while contributing to second account	Retirement voided when break in service is not met. Excess must be repaid when compensation exceeds DWT .	Reemployment certification
Full time	Twelve consecutive calendar months from retirement date returning to same employer or three calendar months from retirement date returning to different employer	Daily wage threshold (DWT)	None	Yes. And requires TRS approval beforehand	Continues while contributing to second account	Retirement voided when break in service is not met. Excess must be repaid when compensation exceeds DWT.	Reemployment certification Request to Employ TRS Retiree in Full-Time or Critical Shortage (Form RET-FT)
Critical shortage	Part time: three calendar months from retirement date Full time: 12 consecutive calendar months from retirement date returning to same employer or three months from retirement date returning to different employer	None	Part time: Up to 69% of regular full-time contract Full time: None	Yes. And requires TRS approval beforehand	Continues while contributing to second account	Retirement voided when break in service is not met.	Reemployment certification Request to Employ TRS Retiree in Full-Time or Critical Shortage (Form RET-FT)
Non-TRS position	Part time: three calendar months from retirement date Full time: 12 consecutive calendar months from retirement date returning to same employer or three months from retirement date returning to different employer	None	None	None	Continues	Retirement is voided when break in service is not met.	Reemployment certification Employment Limitations Exemption Request (Form 30E)