



Teachers' Retirement System of the State of Kentucky
Options for Retirees Returning to Work with a TRS University Employer
Retired Before 2020

Option	Required break in service	Wage limitation	Employment period limitation	Annuity	Special conditions	Forms required (See Q-and-A)
Waiver	None	None	None	Suspends annuity and adds to existing account	To improve pension, requires working full time at least one year (can be split over two fiscal/school years)	Application for Waiver Program (Form 29)
Part time	None	None	Up to 12 semester hours in a teaching position, or 100 days in a non-teaching position per fiscal year	Annuity continues	Any excess must be repaid when days worked exceeds 12 semester hours or 100 days.	None
Full time	Six calendar months from last date worked if retired from a university	None	None	Annuity continues and member contributes to optional retirement plan (ORP)	Retirement voided when break in service is not met.	None
Non-TRS position	None	None	None	Annuity continues	None	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 Retired *Before 2020*

Option	Required 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 that account	To improve pension, requires at least one year full time (can be split over two fiscal/school years)	Application for Waiver Program (Form 29)
Part time	Three calendar months from last date worked	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 if a limitation is exceeded.	None
Full time	Twelve calendar months from last date worked returning to same employer or three calendar months from last date worked 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 if compensation exceeds DWT. Employer must certify no other qualified applicants are available to fill the position.	Request to Employ TRS Retiree in Full-Time or Critical Shortage (Form RET-FT)
Critical shortage	Part time: three calendar months from last date worked Full time: 12 calendar months from last date worked 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 and/or excess must be repaid if part time days exceeds limitation. Employer must certify no other qualified applicants are available to fill the position.	Request to Employ TRS Retiree in Full-Time or Critical Shortage (Form RET-FT)
Non-TRS position	None	None	None	None	Continues	None	Employment Limitations Exemption Request (Form 30E)