

## REQUIRED BREAK IN SERVICE

A member must terminate all employment with all TRS-covered employers for a minimum of one complete calendar month after the retirement date.

- Waiving payment for service during this time period is considered employment.
- Volunteering during this time period to perform services that are normally provided by an employee is considered employment.

## EXCEPTION TO REQUIRED BREAK IN SERVICE

“June 15<sup>th</sup> Rule”:

A May 31<sup>st</sup> retiree required to work into the month of June, but no later than June 15<sup>th</sup>, to complete work required for the school year. Under this rule the retiree may not return to employment for a TRS-covered employer until August 1<sup>st</sup>.

## **WORK AS AN INDEPENDENT CONTRACTOR**

- Employment with a Texas public educational institution as an independent contractor is not subject to the TRS laws and rules regarding employment after retirement.
- For this reason the employment of a retiree by a TRS-covered employer as an independent contractor is not reported to TRS and the retiree's monthly annuity is not affected.

## **EMPLOYMENT BY A THIRD PARTY ENTITY**

- Employment by a third-party entity is considered employment by a Texas public educational institution subject to the employment after retirement laws and rules.
- For purposes of employment after retirement, a third-party entity is an entity retained by a Texas public educational institution to provide personnel to the institution to perform duties or provide services that employees of the institution would normally perform or provide.

## **WORK AS A VOLUNTEER**

- Volunteering to perform services that are normally provided by an employee or waiving payment for service may be considered service that must be reported to TRS.
- Volunteering during the first full calendar month after the retirement date may be considered service that revokes retirement.
- For a May 31<sup>st</sup> retiree working into June, volunteering during the first 2 months after the retirement date may be considered service that revokes retirement.

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## **SUMMER WORKSHOP ATTENDANCE OR VOLUNTEERING MAY BE CONSIDERED EMPLOYMENT**

- If a retiree is attending the workshop on the retiree's own time, at his or her own expense and for the retiree's own professional development, the time spent in attendance is not reported to TRS.
- If a retiree is attending professional or staff development classes or activities, including workshops or orientation sessions, as a requirement for employment or continued employment and is receiving pay from the employer for attending the classes or activities, or the employer is paying any registration fees or costs associated with the classes or activities, the attendance is considered work and should be reported.

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