



CT TEACHERS' RETIREMENT BOARD

765 ASYLUM AVENUE 2ND FLOOR HARTFORD, CT 06105-2822
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 "An Affirmative Action/Equal Opportunity Employer"
www.ct.gov/trb

**POST RETIREMENT REEMPLOYMENT REPORTING FORM
 SCHOOL YEAR 20__ - 20__ (45% RULE)**

The laws governing the Teachers' Retirement System allow for a retired member to be reemployed in a Connecticut public school teaching assignment and receive no more than forty-five percent of the *maximum full-time annual salary rate for the assigned position. Any retired member who receives compensation in excess of such amount (during a school year) is required by statute to reimburse the Teachers' Retirement Board for the excess compensation.

In accordance with post reemployment rules, Connecticut public funds appropriated for education are required be reported. **Employers & Members must submit this form at the beginning and end of each school year or duration of assignment.** If you feel the position is exempt from post retirement reporting, please include the job description, duties and any supporting documentation to support the exemption.

Complete and submit this form by August 1st to report retired reemployed teachers working under the 45% rule. The plan year maximum will become effective for compensation earned on and after July 1st.

Print Name of Employing Board of Education	School Official Phone	School Official Email
Print Name of Certifying Official	Print Title of Certifying Official	
Signature of Certifying Official	Date of Signature (MM/DD/YY)	
Print Employee's Name	Employee's Social Security #	Employee DOB / Age
Employee Email	* Post Retirement Teaching Assignment	Employee Retirement Date

SALARY – All Salary Paid out of Public Money (including Grants) Appropriated for Educational Purposes must be Reported

From (MM/DD/YY)	To (MM/DD/YY)	FTE Worked	Total Salary Paid	* Maximum Full Time Annual Salary Rate

*Maximum full-time annual salary rate for teachers and/or administrators is the highest rate of pay within the collective bargaining agreement. The salary paid to the retiree must be fixed at an amount no less than active teachers for that assignment with the same experience and credentials found in the salary schedule. A retired teacher may return to teaching either on a part time schedule for the whole school year, or a full-time schedule for a part of the school year and earn up to 45% of the maximum salary. Compensation to the retiree shall be paid at a fixed amount at least equal to that paid to other active teachers in the same school system with similar training and experience for the same type of service.

Effective July 1, 2017, health insurance from the reemploying board of education is no longer legally required to be offered, but is not prohibited. The member's board of education from where the member retired must continue to offer health insurance.

Employee must confirm health benefit & other fringe benefits on the following page:

Question & Answers

1) Can fringe benefits be provided to members so that the total compensation exceeds 45 percent of salary?

The Connecticut Attorney General has ruled that Boards of Education may not provide compensation in excess of the 45 percent of salary to a reemployed teacher. Further, that the payment made to the teacher must be in the form of cash compensation (salary). This ruling resulted from concerns over compensation including fringe benefits in addition to salary. These included such items as health insurance premiums, car allowances, cell phone allowances, sick leave payments, tax deferred annuities, signing bonuses, contracts to provide services to the school district as an independent contractor, payments to sit on the Board of related Trusts, etc.. In some instances the value of allowances and fringe benefits were inconsistent with the cost of the items.

2) Does the 45 percent rule prohibit all payments to reemployed retirees in excess of the 45 percent rule?

While the Attorney General's ruling prohibits allowances for expenses such as cars and cell phones, the TRB believes that some of the items identified are necessary tools for school district employees and that given proper reimbursement, such transactions are allowable. For example, when an employee drives to a meeting necessary to serve the needs of the school district, he or she should be reimbursed at the federally allowed rate (currently 58 cents per mile). Employees in some instances may be provided a cell phone to conduct school business. Such phones may be modern and functional and should revert to the school district upon the end of the employee's tenure. Reimbursements significantly above the cost of the service should be discontinued and replaced with the provision of expenses specifically related to the cost of the items, which are necessary business tools for providing services to the district.

3) Can a retired Superintendent be employed to provide other services to a school district in which he or she also is reemployed as a superintendent?

It has been reported that there have been cases where individuals who are reemployed as the superintendent, and in that capacity serve as the Chief Executive Officer of the school district, also provide other services to the school district as an independent contractor. This creates two problems: first it makes it difficult to identify whether the payment is being received by the individual or their firm; second we view such contracts as a conflict of interest as the Chief Executive Officer is responsible for overseeing such contracts and should be prohibited from monitoring themselves. Additionally, examples where second sources of income were provided by the school's foundation to reemployed superintendents are similarly inappropriate. While there may be examples of such services being appropriate, any determination would have to be made based upon particular facts and circumstances.

4) How does one determine a superintendent's salary in instances where there has been a significant period since the position has been held by a full time superintendent?

One of the issues associated with the use of the 45 percent rule is that some superintendent jobs are permanently part time and thus there is no full time salary for comparison. The TRB has developed a safe harbor provision for review of a part time superintendent's salary. In instances where there is no recent market price for the superintendent the TRB will assume that salaries less than 225 percent of the maximum teacher salary on the salary schedule (with regards to step, and academic degree) are appropriate. Safe harbors are developed as guidelines to allow for complex processes to be simplified. TRB will consider superintendent salaries which are above the safe harbor on a case by case basis.