

## CT TEACHERS' RETIREMENT BOARD

765 ASYLUM AVENUE HARTFORD, CT 06105-2822
Toll Free 1-800-504-1102 Local (860) 241-8400 Fax (860) 241-9295
"An Affirmative Action/Equal Opportunity Employer"

www.ct.gov/trb

**From:** Webmaster, TRB for Darlene Perez **Sent:** Tuesday, June 07, 2016 12:46 PM

**To:** Superintendents and Business Managers **Subject:** Post Retirement Reemployment Forms

The Post Retirement Reemployment forms are due by June 30, 2016 for the school year ending June 30, 2016.

New legislation became effective July 1, 2016, that requires health insurance for all reemployed retirees. The retiree is under no obligation to accept the health insurance. The acceptance or waiver of the health insurance cannot be a condition of a retirees employment. Additionally, retirees can elect to have their pension suspended and work full-time. Health insurance and other benefits available to active teachers must be provided. Federal tax laws prohibit the hiring of retirees who have not attained the qualifications for normal retirement (20 years in Connecticut at age 60, or 35 years credited service of which 25 are in CT; at any age or age 62) without a break in service. Hiring a retiree before they reach that point calls into question whether that person has actually retired or not. The TRB is proposing a minimum break in service of six months between reemployment for those who retired "early". Also, it is frowned upon if they are rehired to do the same job, in the same district in which they retired. Guidance, in the form of Questions and Answers will be issued at our earliest opportunity.

You will find links to the mandatory reporting forms for reemployed retirees (during the 2015-16 school year) below:

Post Retirement Reemployment 45% Rule - Employer Form
Post Retirement Reemployment 45% Rule - Employee Form
Subject Shortage Area or Priority School District Reemployment Form

We strongly recommend that you fax the appropriate reporting form to the Fiscal Unit fax number at number: 860-241-9295.

If you have any questions on the post retirement reporting requirements, please contact Patricia.Balzano@ct.gov, Fiscal Unit at 860-241-8429.

We ask that you hold all questions on the new legislation until after the guidance is released.

Darlene Perez, Administrator CT Teachers' Retirement Board

Tel: 860-241-8401