



# TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

10th Floor Andrew Jackson Building  
Nashville, TN 37243-0235



## TEMPORARY EMPLOYMENT REPORT

**INSTRUCTIONS:** The retiree and proposed employer must complete and sign this form and return it to TCRS at the above address before the employment begins. It is the retiree's and the employer's responsibility to notify TCRS should employment exceed the allotted time period. Please read the following carefully, check the appropriate box in PART I, complete PART II and PART III, and, if applicable, complete the certification in PART IV or PART V.

### PART I: CONDITIONS OF TEMPORARY EMPLOYMENT (To be checked by employer)

T.C.A., Section 8-36-805 permits a retired TCRS member to accept temporary employment with an employer participating in TCRS without suspension of retirement benefits provided the retired member has been retired 60 days and does not accrue additional retirement credit as a result of such employment.

- a. The 60-day period may be waived provided the member renders no more than one-half of the hours he or she was normally scheduled to work prior to retirement for a like period and the head of the employing entity certifies in writing (PART IV) to the division of retirement that no other qualified persons are available to fill the position. Once retired for more than 60 days, the remaining time may be allocated at full-time or used over the one year period.
- b. Compensation cannot exceed 60% of the retiree's final year's salary plus 5% compounded annually since retirement.
- c. Disability retirees are subject to a disability earnings limitation in addition to these limits on the number of days worked and salary. Please contact the TCRS disability section for details.

**Please check *one* of the following:**

- 1. The retired employee accepts employment as a teacher by an institution of higher learning for up to 24 quarter credit hours or 18 semester credit hours during a 12-month period and the total salary payable to such retired member during the period does not exceed the prorata share of average salary being paid at the institution in the specific academic discipline concerned.
- 2. The retired employee accepts employment as an adult education teacher by an institution for up to 120 days during a 12-month period and the total salary payable to such retired employee during the period does not exceed the prorata share of average salary being paid at the institution in the specific academic discipline concerned.
- 3. The retired employee accepts employment with a covered employer for up to 120 days during a 12-month period.
- 4. The retired employee has been employed as a substitute teacher in a public school system under exception number 3 above and agrees to continue such substitute teaching for an additional 90 days during the 12-month period. The compensation payable to the retired employee for such additional days does not exceed the rate set by the school system for substitute teachers filling similar vacant positions. **The Superintendent of the Public School System must complete the certification in PART IV.**
- 5. The higher education retired employee accepts an emeritus appointment not to exceed 120 days or teaching service not to exceed 24 quarter hours or 18 semester hours during a 12-month period. See PART V.

Salary Limit Following Retirement						120-Day Conversion to Hours	
(Final Year's Salary Multiplied by 1.05 Per Year Multiplied by .60)							
Year 1	63.00%	Year 3	69.46%	Year 5	76.58%	8 hours a day	..... 960 hours a year
Year 2	66.15%	Year 4	72.93%	Year 6	80.41%	7½ hours a day	..... 900 hours a year
This table sets out the maximum compensation levels for the first six years. Since 120 days is 60% of a regular workload, these limits should be considered reasonable. The table should not be interpreted as setting the pay scale for a retiree who has accepted temporary employment. The actual pay can be lower than the limit.						7 hours a day	..... 840 hours a year

### PART II: RETIREE INFORMATION (To be completed by the retiree)

Social Security Number			Area Code - Telephone Number		
Name (Last)	(First)	(Maiden)		(Middle)	
Street Address			City and State		Zip Code

