

120-Day Temporary Employment

Tennessee Consolidated Retirement System

502 Deaderick Street
Nashville, Tennessee 37243-0201
1-800-770-8277 • <http://tcrs.tn.gov>



The retiree and proposed employer must complete and sign this form and return it to the Tennessee Consolidated Retirement System (TCRS) at the above address before the employment begins. This form must be submitted for each year the retiree is on the Temporary Employment program. 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, complete Sections 1 through 3 and, if applicable, complete the certification in Section 4.

SECTION 1. CONDITIONS OF TEMPORARY EMPLOYMENT *(to be completed 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, if the following conditions are met:

- a. The 60-day waiting period cannot be waived. The member must have a bona fide separation of service for reemployment after retirement. A bona fide separation from service occurs when both of the following conditions are met: 1) Prior to the member's effective date of retirement*, there must be no prearranged agreement—either verbal or written—between the retiring member and any participating employer in the retirement system for the member to return to work after retirement. 2) The member experiences a complete break in service from all positions covered by the retirement system for at least 60 calendar days, starting from the member's official retirement date to their first day of re-employment as a retiree.

*The effective date of retirement is not the last day the member is physically present in the workplace. The effective date of retirement is the official date of retirement as determined by TCRS and communicated in the member's TCRS Notice of Retirement Letter.

- b. Compensation cannot exceed 60% of the retiree's final year's salary plus 5% compounded annually since retirement.
- c. The retiree cannot work more than 120 days or the equivalent thereof within 12-month period.
- d. Within a one-year period, a retiree who is reemployed in a TCRS-covered position shall not:
 - (1) Switch from one (1) reemployment provision under this part to another; or
 - (2) Simultaneously be reemployed under more than one (1) reemployment provision under this part.
- e. The retired member is not eligible to accrue additional TCRS retirement credit because of the re-employment.
- f. The retiree is not drawing disability retirement benefits.
- g. Salary and hours limit calculation:

SALARY LIMIT FOLLOWING RETIREMENT (Final Year's Salary x 60% x 1.05 Per Retired Year)		120-DAY CONVERSION TO HOURS
Year 0	60.00%	8 hours a day = 960 hours a year
Year 1	63.00%	7 1/2 hours a day = 900 hours a year
Year 2	66.15%	7 hours a day = 840 hours a year
Year 3	69.46%	
Year 4	72.93%	
Year 5	76.58%	
Year 6	80.41%	

The limit of 60% is applied to the annual full-time salary received by the retired member in the year immediately prior to the member's last paid day of covered employment.

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.

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 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.
- (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 Section 5.

SECTION 2. APPLICANT INFORMATION

Member ID	Date of Birth	
Full Name		
Mailing Address		
City	State	Zip Code
Email	Phone Number	
<p>I hereby certify that I have read this form and understand my rights and limitations upon accepting temporary employment. Specifically, I am aware that should I accept such temporary employment, I will not be eligible to accrue additional retirement credit in TCRS as a result of such service. Further, I am aware that should I exceed the applicable work and compensation limits set forth in Section 1 of this form, my retirement benefits will be suspended and adjusted to recover any overpayment which may occur. TCRS is a qualified benefit plan that must adhere to federal and state law requirements. Federal and state law require a bona fide separation of service for reemployment after retirement. I understand that the permitted employment period commences from the date my temporary employment begins. I further certify that there was no prearrangement for re-employment between myself and the hiring employer.</p>		

Applicant's Signature Date

SECTION 3. TEMPORARY EMPLOYMENT INFORMATION *(to be completed by employer)*

The employer shall submit a statement of working hours for the retiree when requested and shall be subject to audit to verify working hours. This form only covers the employment period stated in this Section 3. Please submit only one form for a 12-month period. By certifying this form, the employer agrees to track the retiree's hours and salary. TCRS is a qualified benefit plan that must adhere to federal and state law requirements. Federal and state law require a bona fide separation of service for reemployment after retirement. By submitting this form, the employer certifies that there was no prearrangement for re-employment between the retiring/ retired member and the hiring employer. The employer should notify TCRS if a retiree exceeds the limits stated on this form. The employer is responsible to report the retiree's earnings to TCRS as non-participant monthly.

Beginning Date of Employment for 12-Month Period

A 12 month temporary employment time period will be assumed from the begin date listed above. The start date of a new Temporary Employment agreement cannot be before the end date of this current agreement.

Projected Maximum Compensation to be Paid During this Temporary Employment Period \$
(Compensation should be represented as a yearly salary)

Employed By (Department, County, City or Institution)

Mailing Address

City	State	Zip Code
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Email	Phone Number
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Agency Head or Designee's Signature	Date
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Printed Name and Title

SECTION 4. EMERITUS CERTIFICATION (*provided only if number 5 of Section 1 is checked*)

Employer must attach information which reflects duties performed, compensation and residence during the contract term.