

## TRS HALF-TIME 2017-18

Month	Total Number of Workdays in Calendar Month	Number of Hours a Retiree Working One-Half Time or Less May Work Without Triggering Surcharges	Number of days a Retiree Combining Substitute and Other TRS-Covered Employment May Work With-out Triggering Surcharges*
September 2017	21 days	84 hours	10 days
October 2017	22 days	88 hours	11 days
November 2017	22 days	88 hours	11 days
December 2017	21 days	84 hours	10 days
January 2018	23 days	92 hours	11 days
February 2018	20 days	80 hours	10 days
March 2018	22 days	88 hours	11 days
April 2018	21 days	84 hours	10 days
May 2018	23 days	92 hours	11 days
June 2018	21 days	84 hours	10 days
July 2018	22 days	88 hours	11 days
August 2018	23 days	92 hours	11 days

### ***When surcharges are due for retirees working more than one-half time***

When a TRS retiree who retired after Sept. 1, 2005 works more than one-half time in the calendar month for a TRS-covered employer, the employer is required to pay surcharges to TRS. In the 2017-18 school year, the pension surcharge is 14.5 percent of the compensation paid to that retiree in that report month without regard to when the compensation was earned. The TRS-Care surcharge is a monthly amount of \$535. Please use the View Employee Information link in the RE Portal to determine if the retiree retired before or after Sept. 1, 2005, and if the TRS-Care surcharge applies for a particular retiree.

In an effort to help employers determine when surcharges are triggered each month throughout the school year, the table below illustrates:

- 1) The total number of workdays in each month.
- 2) The number of hours a retiree may work or be on paid leave under the one-half time or less exception, (four hours multiplied by the number of workdays in the calendar month). If a retiree's employment is measured in class hours or semester hours rather than clock hours, each hour of instruction in the class-room or lab counts as a minimum of two clock hours in order to reflect instructional time as well as preparation time.
- 3) The number of days a retiree, who is combining substitute and one-half time or less work in the same calendar month, may work or be on paid leave without the employer incurring the pension and TRS-Care surcharges.\*

\*Working any part of a day, including a Saturday or Sunday, counts as one of the days a retiree may work when combining substitute and other work in the same calendar month.