



## ***Reporting employment after retirement***

Since the implementation of the RE Portal, additional reporting requirements are in place and it is even more critical for REs to accurately and consistently report a retiree's employment to TRS.

We have seen a few common issues that are resulting in an increased number of errors. Keep in mind that with a retiree, you are reporting the following: (1) the number of hours and days the retiree worked or was on paid leave; and (2) the amount of compensation the retiree received in that particular calendar month. This is different from reporting active members, because for a retiree usually you do not decide at the beginning of the fiscal year if a retiree is hired to work in a particular capacity for the entire fiscal year. Instead, you determine each calendar month the number of hours a retiree actually worked each calendar month and determine the retiree's employment type based on that total. Remember each day the retiree works should be counted as a day worked, whether it is during the workweek or the weekend.

For example, if on the September 2017 report a retiree was reported as being expected to work full time from Sept. 1, 2017–Aug. 31, 2018, but the retiree did not work at least half time in December, then the retiree did not actually work full time during the entire school year. In this situation, an ER27 would be needed to change the ending date of full-time employment on the November record to Nov. 30, 2017. The ER20 for December would indicate the retiree is working half time or less from Dec. 1–Dec. 31, 2017.

Additionally, a retiree who changes position codes from month to month, must be reported accurately. If the September ER20 stated a retiree would be working in Position Code 02 from Sept. 1, 2017–Aug. 31, 2018, but the retiree switched to working in Position Code 04 in November, then the 02 position would need to be ended as of Oct. 31, 2017 with an ER27. Then, the November record for Position Code 04 would start with Nov. 1, 2017.

If a retiree works in different positions each month or changes employment types from month to month, it may work best to report the retiree's employment beginning and ending dates on a month-to-month basis.

Remember, with retirees, you are reporting what was actually worked and the amount of compensation paid during that calendar month, not what was expected to have been worked or paid. Therefore, ER reports cannot be submitted before the calendar month is over.

## ***Penalty fees on late reports postponed***

As you may recall, TRS Rule 25.28, pertaining to penalty fees on late reports, was originally scheduled to be effective with January 2018 reports. **Because of the on-going efforts to transition to the new employer reporting system, TRS will NOT be implementing the penalty fee for the current 2017-18 school year.** Instead, penalty fees on late reports will be effective with the *September 2018* reports.

Penalty interest on late TEXNET deposits is still in effect. Please remember to transmit your TEXNET deposits on time so that penalty interest is not accrued on those deposits.