

Employment After Retirement (EAR) Limits (for Reporting Employers)

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. 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 tables below illustrate:

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.

EAR Limits for FY21

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 Workdays Retiree Combining Substitute and Other TRS-Covered Employment May Work Without Triggering Surcharges
September 2020	22 days	88 hours	11 days
October 2020	22 days	88 hours	11 days
November 2020	21 days	84 hours	10 days
December 2020	23 days	92 hours	11 days
January 2021	21 days	84 hours	10 days
February 2021	20 days	80 hours	10 days
March 2021	23 days	92 hours	11 days
April 2021	22 days	88 hours	11 days
May 2021	21 days	84 hours	10 days
June 2021	22 days	88 hours	11 days
July 2021	22 days	88 hours	11 days
August 2021	22 days	88 hours	11 days

EAR Limits for FY20

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 Workdays Retiree Combining Substitute and Other TRS-Covered Employment May Work Without Triggering Surcharges
September 2019	21 days	84 hours	10 days
October 2019	23 days	92 hours	11 days
November 2019	21 days	84 hours	10 days
December 2019	22 days	88 hours	11 days
January 2020	23 days	92 hours	11 days
February 2020	20 days	80 hours	10 days
March 2020	22 days	88 hours	11 days
April 2020	22 days	88 hours	11 days
May 2020	21 days	84 hours	10 days
June 2020	22 days	88 hours	11 days
July 2020	23 days	92 hours	11 days
August 2020	21 days	84 hours	10 days

