

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

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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.*

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