

RETIRED EMPLOYEES RETURNING TO WORKDate: August 11, 2009

The Columbia County Board of Education recognizes the value of utilizing the expertise and knowledge of veteran employees who are eligible for retirement but still wish to work. The employment of retired personnel will be made based on the needs of the school system and availability of positions, in accordance with the guidelines and regulations of the Teachers Retirement System of Georgia (TRS). Retired certified employees returning to work shall sign an annual employment contract and the offering of additional contracts will be contingent upon satisfactory annual evaluations and the need for the position as determined at the sole discretion of the Board of Education.

Retired teachers, as defined by the laws governing the TRS, who work 49% or less will be paid the pro rata portion of a full time teacher's salary based on degree and experience. For retired teachers who return to work full-time, Georgia Code Section 47-3-127.1 requires that school systems pay all employer and employee contributions to the TRS. Therefore, compensation paid to such employees will equal a full-time teacher's salary based on degree and experience, less all required deductions, including but not limited to, contributions to the TRS.

Retired administrators who return to work as 49% or less administrators will be paid the pro rata portion of a full time administrator's salary at the step on which the administrator was paid at the time of retirement. For retired administrators who return to work full-time, Georgia Code Section 47-3-127.1 requires that school systems pay all employer and employee contributions to the TRS. Therefore, compensation paid to such employees will equal a full-time administrator's salary at the step on which the administrator was paid at the time of retirement, less all required deductions, including but not limited to, contributions to the TRS.

A public school retiree who returns to work will be an employee at will and placed on the pay scale for the position and related experience.

In order to encourage retired employees to return to work if needed, the Board of Education will offer the following employee benefits to retired employees who are approved to return to work.

I. BENEFITS

- A. Sick Leave - Employees will earn the appropriate percentage of leave based on the percentage worked for the same full time position and will be allowed to accumulate up to 45 days of unused sick leave.
- B. Benefits - Certified employees will be eligible to participate in the following: life, dental, vision, and cancer insurance, deferred compensation plans, cafeteria plan/flex spending, and the Professional Association of Georgia Educators. Public school employees will be allowed to participate in all eligible benefits offered by Columbia County Board of Education.

II. ELIGIBILITY

- A. **Certified Employees**—Employees must meet the following State requirements:
 - a. **Retired Employees Who Work 49% or Less**
 - i. Work up to but not more than **the maximum part-time hours allowed by the TRS.**
 - ii. Complete a one month break in service between retirement and return to work.

- iii. Be approved annually by the retirement system before being allowed to return to work.

b. Retired Employees Who Work Full Time and Continue to Receive Full Retirement Benefits

- i. **Must have been retired under a normal service retirement for a minimum of twelve months.**
- ii. Must hold a full-time classroom teacher, principal, superintendent, media specialist, or counseling position.
- iii. Must have as sole responsibility the academic instruction of students in classrooms.

c. Retired Employees Who Work Full Time and Accept a Cessation of Retirement Benefits

- i. **Must become a contributing member of the retirement system and be governed by the retirement provisions of GA Code 47-3-127; or**
- ii. **Choose not to reinstate membership in the retirement system, in which case retirement benefits shall be suspended during the period of restored service. Upon cessation of such service, retirement allowance will be resumed.**

d. Limitations

- i. Retired employees who return to work 49% or less are not subject to the TRS retirement withholding or matching contributions.
- ii. Retired employees who return to work full-time may not participate in extra-duty activities such as coaching, after school programs, or any position that earns additional pay.
- iii. A retired teacher who retired as a principal may not be employed as a principal in the same school in which he or she was so employed prior to retirement.
- iv. A retired teacher who retired as a school superintendent may not be employed as a school superintendent in the same school system in which he or she was so employed prior to retirement.
- v. **Retired employees desiring to return to work will be hired and/or rehired annually and only after all non-retired employees have been placed.**

- B. Public School Employees—** Such **retired** employees **aged 65 or older**, including custodians, bus drivers, school nutrition workers, and other applicable non-certified employees, may return to work following retirement from the Public School Retirement System without limitations. **Rehired retirees less than age 65 may return to work; however, retirement benefits shall be suspended during the period of restored service. Upon subsequent termination of service, retirement benefits shall be restored.**

PROCEDURE: NO

ADOPTED: 6/11/02

REVISED: 6/11/02, 2/12/08, 8/26/08, 2/24/09

Columbia County Board of Education