



CT TEACHERS' RETIREMENT BOARD

765 ASYLUM AVENUE HARTFORD, CT 06105-2822  
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**From:** TRB Webmaster for Darlene Perez  
**Sent:** Monday, October 19, 2015 3:37 PM  
**To:** Superintendents and Business Managers  
**Subject:** CT Teachers' Retirement - Post Retirement Reemployment Clarifications/Forms

The laws governing this system mandate the reporting of compensation paid to retirees who are reemployed receiving compensation paid out of public money appropriated for school purposes.

Retirees working under the 45% rule cannot receive fringe benefits, such as health insurance, board paid annuities or any other form of compensation other than salary.

You will find links to the mandatory income reporting forms for reemployed retirees below:

[Post Retirement Reemployment 45% Rule - Employer Form](#)  
[Post Retirement Reemployment 45% Rule - Employee Form](#)  
[Subject Shortage Area or Priority School District Reemployment Form](#)

PRIOR TO making an offer to a retired member for a 2nd year of reemployment in a subject shortage area assignment or priority school district you must:

- 1) Advertise and recruit a non retired teacher for the position
- 2) Certify to the Teachers' Retirement Board there is no qualified non retired teacher available for the position
- 3) Seek and obtain prior approval from the Teachers' Retirement Board prior to offering the retired member the position on pages one and two of the subject shortage area assignment form.

Certified positions for grades K – 12 are subject to the post retirement reporting requirements. Business Managers assignments and non certified elementary through high school assignments are also not reportable if filled with a retiree from this system. College level teaching is covered by the 45% rule, including intersessions and summer school.

We strongly recommend that you fax the appropriate reporting form to the Fiscal Unit fax number at number: 860-241-9295.

If you have any questions on the post retirement reporting requirements, please contact [Patricia.Balzano@ct.gov](mailto:Patricia.Balzano@ct.gov), Fiscal Unit at 860-241-8419 or contact [Shantelle.Varrs@ct.gov](mailto:Shantelle.Varrs@ct.gov), Fiscal Unit at 860-241-8429.