	CT TEACHERS' RETIREMENT BOARD www.ct.gov/trb POST RETIREMENT REEMPLOYMENT (PRR) EFFECTIVE JULY 1, 2017		
	45% Rule	Subject Shortage Area / Priority School Districts	Alliance School Districts
Plan Provision	Member has retired from the CT Teachers' Retirement System under the "normal retirement" criteria, or is 62+ years old at the time of reemployment; or has had a six month break in service since retirement and no prearrangement to return to work at the time of retirement.	Member has retired from the CT Teachers' Retirement System under the "normal retirement" criteria, or is 62+ years old at the time of reemployment; or has had a six month break in service since retirement and no prearrangement to return to work at the time of retirement	 Member has retired from the CT Teachers' Retirement System and is receiving a retirement benefit based on 34 or more years of credited service. Is being reemployed as a teacher in an alliance school district. Worked as a teacher in that same district on July 1, 2015.
Plan Restrictions	 Cannot change PRR "type" after the beginning of the assignment, within the same school year. No current limit on number of years of reemployment allowed under this provision. Mathematically speaking the retiree could not work the entire school year while reemployed under this rule, (based on the maximum and minimum salary requirements). 	 Cannot change PRR provision after the beginning of the assignment, within the same school year. Two year aggregate lifetime limit under the above reemployment provisions while retaining pension. Future year needs must follow the 45% rule provision. 	 Cannot change PRR "type" after the beginning of the assignment, within the same school year. Two year limit from 9/1/2016 through 6/30/2018, then the provision expires.
Statutory Reporting Requirements	 Report at the beginning and end of each school year, or each assignment, if less than a school year per statute. 	 Report at the beginning and end of each school year, or each assignment if less than a school year per statute. 	Report at beginning of the assignment per statute. An e-mail will suffice.
Minimum Salary Requirement	 Retiree can earn up to 45% of the maximum full-time annual salary at the top of the scale; and must be paid at a salary rate equal to active members with the same credentials and experience. Excess earnings will be reimbursed to the CTRB. 	 Retiree must be paid at a salary rate equal to active members with the same credentials and experience. The retiree can render additional years in a PSD/SSA assignment, however, the 45% rule provision must be followed. 	Retiree must be paid at salary rate equal to active members with the same credentials and experience.
Contribution and Service	 Members do not contribute nor accrue additional service while reemployed. 	 Members do not contribute nor accrue additional service while reemployed. 	 Members do not contribute nor accrue additional service while reemployed.
Health Insurance	 The reemploying entity is NOT required to extend insurance, but may do so. The value of the health insurance is included in the maximum compensation the retiree can receive under this provision. 	 The reemploying entity is NOT required to extend insurance, but may do so. 	 The reemploying entity is NOT required to extend insurance, but may do so.
Status of Pension While Reemployed	Member retains pension under this provision.	Member retains pension under this provision.	Member retains pension under this provision.
Health Benefits	 The member (and spouse) can elect to continue Stirling and the subsidized rate, or with the employer the retiree worked for when filing his or her retirement application and is eligible for the subsidy for such insurance. 	 The member (and spouse) can elect to continue Stirling and the subsidized rate, or with the employer the retiree worked for when filing his or her retirement application and is eligible for the subsidy for such insurance. 	 The member (and spouse) can elect to continue Stirling and the subsidized rate, or with the employer the retiree worked for when filling his or her retirement application and is eligible for the subsidy for such insurance.

NOTE: A member may elect to have his or her pension suspended in order to return and earn in excess of that allowed under the 45% rule. Health insurance is not required to be offered, but can be.