Both UGA/USG retirees and their hiring units are responsible for understanding BOR Policy 8.2.8.3-Employment Beyond Retirement – see BOR Policy. TRS Retirees are responsible for understanding all TRS related retiree reemployment regulations. View the TRS Working in Retirement Brochure.

Requests must be approved by the President prior to employment of the retiree.

TRS Retirees: Per Georgia law, employers cannot enter into an employment agreement with any employee prior to his or her last day of employment (see pp 3-5 for important information).

UGA/USG retirees normally are rehired in a part-time position. In some situations, a retiree can be employed in a temporary full-time position for three months in a fiscal year and continue receiving monthly benefit payments. To request full-time employment not to exceed three months in a fiscal year, include strong justification and critical need with the request.

Requests cannot cross fiscal years. Retiree annual work commitment for the fiscal year must always be less than 49% time and compensation for the fiscal year must always be less than 49% of the authorized salary rate for the position held.

Use of faculty vs staff retiree request form determined by the position of reemployment (e.g., a faculty member returning to perform web design services would use the staff form and appropriate UGA classified IT job class title/salary)

Payment type should be selected as follows:

→ **UGA/USG Retirees Rehired in a Faculty Position:** UGA faculty can only be paid on the monthly or academic payroll. The retiree's normal monthly contracted compensation must be less than 49% of the authorized salary for the position held.

→ **UGA/USG Retirees Rehired in a Staff Position:** UGA staff can be paid on the hourly bi-weekly, salary bi-weekly, or monthly payroll as appropriate for the position held.

  ▪ **Hourly Bi-Weekly or Salary Bi-Weekly Payroll:** UGA will follow the TRS published schedule of the maximum hours that a retiree can work during each month of the fiscal year. This calculation is based on the total business days for each month, less the generally observed holidays.

  ▪ **Monthly Payroll:** The retiree's normal monthly contracted compensation must be less than forty-nine percent (49%) of the authorized salary for the position held.

Requested retiree annual salary rate must be based on one of three options but cannot be less than the UGA minimum rate for benefits eligible employees, and must be approved by the unit’s Sr Vice President.

→ **Salary at retirement**

→ **Salary at retirement plus average merit increases applied since retirement** [Merit Increase Calculator](https://example.com)

→ **Market rate for the position as follows:**

  ▪ **Faculty:** Unit provides strong justification based on current salary rate for faculty in the discipline of similar rank and work assignment.

  ▪ **Staff:** Annual salary rate within the range of the appropriate UGA classified staff position.

Email draft copy of faculty retiree-rehire request form for review and feedback:

→ **Faculty:** Office of Faculty Affairs (covert@uga.edu)

Route for appropriate review and approval:

→ Department Head/Director & Dean/VP

→ Prior to routing to Sr VP & President, forms must be routed for tracking to:

  ▪ **Faculty:** Faculty positions to Office of Faculty Affairs, 225 New College, Campus Mail

  ▪ **Staff:** Staff positions to Office of Human Resources, Human Resources Bldg, Campus Mail

Approval notification:
UGA/USG PART-TIME RETIREE REQUEST FORMS
Choose appropriate form based on position of reemployment of the UGA/USG Retiree

→ UGA STAFF POSITION FORM

→ UGA FACULTY POSITION FORM

Questions:

Hiring a Retiree in a Staff Position:  If you have questions about hiring retirees in staff positions contact Human Resources at 706-542-2222.

Hiring a Retiree in a Faculty Position:  If you have questions about hiring retirees in faculty positions, contact Office of Faculty Affairs 706-542-0547.
IMPORTANT MESSAGE REGARDING EMPLOYMENT OF TRS RETIREES

TRS is governed by Georgia law which specifically states, “Each employer shall certify to the board of trustees the date on which the employee’s employment is or will be severed and that no agreement exists to allow the employee to return to service, including service as or for an independent contractor.” [O.C.G.A. § 47-3-101(a)].

Each employer is required to certify that no pre-existing agreement exists on the TRS Retirement Certification Report (TRS-8 form). TRS audits retiree accounts for compliance with Georgia law. A violation of this law will require us to revoke a retiree’s retirement date. The employee may apply for retirement at a future date; however, future retirement dates will be subject to the benefits allowable on that date and not the employee’s original retirement date. Additionally, if an employee’s retirement date is revoked, you or the employee may be liable to TRS for all monthly benefit payments paid.

For example, an employee retires effective December 1, 2012, to receive the 3% tax offset. If an audit of this account reveals that you and the employee entered into a pre-existing agreement, verbal or written, allowing the employee to return to work effective January 1, 2013, the employee’s December 1st retirement date will become null and void. The employee may reapply for retirement at a future date; however, the 3% tax offset is no longer in effect for all retirements on or after January 1, 2013.

Another example to consider is one of your employees retires effective December 1, 2012. You and your employee have verbally agreed that the employee will suspend their TRS benefit effective January 1, 2013 and return to work full-time from January - May, 2013. At the end of the employee’s full-time employment, the employee will reinstate their TRS retirement benefit and maintain their December 1, 2012 retirement date. If an audit of this account reveals that you and the employee entered into this pre-existing agreement, the employee’s December 1, 2012 retirement date will be revoked.

Please be advised that “Any person who knowingly makes any false statements or falsifies or permits to be falsified any records of the retirement system…shall be guilty of a misdemeanor…..shall be punished by a fine not exceeding $500.00, imprisonment not exceeding 12 months, or both. [O.C.G.A. § 47-3-141(a)]. To ensure compliance with Georgia law, please make sure that you and your staff are aware of all employment issues prior to signing/certifying the TRS-8 form.

TRS is here to assist you, so please feel free to contact us anytime with any questions you may have.