

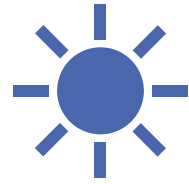
# TRS SURCHARGES WORKING AS A SURCHARGE SUB

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What do you need to know?



# TRS Resources



- ✓ Did you retire from a **TRS position** after **September 1, 2005**?
- ✓ **If YES**, you are a **surcharge substitute**.
  - Surcharges are additional contributions that TRS-covered employers must pay to TRS for employing TRS retirees.
- ✓ Visit the TRS website.
  - [www.trs.texas.gov/](http://www.trs.texas.gov/)
  - See the **Employment After Retirement Guide** for info.
  - See the **EAR** (Earnings After Retirement) Limits to understand how many days you can work monthly without triggering surcharges.

TEACHER RETIREMENT SYSTEM OF TEXAS

COL BUS

EAR

**EMPLOYMENT AFTER RETIREMENT**  
How it Works for You

December 2021

The TRS logo, featuring a stylized apple and the text "TRS" and "TEACHER RETIREMENT SYSTEM OF TEXAS".

The image shows the cover of a guide titled "EMPLOYMENT AFTER RETIREMENT: How it Works for You". At the top, it says "TEACHER RETIREMENT SYSTEM OF TEXAS". Below that is a collage of three photos: an older man with glasses looking at a smartphone, a woman in a classroom holding a book, and a man driving a yellow school bus. The main part of the cover features a large, stylized "EAR" in white letters on a blue background. To the right of the letters is a photo of two people sitting on the floor, looking at a laptop. On the left side, there are three red circular icons: a laptop, a gear, and a calendar. At the bottom right is the TRS logo and the date "December 2021".



# Absence vs. Vacancy

Working in an ABSENCE position	Working in an VACANCY position
<ul style="list-style-type: none"><li>✓ If you are working for an employee taking a day(s) off<ul style="list-style-type: none"><li>❑ Work as many individual days as you want a month</li><li>❑ Working in long-term positions is fine</li></ul></li><li>✓ The key is the position MUST be attached to an active employee!</li><li>✓ Be careful – if the employee has a “last day worked” <u>any days you work past that date becomes a <b>VACANCY.</b></u></li></ul>	<ul style="list-style-type: none"><li>➤ Working in a vacancy position (a new allocation or a position where the employee has separated) can impact you!</li><li>➤ You MUST follow the EAR limitations on days eligible to work (10-12)<ul style="list-style-type: none"><li>❑ You may be temporarily “deactivated” for the month to avoid surcharges</li><li>❑ The Sub office can add you to jobs</li></ul></li><li>➤ Teacher-Tutor jobs are ALWAYS vacancies!<ul style="list-style-type: none"><li>❑ There is no “employee” attached</li></ul></li></ul>



Month	Number of Workdays Retiree Combining Substitute and Other TRS-Covered Employment May Work Without Triggering Surcharges
September 2021	11 days
October 2021	10 days
November 2021	11 days
December 2021	11 days
January 2022	11 days
February 2022	11 days
March 2022	11 days
April 2022	11 days
May 2022	11 days
June 2022	11 days
July 2022	11 days
August 2022	11 days

## EAR Limits for FY22

- ✓ If you work ONLY vacancy positions, you must stay under the EAR workday limit for the month.
- ✓ If you work a combination of vacancy and absence positions, ALL days count towards this monthly total.
  - All days count.
  - Half-days count as whole days in that total.
- ✓ Be mindful when accepting a long-term position in the event the employee separates.
- ✓ If you are in a vacancy position, you WILL be **deactivated** for the month to prevent your accidentally going over your EAR limit.
- ✓ Call our office with questions!!!

