

# COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

## PENSION IMPACT NOTE

### 100TH GENERAL ASSEMBLY

BILL NO: **HB 3080, as amended by HA 1** May 1, 2018  
SPONSOR (S): Reis – Bryant et al. (Manar – Schimpf)  
SYSTEM(S): TRS

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**FISCAL IMPACT:** The fiscal impact of HB 3080, as amended by HA 1, is not known. TRS says they do not know how many retired teachers return to work unless the annuitant exceeds the limitation on paid days or hours, as articulated below.

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**SUBJECT MATTER:** HB 3080, as amended by HA 1, modifies the number of days or hours a TRS annuitant may work without impairing his or her retirement status, as summarized below.

**COMMENT:** Currently, a TRS annuitant may accept employment as a teacher without impairing his or her retirement status, under certain conditions. The statutory limitations for return-to-service are 100 paid days or 500 paid hours in each school year. Under HB 3080, as amended by HA 1, beginning on July 1, 2017 through June 30, 2019, the threshold would change to 120 paid days or 600 paid hours, but not more than 100 paid days in the same classroom. Beginning on July 1, 2019, the limit would revert back to the current limit of 100 paid days or 500 paid hours in each school year.

DH:bj  
LRB100 06231 RPS 23158 a