

# COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

## PENSION IMPACT NOTE

### 97TH GENERAL ASSEMBLY

BILL NO: **SB 2279**

March 2, 2011

SPONSOR: Raoul

SYSTEM(S): TRS

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**FISCAL IMPACT:** There is no fiscal impact associated with SB 2279 since retired teachers who return to work are not accruing any additional service credit in TRS for their service.

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**SUBJECT MATTER:** SB 2279 extends the period during which a TRS annuitant may accept employment for up to 120 paid days or 600 paid hours in a school year without impairing his or her retirement status. This provision currently sunsets in 2011, and the bill extends it to 2021.

**FISCAL IMPACT:** There is no fiscal impact associated with SB 2279 since retired teachers who return to work are not accruing any additional service credit in TRS for their service.

**COMMENT:** Currently, a TRS annuitant (other than a disability annuitant) may accept employment as a teacher without impairing retirement status under certain conditions, one of which stipulates that the employment does not exceed 100 paid days or 600 paid hours in each school year. This provision sunsets in 2011, and SB 2279 would extend this return-to-work provision through 2021.

DH:dkb

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