



**West Virginia
Consolidated Public Retirement Board (CPRB)**

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Charleston, WV 25304
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**Teachers'
Retirement System (TRS)**

**Retiree Return to Work for
Non-Higher Education Employers
2026-2027 School Year**

Any TRS Non-Higher Education employer employing a TRS retiree is required by law to report the employment and the conditions of the employment to CPRB immediately upon the TRS retiree's acceptance of said employment. This form must be completed for all TRS retirees who return to work with a TRS Non-Higher Education employer in any capacity following a *bona fide separation from service upon retirement*. **"Bona fide separation from service upon retirement" was defined in WV statute effective July 11, 2025, to mean that a retirant has completely terminated any employment relationship with the employer or any participating employer in the TRS system for a period of at least 60 consecutive days from the "effective date of retirement" and without a prearranged agreement to return to employment with a TRS participating employer.** (WV Code § 18-7A-3) This definition will be applied to all who retire on or after August 1, 2025. An employment relationship includes employment in any capacity, whether on a permanent, full-time, part-time, substitute, extracurricular duty assignment (i.e., coach), per diem, temporary or leased employee (i.e., independent contractor or an employee with a leasing organization) basis. To avoid engaging in a prearranged agreement, a retiree may not apply for or have discussions regarding re-employment with a TRS participating employer until the 60-day period following the retiree's effective date of retirement has expired.

If a retiree fails to have a *bona fide separation from service upon retirement* or if such retiree or his or her TRS employer fails to report post-retirement employment in a manner satisfactory to the CPRB, then the retiree's retirement **shall be voided** and the member **shall repay** to TRS the gross amount of all annuity payments received related to such voided retirement. If your retirement is voided, any future tax repercussions will fall solely upon the member and may have negative tax consequences. (WV Code § 18-7A-13a)

All TRS retirees who return to employment should contact PEIA, if applicable, to determine any negative impacts on their PEIA insurance if their monthly retirement annuity is suspended or voided.

Information contained within this form illustrates the CPRB's understanding of the current provisions of TRS. These provisions are contained in WV Code § 18-7A-1 et seq. and are subject to modifications by the WV Legislature each year. In the event there is a discrepancy between this form and WV State Code, the language in the WV State Code shall prevail.

Section 1: Retired Employee Information

Full Name	SSN (Last 4 Digits)	Date of Birth	Telephone Number
Mailing Address	City	State	Zip Code
Occupation Title Immediately Preceding Retirement	Effective Retirement Date (Always 1 st day of a month)		
Post-Retirement Occupation Title	Post-Retirement Employer Name		

Section 2: Impact of Return to Employment on TRS Retirement Benefit

Review the 6 employment options below and mark the ONLY box which applies:

A TRS **regular** retiree may accept **substitute, temporary, extracurricular duty assignment (i.e., coach), per diem, or part-time employment** with a TRS participating employer(s) following a *bona fide separation from service upon retirement*, other than as a college teacher, for a relatively short period (no more than a 140 day contract) without a loss of benefits. The retiree must **not** be considered in any way a permanent or regular employee. For a retiree not engaged in substitute teaching, each day a retiree is paid constitutes one day worked regardless of the number of hours or amount of pay. For a retiree engaged in substitute teaching, the number of days worked shall be determined by totaling the number of hours worked and dividing by the standard numbers of hours that a full-time teacher works per day. If 140 days is exceeded with one or multiple employers and the retiree has not been approved as a Critical Need Substitute Teacher or Critical Need Substitute Bus Driver, the retiree's monthly retirement benefit will be reduced by the prior service allowance, which is a different amount for every retiree. The retirement benefit shall be reduced for each month in which an excess day is worked, for the remainder of the fiscal year. The employer(s) **must** notify CPRB immediately upon a retiree nearing 140 days so that CPRB may reduce the annuity accordingly. The benefit reduction is effective the month in which the retiree exceeds 140 days. The retiree and employer(s) are responsible to notify CPRB of the date in which the retiree is no longer employed to enable CPRB to restore the full retirement benefit. **This option requires annual completion of the Return to Work form.*

Any TRS **regular or disability** retiree who is a leased employee (i.e., independent contractor or an employee with a leasing organization) following a *bona fide separation from service upon retirement* is not eligible to participate in TRS and there will be no impact on their retirement benefit. **This option does not require annual completion of the Return to Work form.*

TRS Retiree Return to Work for Non-Higher Education Employers 2026-2027 School Year

Section 2 (continued): Impact of Return to Employment on TRS Retirement Benefit

A TRS **regular** retiree may be **regularly employed for full-time service** (permanent employment) with a TRS participating employer following a *bona fide separation from service upon retirement*; however, his or her retirement benefit will be reduced by the prior service allowance, which is a different amount for every retiree. Regularly employed for full-time service means employment in a 200-day contract or greater. The employer **must** notify CPRB immediately upon a retiree being regularly employed for full-time service so that CPRB may reduce his or her annuity accordingly. The benefit reduction is effective the month in which the retiree is regularly employed for full-time service. The original retirement benefit will be restored in the month following termination of regular full-time employment. The retiree and employer are responsible to notify CPRB of the date in which the retiree is no longer regularly employed for full-time service to enable CPRB to restore the full retirement benefit. **This option does not require annual completion of the Return to Work form.*

A TRS **disability** retiree who accepts employment as a **substitute, temporary, part-time, or full-time employee** following a *bona fide separation from service upon retirement* in a different occupation other than that from which he or she was disabled may not receive a prior service allowance during such employment with a TRS employer. The employer **must** notify CPRB immediately upon a retiree being employed so that CPRB may reduce his or her annuity accordingly. CPRB shall discontinue the prior service allowance on the first day of the month within which employment begins. CPRB shall resume payment of the prior service allowance on the first day of the month succeeding the month within which the employment ceases. The retiree and employer are responsible to notify CPRB of the date in which the retiree is no longer employed to enable CPRB to restore the full retirement benefit. **This option requires annual completion of the Return to Work form.*

A TRS **disability** retiree who accepts employment as a **substitute, temporary, or part-time employee** following a *bona fide separation from service upon retirement* in the same occupation which he or she occupied immediately prior to his or her disability shall have the payment of his or her disability benefits discontinued. The employer **must** notify CPRB immediately upon a retiree being employed as a substitute, temporary, or part-time employee so that CPRB may discontinue his or her annuity. The disability annuity shall be discontinued on the first day of the month within which return to employment occurs. Upon termination of employment, the member must reapply for retirement. **This option does not require annual completion of the Return to Work form.*

A TRS **disability** retiree who is **regularly employed for full-time service** (permanently employed) following a *bona fide separation from service upon retirement* in the same occupation which he or she occupied immediately prior to his or her disability shall have the payment of his or her disability benefits discontinued. The employer **must** notify CPRB immediately upon a retiree being regularly employed for full-time service so that CPRB may discontinue his or her annuity. The disability annuity shall be discontinued on the first day of the month within which the return to employment occurs, and he or she **must begin contributing to TRS**. Upon termination of employment, the member must reapply for retirement. **This option does not require annual completion of the Return to Work form.*

Section 3: Retired Employee Questions and Acknowledgment

1. Have you read and do you understand the circumstances of post-retirement employment which may negatively impact your retirement benefit? Yes No
2. Was your effective retirement date on or after August 1, 2025? Yes No
**If Yes, complete questions 3 and 4. If No, please sign and date.*
3. Did at least 60 consecutive days from your "effective retirement date" pass before you first resumed post-retirement employment? Yes No
4. Did you apply for or have discussions with a TRS participating employer regarding re-employment prior to or during the 60-day period following your effective retirement date? Yes No

By signing this form, I hereby certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Retired Employee Signature

Retired Employee Printed Name

Date

Section 4: Employer Questions and Acknowledgment

1. What was the retiree's first day worked post-retirement in this school year? _____
2. If the retiree had an effective retirement date on or after August 1, 2025, did the retiree apply for or have discussions with your agency regarding re-employment prior to the expiration of the 60-day period? Yes No N/A

By signing this form, I hereby certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Employer Representative Signature

Employer Representative Printed Name

Date

Return this completed form to CPRB at the address on the top of Page 1