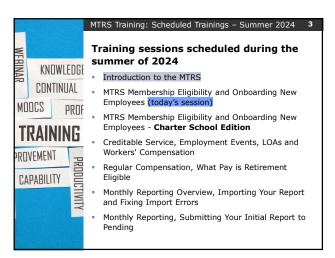
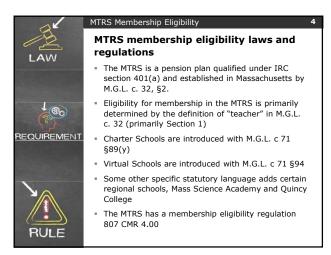
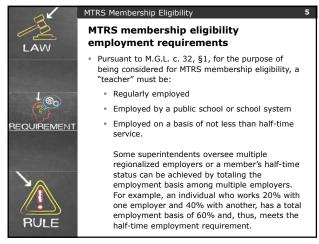


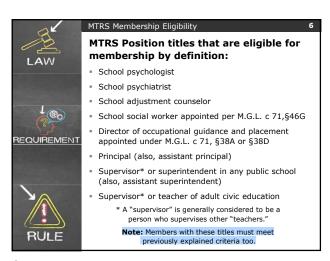
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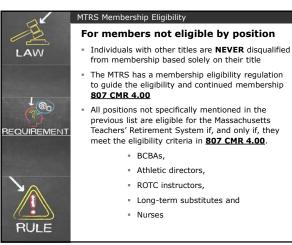






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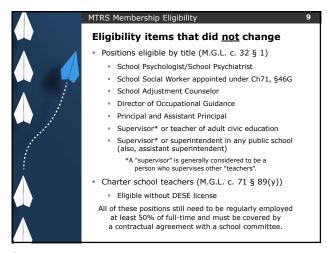


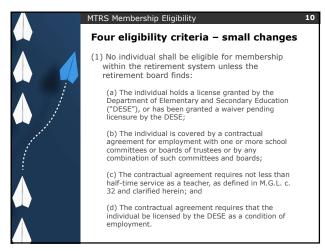


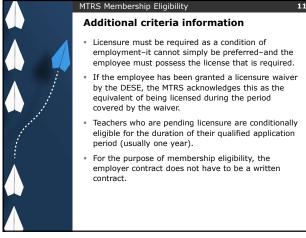
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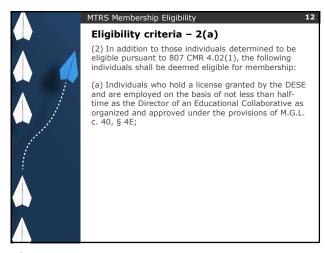
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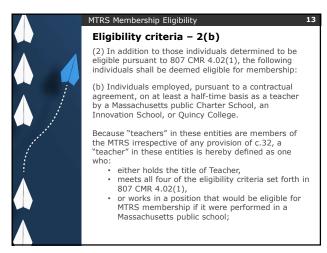


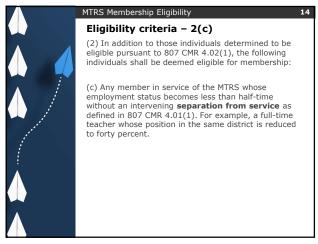




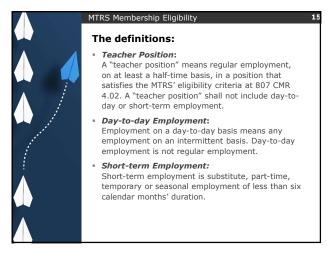
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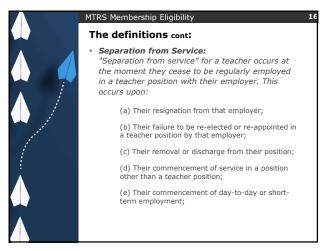


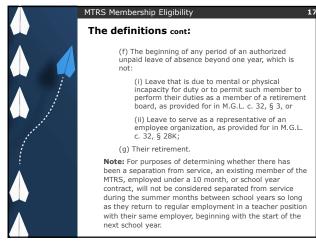




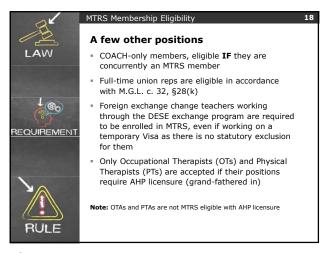
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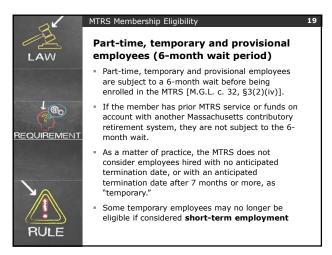




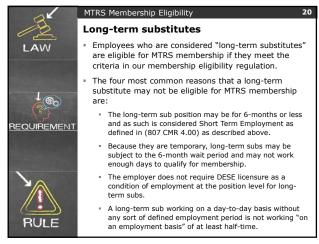
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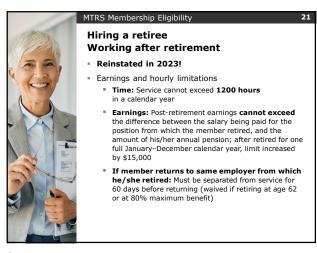
Employer Services Unit



19



20



Employer Services Unit



Hiring a retiree Working after retirement

- Rehired retirees can place their benefit on-hold and work with no restrictions
- No retirement deductions are required
- A member can reinstate as an active member pursuant to M.G.L. c. 32 §105
- No restrictions when working:

 - Out of state
 - Federal Government

22



Working after retirement continued..

- Different rules in the event of an ESE-approved
 - "critical shortage": RetirementPlus retirees must wait two years to be eligible
 - School district must apply to DESE to obtain a one-year waiver for a specific position
 - If above are met, the retiree may work without earnings limitation for the duration of the critical shortage waiver
- Employers should complete a Retiree Earnings Limit Calculator in MyTRS for each MTRS retiree, each year, and save it to protect themselves

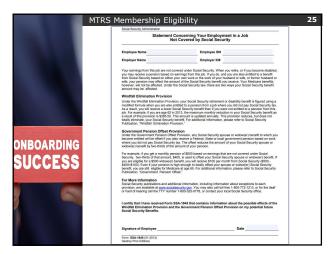
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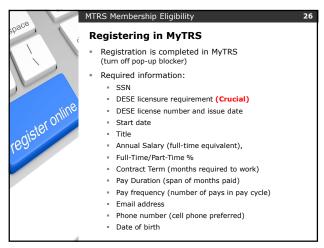
Registering employees

- Registration is required by law (M.G.L. c. 32 § 3)
- New member registration should be a part of an employer's on-boarding process with HR
- Newly MTRS eligible members must be registered for their deductions to be submitted to the MTRS
- New employees should be set up to have MTRS contributions in your payroll software
- **Existing employees** (e.g., Para or Teachers' Aide to a Teacher) who become teachers need to be registered, and the first day of work as a teacher is their MTRS employment start date
 - Do not use the date they were first hired as a Para or Teachers' Aide
 - Remember to switch their retirement system and update their contribution rate (if necessary) in the payroll software

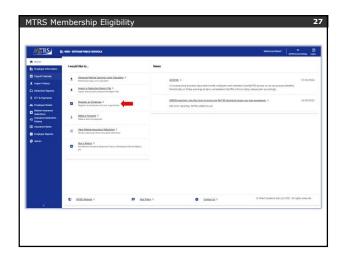
Employer Services Unit



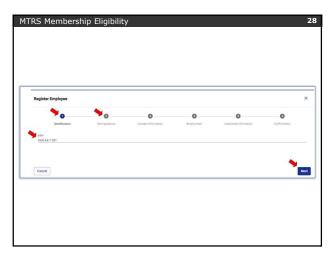
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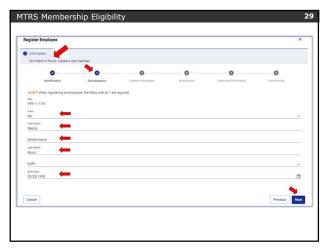


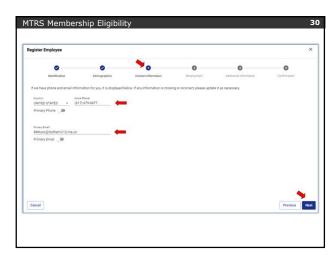
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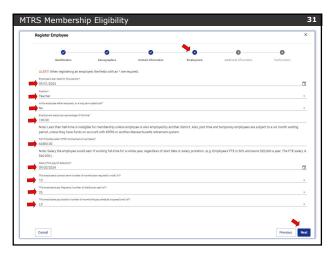
MTRS Membership Eligibility Employer Services Unit

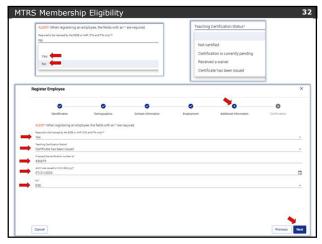


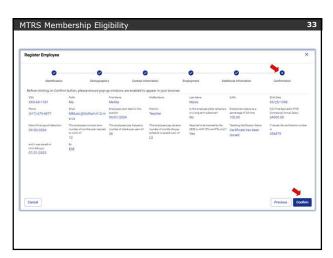


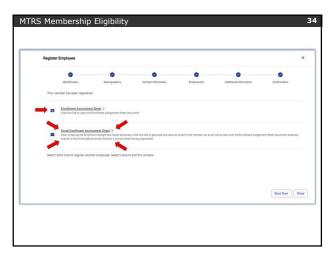


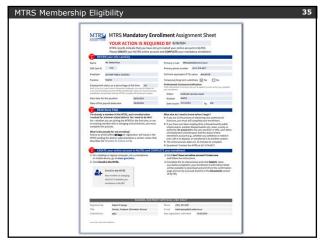
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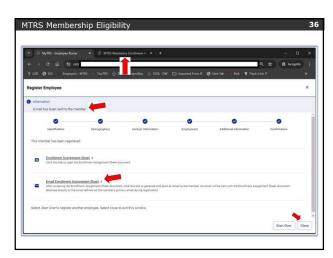


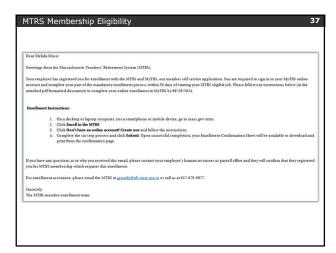


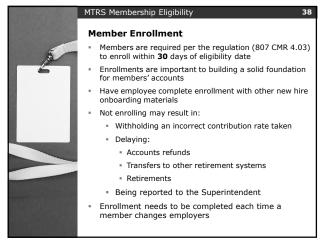




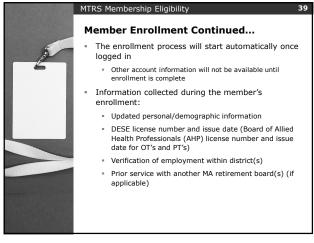








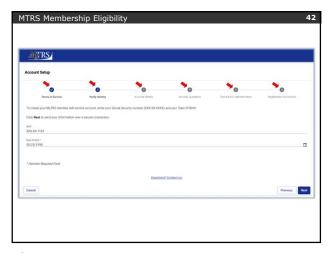
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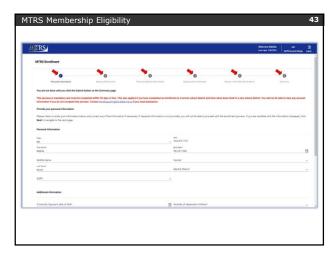
MTRS Membership Eligibility Employer Services Unit



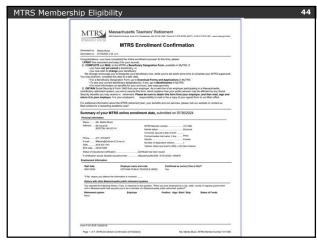




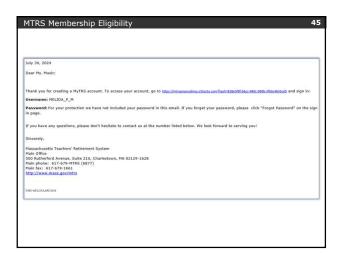
Employer Services Unit

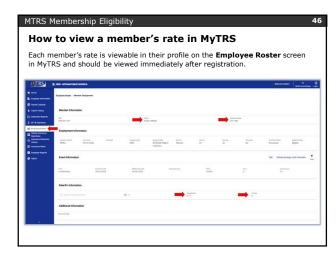


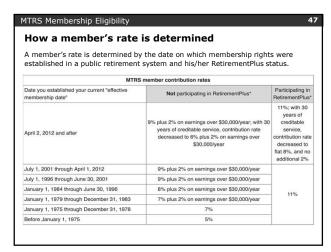
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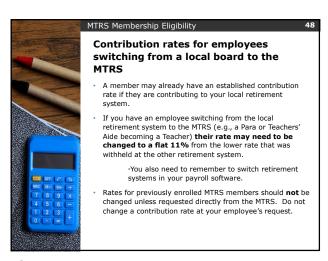
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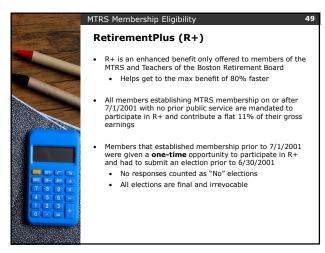


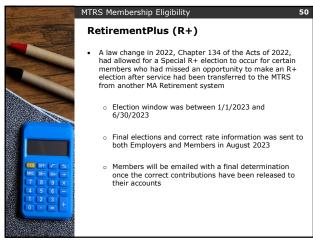




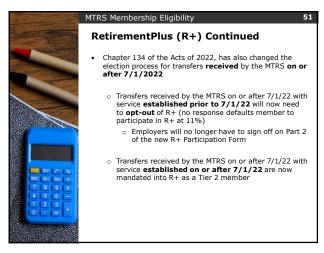
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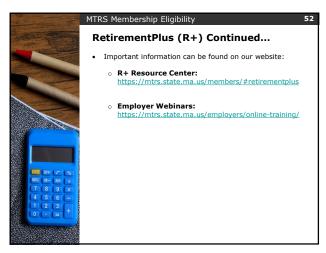






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53

