

RÉSUMÉ DIGEST

ACT 344 (SB 14)

2026 Regular Session

Price

Prior law provided multiple return-to-work provisions for retirees of the Teachers' Retirement System of La. (TRSL) who become reemployed in covered positions based on retirement date and position type, and provided for earning limits, benefit suspension, and critical shortage certifications.

Prior law provided for alternative reemployment options, which included earning limitations and the option for a retiree to suspend benefits, regain system membership, and earn a supplemental benefit, subject to certain limitations and caps.

Prior law provided special return-to-work provisions for retirees that return to work employed in critical shortage positions, which included employer certification, advertising requirements, and definitions.

Prior law also provided for return-to-work for retirees reemployed in positions through personal service or corporate contracts when the services performed could have been performed by employees of a public school system.

Prior law required that employers report certain reemployment information to TRSL and provided for liability for noncompliance.

New law reorganizes and consolidates the separate return-to-work reemployment provisions applicable to retired members of TRSL.

New law establishes eligibility categories for reemployment while receiving a retirement benefit, including the following:

- (1) Retirees who retired on or before June 30, 2010.
- (2) Retirees who are at least 65 years of age.
- (3) Retirees who return to covered employment after a 12-month waiting period from the effective date of retirement; if a retiree returns to covered employment before the 12-month waiting period has elapsed, the retiree's benefit is suspended until the 12-month waiting period is satisfied.

New law provides for an earning limit of 50% of a retirees original final average compensation (FAC). Benefits are reduced by any amount earned in excess of this limit.

New law provides for a retiree, in a full-time position, to suspend his retirement benefits and regain membership in the system, which would allow for a supplemental benefit based on the new service.

New law provides for critical shortage positions which must be advertised, including an orientation and mobility specialist and educator of the visually impaired.

New law further provides for retirees hired through contracts.

New law requires TRSL and the legislative auditor to identify any actuarial impact and report their findings at least 120 days prior to the start of the 2034 legislative session for consideration of legislative action, as necessary.

Effective July 1, 2026.

(Adds R.S. 11:710.3; repeals R.S. 11:710, 710.1 and 710.2)