

UT Health Science Center: HR0120-H Retired Employees	
Version 2	Publication Date: 08/23/2024

No./Title: 120 – RETIRED EMPLOYEES	Resp. Office: HUMAN RESOURCES	Effective Date: 04/01/1977
Category: Employment	Last Review: 06/30/2024	Next Review: 12/31/2027
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Related Policies: HR0120 – Employment of University and State of Tennessee Retired Employees		

PURPOSE

Employees retired from the University of Tennessee, Board of Regents Institutions or the State of Tennessee may be further employed by the University under certain conditions as outlined herein.

1. Retired persons must wait sixty (60) days from the effective date of retirement to be re-employed. An exception to the sixty (60) day waiting period may be allowed if the department certifies in writing that no other qualified person is reasonably available. The exception must be forwarded to the Vice Chancellor of Human Resources for review.
2. After the sixty (60) day waiting period the department may request through Human Resources that a retiree be re-employed under limited exceptions and on an individual basis. The department must certify that
 - a. A need exists for skilled personnel on a temporary basis
 - b. A necessary training period for a new employee would be impractical
 - c. The retired employee has the requisite experience, training, and expertise
3. Retirees returning to work who are receiving retirement benefits from the State of Tennessee must complete the Tennessee Consolidated Retirement Services (TCRS) Temporary Employment Form certifying that the following requirements are being met:
 - a. State retirees may be employed without loss of retirement in an employer-employee relationship or as an independent contractor up to but no longer than 120 working days or the equivalent 960 hours within the twelve month period immediately following the date of re-employment.

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- b. A retired state employee may be employed as a teacher without loss of retirement benefits for a maximum of 15 semester hours (21 quarter hours) providing that the total salary paid for teaching during the twelve month period shall not exceed his/her pro rata share of the average being paid at the campus or unit in the academic discipline concerned.
 - c. A disability retiree may return to work for any State employer without loss of retirement benefits provided they do not earn more than \$6,000 in the twelve month period from the date of re-employment and do not exceed 120 working days or the equivalent. Human Resources will forward the request through the University Office of Retirement Services to Tennessee Consolidated Retirement Services (TCRS).
4. A retiree may not be hired as an independent contractor within six months following the effective date of retirement. After that time to be hired as an independent contractor conditions specified in fiscal policy must be met.
 5. The department has the responsibility for initiating the Initial Hire/Rehire Form to re-employ the retiree.
 6. Re-employed retirees do not participate in the employee group insurance program, receive additional creditable service for retirement or accrue annual leave, leave, or receive holiday pay.
 7. Retirees wages are subject to federal withholding tax and social security taxes at the prevailing rate.