

## 2026 Regular Session

SENATE BILL NO. 14

BY SENATOR PRICE

TEACHERS RETIREMENT. Provides relative to the reemployment of retired members of TRSL in positions eligible for TRSL membership and alternative retiree reemployment options. (7/1/26)

# 1 AN ACT

2 To enact R.S. 11:710.3 and to repeal R.S. 11:710, 710.1, and 710.2, relative to the Teachers'  
3 Retirement System of Louisiana; to provide for reemployment of retired teachers;  
4 to allow for a retirement benefit while working, subject to conditions; to provide for  
5 earning limits; to provide for supplemental benefits; to provide for critical shortages;  
6 to provide for reporting and notification requirements; to provide for employee and  
7 employer contributions; to provide for service credits; to provide for definitions; to  
8 provide for an effective date; and to provide for related matters.

9 Notice of intention to introduce this Act has been published.

10        Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 11:710.3 is hereby enacted to read as follows:

### **§710.3. Reemployment of retired teachers and related provisions**

1                   reemployment. The provisions of this Paragraph shall apply beginning on the  
2                   first day of the month in which the retiree attains the age of sixty-five.

3                   (3) The provisions of Subsections C and D of this Section shall not apply  
4                   to any retiree covered under this Subsection, provided however, that a retiree  
5                   to whom Paragraph (2) of this Subsection applies may elect to be governed by  
6                   the provisions of Paragraph (C)(3) of this Section. Any election to be covered by  
7                   the provisions of Paragraph (C)(3) of this Section shall be made in writing and  
8                   filed with the appropriate officer of the employer.

9                   (4)(a) During the period of his return to active service, the retiree and his  
10                   employer shall make contributions to the retirement system as otherwise  
11                   provided by law, but the retiree shall receive no additional service credits or  
12                   accrue any additional retirement benefits in the retirement system. Upon  
13                   termination of active service, the retiree shall, upon application, be refunded the  
14                   employee contributions paid since reemployment. The refund shall be without  
15                   interest. The retirement system shall retain the employer contributions.

16                   (b) The provisions of this Paragraph shall not be applicable to any  
17                   retiree who elects to be governed by the provisions of Paragraph (C)(3) of this  
18                   Section.

19                   B.(1) Any retiree who resumes active service under the provisions of this  
20                   Chapter within twelve months immediately following the effective date of his  
21                   retirement shall have his retirement benefits suspended. This suspension shall  
22                   remain in effect for the duration of the active service or until twelve months  
23                   have elapsed from the effective date of his retirement, whichever occurs first.

24                   (2) No person who retires based on a disability shall be permitted to  
25                   return to active service pursuant to the provisions of this Section. Disability  
26                   retirees shall instead be covered by the provisions of law specifically applicable  
27                   to disability retirees.

28                   C.(1) Except as provided in Subsections B and D of this Section, any  
29                   retiree who returns to active service with an employer covered by the provisions

1           of this Chapter shall, for that period of employment, be reemployed pursuant  
2           to the provisions of Paragraph (2) of this Subsection, unless the retiree elects to  
3           be covered by the provisions of Paragraph (3) of this Subsection. Any election  
4           to be covered by the provisions of Paragraph (3) of this Subsection shall be  
5           made in writing and filed with the appropriate officer of the employer.

6           (2)(a) Earnings Limit. A retiree may be employed in any position covered  
7           by this system during any fiscal year, provided that his earnings in such  
8           employment do not exceed fifty percent of his original final average  
9           compensation during that fiscal year. If the actual earnings of the retiree exceed  
10           this amount in any fiscal year, the benefits payable to the retiree shall be  
11           reduced by the amount in excess of fifty percent of his original final average  
12           compensation.

13           (b) During the period of his return to active service, the retiree and his  
14           employer shall make contributions to the retirement system as otherwise  
15           required by law, but the retiree shall receive no additional service credits or  
16           accrue any additional retirement benefits in the retirement system. Upon  
17           termination of active service, the retiree shall, upon application, be refunded the  
18           employee contributions paid since reemployment. The refund shall be without  
19           interest. The retirement system shall retain the employer contributions.

20           (3)(a) Supplemental Benefit. Any retiree directly employed in a full-time  
21           position covered by this system may request the immediate suspension of his  
22           benefit, which may include all Deferred Retirement Option Plan and Initial  
23           Lump Sum Benefit distributions, and regain membership in the system effective  
24           on the first day of reemployment. Upon such regaining of membership, the  
25           retiree and his employer shall make contributions to the retirement system as  
26           otherwise provided by law. Upon termination, the suspended retirement  
27           allowance of the retiree shall be fully restored, effective the day after the  
28           member terminates from service.

29           (b) The retiree shall be eligible for a supplemental benefit under this

1                   option using the same computation formula applied to the retiree's original  
2                   retirement. If the retiree has been reemployed and contributed for less than  
3                   thirty-six months, the supplemental benefit shall be calculated using the  
4                   retiree's original final average compensation. If the retiree has been reemployed  
5                   and contributed for at least thirty-six months, the final average compensation  
6                   used to calculate the supplemental benefit shall be the greater of the retiree's  
7                   original final average compensation or his final average compensation since  
8                   reemployment.

9                   (i) In no event shall the member receive duplicate credit for unused sick  
10                   and annual leave that was included in the computation of his original retirement  
11                   allowance.

12                   (ii) The supplemental benefit shall be based on reemployment service  
13                   credit only and shall not include any other specific amounts which may  
14                   otherwise be provided in the regular retirement benefit computation formula,  
15                   including sick and annual leave.

16                   (c) A retiree shall not be eligible for subsequent retirement until ninety  
17                   days after resignation or termination from all employment covered by the  
18                   provisions of this Paragraph, as certified by the employer. The supplemental  
19                   benefit shall become payable effective as of the later of:

20                   (i) The date a properly executed application for subsequent retirement  
21                   is received by the board of trustees of this system.

22                   (ii) Ninety days after resignation or termination, as certified by the  
23                   employer.

24                   (d) Any application for subsequent retirement shall become void if the  
25                   retiree returns to active service covered by the provisions of this Paragraph  
26                   within ninety days of resignation or termination and elects to be covered by the  
27                   provisions of this Paragraph for the period of such employment.

28                   (e) In the event of the death of a member prior to subsequent retirement,  
29                   benefits shall be paid to the designated beneficiary or survivor in accordance

1                   with the option selected by the member at the time of his original retirement,  
2                   as provided in R.S. 11:783(A)(2) and R.S. 11:762(C) and (I). No changes to the  
3                   originally selected option shall be permitted.

4                   (f) In no event shall the supplemental benefit, when combined with the  
5                   original benefit, exceed an amount which equals one hundred percent of the  
6                   greater of the retiree's original final average compensation or the average  
7                   compensation figure used to calculate the supplemental benefit.

8                   (g) Under no circumstances shall a retiree who has regained membership  
9                   pursuant to the provisions of this Paragraph be allowed to purchase service  
10                   credit for any period employed in public service during which the retiree  
11                   continued to draw a retirement allowance.

12                   (h) A retiree who elects to be covered by the provisions of this Paragraph  
13                   for any period of employment shall also be subject to the provisions of this  
14                   Paragraph for any other concurrent employment covered by the provisions of  
15                   this Chapter.

16                   (4) For purposes of this Subsection, the following terms have the  
17                   meaning ascribed to them:

18                   (a) "Original benefit" means the benefit calculated at the time of the  
19                   retiree's original retirement, including any post-Deferred Retirement Option  
20                   Plan supplement.

21                   (b) "Original final average compensation" means the final average  
22                   compensation calculated at the time of the retiree's original retirement. If the  
23                   retiree participated in the Deferred Retirement Option Plan, the retiree's  
24                   original final average compensation shall be the greater of the average  
25                   compensation used to calculate the retiree's monthly credit or the average  
26                   compensation used to calculate any post-Deferred Retirement Option Plan  
27                   supplement.

28                   D.(1) Notwithstanding the provisions of Subsection C of this Section, a  
29                   retiree employed in a critical shortage position shall be governed by the

1                   provisions of this Subsection, unless the retiree has elected to be covered by the  
2                   provisions of Paragraph (C)(3) of this Section.

3                   (2)(a) Except as provided in Subsection B of this Section, a retiree  
4                   certified in any area who is employed in a critical shortage position may receive  
5                   a benefit during the period of his reemployment if the employer has certified to  
6                   the board of trustees of this system that a critical shortage exists.

7                   (b) Prior to certifying a critical shortage for any critical shortage  
8                   position, the employer shall:

9                   (i) For any position sought to be filled by employment of a retiree, the  
10                   employer may certify the existence of a critical shortage only if the employer  
11                   continuously advertises on the website of the employer's governing authority  
12                   and, if applicable, on the employer's own website, that the employer is soliciting  
13                   applications for future employment of certified teachers.

14                   (ii) Ensure that if a certified applicant who is not a retiree applies for an  
15                   advertised position, such applicant shall be hired before any certified retiree is  
16                   employed, unless fewer than three nonretiree applicants have applied for the  
17                   position, each of whom is certified in the critical shortage area being filled.

18                   (3) At the time of enrollment in the system, the employer for a retiree  
19                   returning to active service in a position defined in Paragraph (4) of this  
20                   Subsection shall certify to the system that a critical shortage exists for the  
21                   position in the school district. Enrollments for retirees who are employed  
22                   pursuant to the provisions of this Subsection shall terminate at the end of each  
23                   fiscal year.

24                   (4) "Critical shortage position" means any of the following:

25                   (a)(i) A position for a full-time, part-time or temporary classroom  
26                   teacher who teaches any student in prekindergarten through twelfth grade or  
27                   instructs adults through an adult education or literacy program administered  
28                   through a public institution of elementary or secondary education in a school  
29                   where a critical shortage exists.

**(ii) For purposes of this Subparagraph, "classroom teacher" shall mean any employee whose position of employment requires a valid Louisiana teaching certification; and who is assigned professional activities of instructing pupils in courses in traditional or nontraditional classroom settings where daily pupil attendance figures for the school system are kept or is assigned to proctor admissions, evaluation, or assessment testing.**

**(b) A position for a full-time, part-time or temporary certified speech therapist, speech pathologist, audiologist, educational diagnostician, school social worker, school counselor, school psychologist, interpreter, educational transliterator, or educator of the deaf or hard of hearing provided the position of employment requires a valid Louisiana ancillary certificate approved and issued by the state Department of Education in a school district where a critical shortage exists.**

(5) During the period of his return to active service under the provisions of this Subsection, the retiree and his employer shall make contributions to the retirement system as required by this Chapter, but the retiree shall receive no additional service credit or accrue any additional retirement benefits in the retirement system. Upon termination of active service, the retired teacher shall, upon application, be refunded the employee contributions paid since reemployment. The refund shall be without interest. The retirement system shall retain the employer contributions.

E. The provisions of this Section, except for Paragraph (C)(3) and Subsection G of this Section, shall apply to any retiree who returns to active service with an employer covered by the provisions of this Chapter whose reemployment is based on a contract or corporate contract when the services provided could be performed by an employee of a public school district and the services provided fall under the following areas:

**(1) Instructional programs, including regular and special education**

instruction across all age and grade levels, as well as vocational and other

1                   instructional programs.

2                   (2) Pupil support services, including child welfare and attendance  
3                   services, guidance services, health services, and pupil assessment and appraisal  
4                   services.

5                   (3) Instructional staff services, including curriculum development  
6                   services, parish-wide directors, supervisors, and coordinators of instructional  
7                   programs, media-based instructional staff, educational media or instructional  
8                   staff, and clerical and support staff that support instructional staff services  
9                   positions. The provisions of this Paragraph shall not include staff training  
10                   services.

11                   (4) School administration, including principals, assistant principals, and  
12                   related administrator positions at school sites, as well as clerical and support  
13                   staff that support school administration positions.

14                   (5) Food services operations, including school food services supervisors  
15                   and assistant supervisors, cafeteria managers and assistant managers,  
16                   lunchroom workers, aides, food services personnel, and clerical and support  
17                   staff that support food services positions.

18                   F.(1) When a retiree covered by this Section returns to active service  
19                   with an employer covered by the provisions of this Chapter, either through  
20                   direct employment, contract, or corporate contract, the employing agency shall,  
21                   within thirty days thereafter, notify the board of trustees of such employment  
22                   and the date on which employment commenced. Upon termination of the  
23                   retiree's employment, the agency shall provide the same notice.

24                   (2) In addition, the employing agency shall also report to the retirement  
25                   system within forty-five days after June thirtieth of each year, the names of all  
26                   persons being paid by the employing agency and all persons having received a  
27                   benefit, whether by contract or corporate contract, pursuant to the provisions  
28                   of this Section, along with such individuals' social security numbers, their  
29                   positions, their designations as part-time or full-time, and the amount of their

1                   earnings during the previous fiscal year ending on June thirtieth of the  
2                   reporting year. The employing agency shall also transmit a monthly  
3                   contributions report pursuant to R.S. 11:888(A). Such monthly reports shall be  
4                   transmitted within thirty days of the last day of each month and shall include  
5                   the salary paid to each individual retiree to whom this Section applies. Should  
6                   failure to give notice of return to active service or failure to report any other  
7                   information required by this Section result in any payment being made in  
8                   violation of this Section, the employing agency shall be liable to the system for  
9                   the repayment of such amounts.

10                  (3) Should any employer covered by the system employ a retiree subject  
11                  to this provision and fail to submit the report required by this Subsection, the  
12                  retiree shall be considered as returning to active service under the provisions  
13                  of Paragraph (C)(2) of this Section.

14                  G.(1) The salary of a retiree who is reemployed pursuant to the  
15                  provisions of this Section shall be based on the salary schedule which accounts  
16                  for all prior years of teaching service and pertinent experience.

17                  (2) The status of any retiree who is reemployed pursuant to the  
18                  provisions of this Section shall be the same as a full-time active employee and  
19                  shall be subject to all applicable rules, procedures, policies, and statutes  
20                  governing full-time active employees.

21                  Section 2. R.S. 11:710, 710.1, and 710.2 are hereby repealed.

22                  Section 3. The cost of this Act, if any, shall be funded with additional employer  
23                  contributions in compliance with Article X, Section 29(F) of the Constitution of Louisiana.

24                  Section 4. This Act shall become effective on July 1, 2026.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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DIGEST

SB 14 Original	2026 Regular Session	Price
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Present law provides multiple return-to-work provisions for retirees of the Teachers' Retirement System of Louisiana (TRSL) who become reemployed in covered positions based on retirement date, position type and provides for earning limits, benefit suspension, and critical shortage certifications.

Present law provides for alternative redeployment options, including 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.

Present law provides special return-to-work provision for retirees that return to work employed in critical shortage positions which includes employer certification, advertising requirements, and definitions.

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

Present law requires that employers report certain reemployment information to TRSL and provides for liability for noncompliance.

Proposed law repeals R.S. 11:710, 710.1, and 710.2.

Proposed law makes no substantive changes to certain eligibility requirements, benefit entitlements, earnings limitations, contribution requirements, supplemental benefit provisions, critical shortage provisions, reporting obligations, or employment status of reemployed retirees.

Effective July 1, 2026.

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