

TRA POLICY UPDATE:

Mandatory break in service

Beginning January 1, 2027, retiring TRA members must have a 90-day break in service before returning to work in TRA-covered positions. The TRA Board of Trustees passed this policy update at its September 2025 meeting. The change brings TRA into alignment with other public pension funds as well as federal tax law.

90-DAY BREAK IN SERVICE DETERMINATION

TRA determines the 90-day break in service requirement using the 90 calendar days immediately following a member's last day of employment. The last day of employment is the last day a member worked and earned salary in a TRA-covered position, not the date the member received the salary.

For example:

LAST DAY

A member retires with a last day of employment of January 1, 2027.

DAY 1

January 2, 2027, is day 1 of the 90-day break in service.

DAY 90

April 1, 2027, is day 90 of the 90-day break in service.

DAY 91

April 2, 2027, is the earliest date the member can resume working in a TRA-covered position.

VIOLATIONS

If a member earns salary in a TRA-covered position during the 90 calendar days immediately following the reported last day of employment, TRA will take the following actions:

- » **Recalculate the 90-day break in service period** based on the member's new last day of employment.
- » **Stop the payment of the retirement benefit** and adjust the benefit to reflect the updated effective date.
- » **Invoice the member** for the full repayment of any benefit payments received or adjust the member's future benefit payment(s) to recoup the overpaid funds.

VIOLATION EXAMPLE:

- » A member retires with a last day of employment of January 1, 2027, and does not have a formal Return-to-Work Agreement or Annuitant Employment Program Agreement in place.
- » January 2, 2027, is day 1 of the 90-day break in service.
- » April 1, 2027, is day 90 of the 90-day break in service.
- » April 2, 2027, is day 91 of the 90-day break in service and the earliest date the member can resume working in a TRA-covered position.
- » The member works one day on January 5, 2027, and earns salary.
- » TRA receives the payroll for this new salary on February 15, 2027, after the member receives a benefit payment.
- » TRA revises the member's last day of employment to January 5, 2027, pauses future pension payments, and notifies the member. The member must have a 90-day break in service.

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EXCEPTIONS FOR REEMPLOYMENT

For **PreK–12 employees**, the 90-day break in service requirement does not apply when they are at least 59 ½ years old and have a formal **Return-to-Work Agreement** with a TRA-covered employer. Individuals must submit Return-to-Work Agreements with their Retirement Annuity Applications.

Alternatively, for **Minnesota State employees**, the 90-day break in service requirement does not apply when they are at least 59 ½ years old and a TRA-covered employer approves them for the Annuitant Employment Program. Individuals must submit **Annuitant Employment Program Agreements** with their Retirement Annuity Applications.

TRA members who have a reemployment agreement in place at the time of their retirement must not work in a TRA-covered position for at least one day immediately following their reported last day of employment or benefit effective date.



Visit minnesotatra.org to learn more.



Part-time teacher program applications

Part-time teacher program (PTTP) applications for the 2026–2027 school year were due

October 1, 2026. Applications submitted after the October 1 deadline incur a \$5-per-day late fee. If you have not already, please submit PTTP application as soon as possible.

The PTTP is for teachers who would like to work a reduced schedule or job share. To qualify for this program, teachers must have a 1.0 full-time equivalent (FTE) service credit the year prior to initial participation.

Last month TRA staff began reviewing and reconciling earned salary for 2025–2026 PTTP participants. TRA may reach out to you with questions.

GENERAL REMINDERS

Change in payroll staff

It is important that you notify TRA when there is turnover with human resources or payroll staff who use TRA's employer portal. Upon notification, TRA will remove the former employee's contact information and deactivate access to TRA systems. You also must notify TRA of any new personnel who need to be set up as a contact for user access.

For security purposes, past employee usernames and passwords must not be shared. To make a request to update your organization's personnel or an individual's contact information, call the employer line at 800-657-3853 or send a message through the **TRA employer portal**.



General reminders continue on page 3.

**YOUR
PERSPECTIVE
MATTERS**

TAKE AN EMPLOYER SURVEY BY OCTOBER 30

At TRA, we're always striving to better serve you. Please take a few minutes to complete an employer survey that will inform the TRA Board of Trustees' strategic planning initiative. Your responses will support TRA's long-term success.



surveymonkey.com/r/MN-TRA-Employers

Member counseling

TRA offers educational opportunities to help members understand their TRA benefits at every stage of their careers. To request a presentation for your district, please email outreach@minnesotatra.org. TRA needs eight weeks of advance notice and a minimum of 25 attendees to host district-specific outreach events. Alternatively, TRA offers small group virtual presentations each month that are open to all members. These sessions require advanced registration. Visit minnesotatra.org/events-calendar to see upcoming events.

TRA ADVICE

When to report reemployed annuitants to TRA

Use the following guidance to determine whether or not to report reemployed annuitants to TRA.

ANNUITANT POSITIONS:

- » Part-time, full-time, or substitute teaching
- » Driver's education or behind the wheel
- » Adult basic education

Report salary



YES

Report employer contributions



YES

ANNUITANT POSITIONS:

- » Bus driver
- » Coach
- » Working athletic events or other activities
- » Lunch monitor
- » Playground monitor
- » Test proctor

Report salary



NO

Report employer contributions



NO

ANNUITANT POSITIONS (CONCURRENT ROLES):

- » TRA-eligible position
- » **and** Public Employees Retirement Association (PERA)-related position

Report salary

ONLY
TRA-ELIGIBLE
POSITION
SALARY

Report employer contributions



YES

If you have additional questions regarding reporting requirements, please call the employer line at 800-657-3853 or send a message through the [TRA employer portal](#).

GENERAL REMINDERS

Demographics

You must upload demographic records for new employees into your TRA.NET account before you submit payroll files. TRA cannot process payroll files with missing demographics. These records are crucial in ensuring TRA establishes member accounts to record earnings and service information.

Report pay types accurately

To help TRA determine eligible salary and to avoid a delay in payroll file processing, enter the correct pay type on payroll files. By indicating the correct pay type, TRA can efficiently and effectively maintain accurate records.

Pay type examples

- » 01 – Regular Activity
- » 02 – Extracurricular
- » 03 – Substitute
- » 04 – Grievance
- » 05 – Retroactive
- » 09 – Performance/Q-Comp



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