



FY24-14

EMPLOYER BULLETIN

MODIFICATION TO REPORTING EXTRA DUTIES STARTING WITH THE 2024-2025 SCHOOL YEAR

June 2024

Extra-Duty Reporting for 2023-24 and Prior Years

F–Full-time and P–part-time contractual

Extra duties that involve teaching or supervising students and other assignments related to the academic program are reportable as creditable earnings for full-time and part-time contractual members.

S–Substitute and H–part-time noncontractual

Extra duties performed by substitutes or part-time noncontractual members are not reportable unless the extra duty requires teacher licensure by law. Extra duties that require licensure are reportable regardless of employment status (e.g., band director). For more information about extra-duty reporting, see [Employer Guide, Chapter 3, Creditable Earnings](#).

E–Extra duty

Earnings for a member who is not employed as a regular teacher but who performs extra duties that do not require teacher licensure are reportable only if the member is employed as a full-time or part-time contractual member by another TRS-covered employer.

Extra-Duty Reporting for 2024-25 and Future Years

F–Full-time, P–part-time contractual, S–Substitute and H–part-time noncontractual

Extra duties that involve teaching or supervising students and other assignments related to the academic program are reportable as creditable earnings for full-time, part-time contractual, substitute and part-time noncontractual members, provided the member is employed during the school year with a TRS-covered employer in a position requiring licensure. Earnings reported to TRS is not limited to the primary employer.

E–Extra duty

Earnings for a member who is not employed as a regular teacher but who performs extra duties that do not require teacher licensure are reportable only if the member is employed as a full-time, part-time contractual, substitute or part-time noncontractual member by another TRS-covered employer.

Questions

If you have any questions, contact Employer Services at 888-678-3675 or email employers@trsill.org.

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