

**PSRS Retiree\* Working After Retirement Quick Reference Guide**

<b>Employer</b>	<b>Position Requires DESE-Issued Certificate?</b>	<b>Limits</b>	<b>Report As</b>	<b>Annual Base Required</b>	<b>Contributions Required</b>
Covered K-12 School District	Yes	Per School Year: <ul style="list-style-type: none"> <li>• 550 hours</li> <li>• 50% of the annual compensation payable under the employer's salary schedule for the position, given the level of work experience and education</li> </ul>	Non-Member Retiree (R)	Yes	None
Covered K-12 School District	No	Per School Year: <ul style="list-style-type: none"> <li>• 133% of the Social Security earnings limit for individuals under full retirement age. For the 2024-2025 school year this limit is \$29,685.60.**</li> </ul>	PSRS as Non-Certificated (O)	No	Employer (to PEERS)
Community College	Yes or No	Per School Year: <ul style="list-style-type: none"> <li>• 550 hours</li> <li>• 50% of the annual compensation payable under the employer's salary schedule for the position, given the level of work experience and education</li> </ul>	Non-Member Retiree (R)	Yes	None
Third-Party Employer	Yes	Per School Year: <ul style="list-style-type: none"> <li>• 550 hours</li> <li>• 50% of the minimum salary for a beginning teacher with a master's degree set by Missouri law – or \$16,500 (The current minimum salary for a teacher with a master's degree is \$33,000.)</li> </ul>	Non-Member Retiree (R)	No	None
Third-Party Employer	No	None	N/A	No	None

\*Different limit for PEERS retirees

\*\*Please note, this limit is subject to change each year and will be reduced to 100% of the Social Security earnings limit for persons under full retirement age starting July 1, 2028.