

Post-Retirement Employment (Policy 129)

A TAC clergy or lay employee who is in a retired status with the General Board of Pensions, who participates in a TAC Retiree Group Health Benefits plan, is age 65 or older, and is employed post-retirement within the Texas Annual Conference, must maintain *Part-Time Employment Status in order to keep Medicare as Primary medical coverage and receive the reduced Medicare Primary Group Health rates.*

Part-time employment status is defined as follows:

1. *Working 20 or fewer hours per week* (as indicated by a 50% or less appointment percentage on the salary sheet). Hours worked is the determining factor regarding part-time employment status.
2. *Receiving compensation that does not exceed 50% of the Conference Average Compensation (CAC).*
 - a. The **2014** CAC is \$78,895 – compensation should not exceed **\$39,447.50**.
 - b. The **2015** CAC is \$79,827 – compensation should not exceed **\$39,913.50**.
 - c. The **2016** CAC is \$81,192 – compensation should not exceed **\$40,596**.
3. *Retired clergy compensation and hours worked must be verified by a certified salary sheet submitted to the TAC Benefits Office through the District Office.*

Retired clergy who exceed the requirements stipulated above for part-time employment would be considered full-time active clergy, would no longer be eligible for Medicare as primary coverage, and the salary-paying unit would be drafted for church and personal contribution rates for active clergy Group Health coverage. The church and the TAC could also be subject to potential fines and penalties for violations of Medicare Primary status.