

Multiple Employment Membership Status



Multiple Employment Membership (MEM) status is assigned to members of the Teachers' Retirement System of the City of New York (TRS) who render employment in both primary and secondary TRS-eligible positions during any school year. Once a member attains MEM status, it will remain in effect until his/her retirement or termination of TRS membership.

A **primary position** is the one on which your TRS membership is based (*i.e.*, with the New York City Department of Education (DOE), a participating Charter School, or the City University of New York (CUNY)). (If you are a member who has attained transferred-contributor status, your current transferred-contributor position would be considered your primary position, for multiple employment purposes.)

A **secondary position** is any additional position(s) with the DOE, a participating Charter School, or CUNY that you hold concurrently with your primary position and that independently entitles you to TRS membership.

Who is eligible for Multiple Employment Membership status?

In general, you would attain MEM status if you are an in-service member, are on an approved leave of absence, or have transferred-contributor status and you render employment in two or more concurrent TRS-eligible positions during the same school year. However, certain secondary positions that are of a similar nature to your primary position may not qualify for MEM status.

For example, if your secondary position is as an adjunct instructor for CUNY, and your primary position is as a professor for CUNY, your secondary position would not qualify for MEM status. You may, however, be eligible for salary and/or service credit for your secondary adjunct position.

Please note that you generally would not attain MEM status by holding a summer position. If you are teaching under Chapter 683 (supplemental summer employment under a special education program), you are covered by separate rules, and MEM status is not applicable to you.

Other summer positions that are not covered by Chapter 683 are usually not TRS-eligible positions, and therefore do not qualify for MEM status.

What positions may qualify for Multiple Employment Membership status?

You may be eligible for MEM status if your primary or secondary position(s) is one of the following:

- Teacher or pedagogue employed by the DOE;
- Paraprofessional employed by the DOE in one of the following titles: Auxiliary Teacher, Bilingual Professional Assistant, Educational Assistant, Educational Associate, Family Assistant (A & B), Family Associate, Family Worker, Health Aide, Parent Program Assistant, or Teacher Aide;
- Position at a participating Charter School;
- Full-time instructional staff employee of CUNY; and
- Adjunct CUNY instructor.

What positions may not qualify for Multiple Employment Membership status?

You would not be eligible for MEM status if your secondary position involves working for certain employers or programs (see below for examples):

- Adult Occupation Training Program;
- After School Center/Playground Program/ Recreation Center;
- After School Occupation Skills Program (ASOSP)/Study Center;
- Auxiliary Services for High School;
- Board of Examiners;
- Bureau of Non-Public Schools;
- Consortium for Worker Education;
- CUNY Research Foundation;
- Fund for Labor Education;
- High School Equivalency (HSE) Consortium;
- In-Service Institute;
- Leap Program;
- Neighborhood Youth Corps;
- New York City Department of Personnel;
- Office of High School Admissions;
- Office of Recruitment (ORPAL);
- Peer Tutoring Program (Homework Helpers); and
- Veterans Reconversion Training Program.

What are the benefits of Multiple Employment Membership status?

This status may increase funds in your various TRS accounts, allow for a greater amount of Tax-Deferred Annuity (TDA) Program contributions, and positively affect your Final Average Salary (FAS) when your retirement allowance is calculated.

You are entitled to receive a maximum of one year's service credit in a given school year, regardless of the number of positions you hold during that year. However, each position must independently meet any minimum service requirements in order for it to be included in FAS calculations. Members in full-time positions are credited with one year of service credit

for each full school year of service rendered. Members in part-time positions may need to render a minimum number of hours or days of service in that position in order for it to be creditable and included in FAS calculations.

For more information about service credit equivalencies, please refer to the *Service Credit Equivalency Guidelines* brochure.

Whom would Multiple Employment Membership status benefit?

This status is most likely to benefit those members whose primary and secondary positions each meet basic FAS requirements (as defined later in this brochure). The requirements are applied to each position separately; however, the salaries of the positions are combined to calculate benefits.

As a result of these FAS requirements, MEM status will benefit certain members, but will not benefit others.

For example, if you are a Tier I member who served in the same primary and secondary positions in the last three years before you retired, the salaries may be applied towards your FAS and may increase your retirement allowance. On the other hand, if you are a Tier II, III, or IV member who received a large salary increase in the last five years before you retired, holding a secondary position in the last three years before retirement may not increase your retirement benefits because of FAS salary caps.

How would Multiple Employment Membership status affect my FAS?

Your FAS is based on your salary history and is used in calculating your retirement allowance. In most cases, your FAS will take into account your total salary, which combines your earnings from all applicable positions during a given school year.

Your FAS may be directly influenced by MEM status. If the salaries of your positions meet the FAS requirements under your tier, and your periods of employment under MEM status are included in the calculation of your FAS, then your FAS would generally increase due to your multiple positions.

MEM status would affect your FAS calculations as follows:

- **Tier I members:** In most cases, Tier I members would need to hold a secondary position for at least 3 qualifying years for those earnings to be incorporated in their FAS calculations. Therefore, if you have served at least 3 qualifying years in each position (primary and secondary) from which you are retiring, your FAS generally would be your earnable salary (*i.e.*, contractual salary) for your primary position plus any other pensionable earnings for your secondary position(s) during the 12 months prior to your retirement. If you instead elect to have your FAS be the average annual salary earnable during any 5 consecutive years of total credited service, there would be no minimum time required for your secondary position earnings to qualify for inclusion in your FAS calculations.

Note: If you are a Tier I member whose TRS membership began after June 17, 1971, there is a limitation on the calculation of your FAS (*i.e.*, compensation during any 12-month period exceeding that of the preceding 12 months by 20% would be excluded from the FAS calculation). Therefore, if each of your applicable salaries is already capped at the 20% limit prior to consideration under multiple employment, then your secondary position salary would not be included in your FAS calculations.

- **Tier II members:** Tier II members' earnings for any secondary position held during the FAS period may immediately be included in their FAS calculations, without any minimum time requirement. Therefore, your FAS generally would be the average of your highest pensionable earnings for both your primary and secondary positions during 3 consecutive years.

Note: If the salary earned during any year included in the 3-year period exceeds the average of the previous 2 years by more than 20%, the amount in excess of 20% would be excluded from the FAS calculation. Therefore, if each of your applicable salaries is already capped at the 20% limit prior to consideration under multiple employment, then your secondary position salary would not be included in your FAS calculations.

- **Tiers III/IV members:** Tiers III/IV members' earnings for any secondary position held during the FAS period may immediately be included in their FAS calculations, without any minimum time requirement. Therefore, your FAS generally would be the average of your highest pensionable earnings for both your primary and secondary positions during 3 consecutive years.

Note: If the salary earned during any year included in the 3-year period exceeds the average of the previous 2 years by more than 10%, the amount in excess of 10% would be excluded from the FAS calculation. Therefore, if each of your applicable salaries is already capped at the 10% limit prior to consideration under multiple employment, then your secondary position salary would not be included in your FAS calculations.

For more information about FAS calculations, please refer to the following brochures: *Service Retirement Plans and Benefits for Tiers I/II* and *Service Retirement Plans and Benefits for Tiers III/IV*.

How would Multiple Employment Membership status affect my pension contributions?

Members with MEM status are required to make pension contributions for a secondary position(s) if, at the time the secondary position service was rendered, contributions were required for the primary position. Depending on your particular situation, you may also be required to compensate for pension contributions not made previously, as well as the applicable interest. TRS will notify you of the cost of any required pension contributions.

Note for Tiers I/II members: If you have not met the minimum accumulation required for full retirement benefits through contributions for your primary position, you may be required to make additional pension contributions for your secondary position(s). Similarly, under this status, you would be credited retroactively for any Increased-Take-Home-Pay (ITHP) contributions made by the City of New York toward your retirement allowance for both your primary and secondary positions.

How can I ensure that I have Multiple Employment Membership status?

Provided our records contain appropriate documentation of eligibility, MEM status is generally granted automatically for in-service members, members on an approved leave of absence, or transferred contributors.

In order for TRS to verify your eligibility and periods of multiple employment, you must file a "Multiple Employment Membership Status Employment History Data Form" (code RW67) anytime before your effective retirement date.

FOR MORE INFORMATION

If you would like additional assistance regarding MEM status, you may contact TRS' Member Services Center. You may also write to TRS' Member Status Unit at 55 Water Street, New York, NY 10041. Please keep a copy of any correspondence for your records.

For your convenience, TRS forms and publications are available on our website.

If you require additional assistance, we encourage you to contact our Member Services Center at 1 (888) 8-NYC-TRS.

This publication should not be solely relied upon, as it is based on currently available information that is subject to change. TRS suggests that you consult with an attorney and/or a tax advisor if you have any specific legal or tax questions concerning this information. In all cases, the specific provisions of the governing laws, rules, and regulations prevail.



Teachers' Retirement System of the City of New York
55 Water Street, New York, NY 10041
www.trsnyc.org • 1 (888) 8-NYC-TRS