



Dual Employment Retirement Program Guidelines

Employees are considered to be in dual employment status when employed in a full-time equivalent (FTE) position with the University of South Carolina or another South Carolina state-covered entity while working other temporary, part-time positions at the university.

The following guidelines generally serve to provide important information about the administration of State Retirement Program components for dual employees. Exclusions may apply based on individual circumstances and will be reviewed on a case-by-case basis.

- 1) South Carolina Retirement System (SCRS) or State Optional Retirement Program (State ORP) members working in an FTE position at the University of South Carolina (as the primary position) while also working a temporary, part-time position at the university (as the secondary position) will have pension contributions deducted from both positions' university wages, to be remitted to the applicable retirement account*.**

Those enrolled in the Police Officers Retirement System (PORS) for the primary position will be required to enroll in the PORS for the secondary position, if the secondary position is a PORS approved position type. However, PORS members may generally choose to non-elect membership to the SCRS in the secondary position, if the secondary position does not require membership, there are no SCRS funds on deposit, the secondary position is not a PORS approved position type and a [Non-election of Membership \(Form 1104\)](#) is completed within 30 days of the initial university hire date (If not, you will default to the SCRS program).

Action: As you are hired internally within the university, your retirement elections will already be in the USC HR system and Payroll will continue these elections as indicated above. However, if you are a PORS member that has the option to elect non-membership in the secondary position and wish to do so, please complete a [Non-Election of Membership \(Form 1104\)](#) to indicate your intent to non-elect.

- 2) SCRS or State ORP members working in an FTE position with another South Carolina state-covered entity (as the primary position) and accepting employment in a temporary, part-time position at the university (as the secondary position) will have pension contributions deducted from their university wages and remitted to the applicable account*. Please note that contributions will also continue to be deducted from their wages with the other state-covered entity.**

Those enrolled in the PORS for the primary position will be required to enroll in the PORS for the secondary position, if the secondary position is a PORS approved position type. However, PORS members may generally choose to non-elect membership to the SCRS in the secondary position, if the secondary position does not require membership, there are no SCRS funds on deposit, the secondary position is not a PORS approved position type (except for the prior instance) and a [Non-Election of Membership \(Form 1104\)](#) is completed within 30 days of the initial university hire date (If not, you will default to the SCRS program). Those opted into the JSRS, GARS and NGRS may also elect non-membership for the reasons indicated above.

Action: Upon initial hire, employees within this category will receive an email from the S.C. Public Employee Benefit Authority (PEBA). Please respond promptly to confirm your pension status.

- 3) Retired members of any PEBA participating system in FTE positions who are accepting employment at the university will have retirement contributions deducted from your university wages at the active member rate consistent with the retirement system for which they retired from, as relevant**. The contributions will be credited to the member's account. Any remaining contributions not exhausted through pension payments will be payable at death to the member's named beneficiary (ies). A State ORP retiree dually employed must exercise the option elected in the FTE position whether it is SCRS or State ORP.**

Action: Upon initial hire, the Benefits Office will confirm your retirement status through the PEBA System. If you are a SCRS or PORS retiree, we will report your return to work electronically. If you are a State ORP participant, you will receive an email from the PEBA confirming your pension status. You will also need to contact the applicable State ORP vendor for enrollment instructions.

***NOTE:** Generally, if an employee is enrolled in the SCRS for their primary position, the employee may not enroll in the State ORP for their secondary position. Employees must enroll in the same retirement account as the primary position being held.

****NOTE:** It is imperative that retirees accurately report their status to avoid adjustments to pay deductions in the future. Additionally, for retirees returning to covered employment, you may be subject to a \$10,000 Earnings Limitation. There are exemptions to the earnings limitation. Please refer to the guidelines provided on [PEBA's returning to work webpage](#) for further clarification.