

Social Security

Official Social Security Website

Income From Pensions, Annuities, Interest, And Dividends

Pension payments, annuities, and the interest or dividends from your savings and investments **are not earnings** for Social Security purposes.

Only earned income, your wages, or net income from self-employment, is covered by Social Security.

You may have to pay income tax on pensions, annuities, interest, or dividends, but you do not pay Social Security taxes. Those types of income are not on your Social Security record.

Related Information

Pension Benefit Guaranty Corporation (PBGC):

- [Find an Insured Pension Plan](#)
- [Find an Unclaimed Pension](#)



Core Services

For Public School Employees

The retirement system has determined that "core services" are those services that are important to the central purpose of a reporting unit, including but not limited to the services provided by the following employee classifications:

Administration:

Assistant Superintendent
Principal
Program-Department Direction
Superintendent
Supervision-Management
Temporary Administration

Operation and Service:

Aide
Attendance
Temporary Operation & Service

Professional - Business:

Accounting
Auditing
Personnel
Temporary Professional - Business

Professional - Educational:

Counseling
Curriculum
Consulting
Instructional Media
Library
Speech and Language Therapist
Teaching
Temporary Professional - Educational
Temporary Teaching
Visually Handicapped Media

Professional - Other:

Psychological
Social Work
Temporary Professional - Other

Technical:

Coaches-Recreational
Temporary Technical

Realizing each Michigan public school reporting unit is unique, the above list may not include all core services provided to a reporting unit. Retirees performing services in classifications not listed above may be determined by the retirement system as providing core services based on the circumstances existing in the reporting unit or the nature of the service being provided by a retiree. The retirement system may also determine a retiree at a reporting unit may be doing the work covered by one of these classifications and is, therefore, performing a "core service."

The services provided by the above classifications are considered "core" regardless if performed on a temporary, substitute, or permanent basis. For example, a retiree performing the duties of an Instructional Consultant on a temporary or full-time basis is providing a core service.

Retirees who perform any core services for a participating Michigan public school (including any charter school), but who are employed by an entity other than the Michigan public school, forfeit their pension and retiree health care subsidy until the employment ceases.



www.michigan.gov/ORSschools



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Academic Year 2016-17 Critical Shortage Disciplines for Employment of Retirees

| Academic Discipline | Type of Evidence Utilized | Districts Approved | Date Added |
|--|---------------------------------------|--------------------|------------|
| Substitute Teaching - ALL Disciplines | Reported by Districts | All | 3/31/2016 |
| Bus Drivers | Reported by Districts | All | 3/31/2016 |
| Occupational - Career and Technical Education (ALL Teachers and Paraprofessionals) | State-level Data | All | 3/31/2016 |
| Reading Specialists (BR) Endorsed Teachers | State-level Data | All | 3/31/2016 |
| World Language Teachers - Including Those Endorsed in Bilingual, English as a Second Language, American Sign Language, and Native American Languages | State-level Data | All | 3/31/2016 |
| Early Childhood Education (Pre-Kindergarten) Teachers and Paraprofessionals | State-level Data | All | 3/31/2016 |
| Communication Arts (AX) Endorsed Teachers | State-level Data | All | 3/31/2016 |
| | | | |
| REGIONAL 2016-17 Critical Shortage Disciplines for Employment of Retirees | | | |
| | Job Posting and Applicant Information | | |