Payment for extra duties

TRS guidelines for reporting extra duty wages vary depending upon the member's employment type.

- **Full-time or part-time contractual teachers** - Payments for extra duties that involve teaching or supervising students and other assignments related to the academic program are reportable as creditable earnings, regardless of whether the extra duties require certification. This also applies to those who are contractual teachers at one district and perform extra duties at another district.

- **Substitute or part-time noncontractual (hourly) teachers** - If the Illinois State Board of Education requires teacher certification for the extra duty, the wages are reportable to TRS as creditable earnings. If teacher certification is not required for the extra duty, the wages are not reportable to TRS.

The Illinois State Board of Education, not the individual employer or TRS, determines whether a position or extra duty requires certification. Extra duties that do not involve teaching or supervising students and that are not related to the academic program are not reportable. Earnings for positions that are not reportable to TRS (e.g., bus driver or teacher's aide) are subject to Social Security and may be reportable to the Illinois Municipal Retirement Fund (IMRF). Consult the IMRF Authorized Agents Manual for specific guidelines.

**Extra duties requiring certification**

Stipends or wages paid for these extra duty positions are reportable to TRS for all active certified teachers, including substitute and part-time noncontractual (hourly) teachers. (See Chapter 2. Membership, for additional information regarding positions that qualify for TRS membership.) Examples of reportable extra duties requiring certification include, but are not limited to:

- Acting Principal
- Assistant Athletic Director*  
- Assistant Band Director  
- Athletic Director*  
- Band Director  
- Building Trades Instructor  
- Computer Lab Instructor (if during the school day)  
- Concert Band Director  
- Co-op or Work Study Coordinator  
- Coordinator of Health/PE  
- Department Chairperson  
- Driver's Education Instructor  
- Exchange Program Coordinator  
- Homebound Teaching  
- Internal Substitution  
- Jazz Band Director  
- Night Class Teacher (K-12)  
- Test Supervisor (if during the school day)  
- Tutoring (if during the school day)  
- Vocational Director

* Based on guidance from ISBE, these positions may or may not require teacher certification depending on the job duties involved. Please contact ISBE re: certification requirement questions.

**Extra duties not requiring certification but related to the academic program**

Stipends or wages paid for these positions and duties are reportable to TRS for only full-time and part-time contractual teachers. These wages are not reportable for substitutes and part-time noncontractual (hourly) teachers. Examples of reportable extra duties that do not require certification include, but are not limited to:
• Art Club Sponsor
• Audio Visual and Video Club Sponsor
• Bell Choir Sponsor
• Bleacher Bums Sponsor
• Bowling Club Sponsor
• Boys Club Sponsor
• Bus Loading Supervisor
• Bus Monitor
• Business Club Sponsor
• Chaperone for events such as dances and bus trips
• Cheerleading Sponsor
• Chess Club Sponsor
• Chorus Sponsor
• Class Sponsor
• Coach
• Concession Manager
• Curriculum Planning
• Debate Sponsor
• Detention/Discipline Monitor
• Drama Club Sponsor
• FFA Sponsor
• FHA Sponsor
• Fitness Program Supervisor
• Flag Squad Sponsor
• Food Service Program Manager
• Forensics Sponsor
• French Club Sponsor
• German Club Sponsor
• Girls Club Sponsor
• Golf Club Sponsor
• Hallway Supervisor
• In-school Suspension Supervisor
• Instructor at Teacher Institute
• Intramural Sports Supervisor
• Journalism Club Sponsor
• Latin Club Sponsor
• Lifesaving Instructor
• Literary Club Sponsor
• Lunchroom Supervisor
• Math Honor Society Sponsor
• Math Team Sponsor
• Mentor
• Music Production Director
• Music Production Technical Director
• National Honor Society Sponsor
• Newspaper Sponsor
• Pep Club/Booster Club Sponsor
• Physical Activities School Director
• Playground Supervisor
• Pom Pom Squad Sponsor
• Professional Development Committee Member
• Prom Sponsor
• Registration Worker
• Safety Patrol
• Scholastic Bowl Sponsor
• Science Club Sponsor
• Scorekeeper*
• Spanish Club Sponsor
• Special Olympics
• Speech Club Sponsor
• Speech Judge
• Student Council Advisor
• Student Teacher Supervisor
• Study Hall Supervisor
• Supervisor of Students at School Events
• Swim/Aquatics Club Sponsor
• TV News Service Director
• Technical Director of Musical Productions
• Theater Business Manager
• Ticket Taker*
• Timekeeper*
• Translator
• Twirler Club Sponsor
• Usher
• Web Site Coordinator/Maintenance
• Writers Club Sponsor
• Yearbook Business Advisor
• Yearbook Editor

* Reportable as creditable earnings provided that the member is responsible for supervising students while performing these duties.

Nonreportable positions and duties
Stipends and wages paid for these duties are not reportable to TRS. (See Chapter 2, Membership, for additional information regarding positions that do not qualify for TRS membership.) Examples of nonreportable positions and duties include, but are not limited to:

• Asbestos removal
• Bus driving
• Cafeteria work
• Clerical assignments in business office
• Computer hardware and software maintenance
• Construction manager
• Custodial or maintenance work
• Noncertified administrative positions
• Scorekeeping, timekeeping, ticket taking, and security at school events if the duties do not involve supervision of students
• Teacher's Aide