

MEMORANDUM

TO: District Superintendents
Human Resource Directors
District Web Access Coordinators
District Business Officials

FROM: Kendra M. Hunt, CGFO, CPM
Chief Financial Officer

DATE: March 24, 2026

RE: Procedures and Requirements to Employ Retired Certified Educators for School Year 2026–27

Pursuant to S.C. Code Ann. § 9-1-1795, beginning in School Year (SY) 2018–19 and annually thereafter, the State Board of Education (SBE) designates areas of critical academic need and critical geographic need for the employment of retired certified teachers who will be exempt from the earnings limitations imposed by S.C. Code Ann. § 9-1-1790.

For SY 2026–27 and for the purpose of employing retired certified teachers who will be exempt from the earnings limitation, the SBE defined critical need areas as follows:

1. Critical need subject areas identified and approved by the SBE on March 3, 2026, for forgiveness of the South Carolina Teacher Loan Program.
2. Critical need geographic areas for the employment of retired teachers include the following:
 - a. schools identified and approved by the SBE on March 3, 2026, for forgiveness of the South Carolina Teacher Loan Program; and
 - b. additional schools in any school district in which at least 67 percent of the schools meet the criteria to qualify as a critical need geographic area for the purpose of teacher loan forgiveness; and
 - c. all career and technical education (CTE) centers statewide; and
 - d. all adult education programs and centers.

Please refer to [S. C. Code Ann. § 9-1-1795](#) which states the requirements to employ retired educators.

For the salary cap exemption, eligible teachers must hold a valid educator certificate for the 2026–27 school year and teach in their certified subject area. Retired educators must either teach in a critical needs subject area or critical needs geographical area based on the approved SY 2026–27 critical needs list.

Principals and Assistant Principals qualify for the salary cap exemption **only** if they are employed in a school listed on the critical geographical needs list and have maintained their professional certificate in school leadership.

Retiree assurance forms for educators with expired teaching certificates will not be approved until the certification is renewed or extended.

Please remember that by signing the retiree assurance form, the school district is assuring (1) school board hiring practices were followed; (2) a non-retired member, if available, was considered for the position; and (3) the retired educator considered for the position was the best qualified applicant.

Based upon Proviso 1.63 of the current fiscal year, school districts may notify retired educators of employment in writing on or before May 1.

The 2026–27 critical need geographic areas (schools) for the employment of retired teachers may be found on the SCDE [Critical Need Areas](#) webpage. The expanded list of critical need geographic areas (schools) may be found under the section “Retirement Earnings Limitation Exemption for the Employment of Retired Teachers.”

The amount that a retiree can earn upon returning to covered employment is provided in [S.C. Code Ann. § 9-1-1790](#).

The \$10,000 earnings limitation **does not** apply if the member has retired before January 1, 2013, or if the member has attained the age of 62 years at retirement.

Retiree Assurance Forms are submitted through the SCDE Web Application Portal. User roles for the Superintendent (Retiree Waiver Superintendent) and the Superintendent’s designee (Retiree Assurance Form Submitter) are created through your district’s Web Access Coordinator (WAC). Roles may also be assigned by submitting an eSupport Request on the SCDE web portal. The title for this role is identified as “Retiree Assurance Form Submitter” in the Access Management Tool (AMT) and the District and Entity Information Management (DEIM) system. Only the superintendent or the superintendent’s designee may sign and submit the retiree assurance forms for verification.

March 24, 2026

Please assign new or revise user roles by Friday, April 3, 2026. Once user roles are established, you will receive notification that the SY 2026–27 Retiree Assurance Form is available on the web portal and when you can begin completing retiree assurance forms. You must complete a retiree assurance form for each school year that a retired educator returns to employment.

Please email your questions or concerns to retireewaiver@ed.sc.gov.