§ 217. Reporting requirements; school salary transparency and disclosure. 1. A school district and a board of cooperative educational services shall report all money earned by a retired person in their employ that is in excess of the earnings limitation outlined in section two hundred twelve of this article to the retirement system administered by the state or any of its political subdivisions from whom such retired person is collecting their retirement allowance.

2. A school district or a board of cooperative educational services employing a retired person who is eligible to collect or is already collecting a retirement allowance from a retirement system administered by the state or any of its political subdivisions shall report on an annual basis to the retirement system paying such retirement allowance to such retired person and to the state comptroller. This report shall consist of the re-employed retiree's name, date of birth, place of employment, current position and all earnings.