



WORKING RETIREE CERTIFICATION

On a **pay period** basis, the employer and working retiree must file a Working Retiree Certification form. All PERS, SRS and FURS retirees who return to employment in a position covered by their retirement system must report to MPERA the hours worked and the gross wages earned. All working retirees must also be reported on a non-contributing employee payroll.

TO BE A RETIREE, AN EMPLOYEE MUST HAVE: (1) NO PRIOR AGREEMENT TO RETURN TO WORK, (2) BEEN TERMINATED FROM EMPLOYMENT, AND (3) RECEIVED AND ACCEPTED THEIR FIRST RETIREMENT BENEFIT. OTHERWISE, THE EMPLOYEE MUST BE REPORTED AS AN ACTIVE MEMBER.

PERS - A PERS retiree may work in a PERS-covered position after a 90 day break in service **during any calendar year**, subject to the following conditions:

- A. Under age 65, a PERS retiree can work up to 960 hours without a reduction in their retirement benefit. If they exceed this limit, their benefit will be temporarily **reduced** by \$1 for each \$1 earned after working 960 hours.
- B. Age 65 to 70 ½, a PERS retiree is subject to **either** the 960-hour limit **or** an earnings limit, whichever is higher. The earnings limit is equal to the member's annualized highest average compensation adjusted for inflation. If the retiree's retirement benefit, plus earnings, exceeds the earnings limit, their retirement benefit will be **reduced** \$1 for each \$1 earned from employment.
- C. Over 70 ½, a PERS retiree has no earnings limit and is **not** required to certify their hours and earnings; however they must be reported on the non-contributing employee payroll.

SRS - An SRS retiree may work in an SRS-covered position **during any calendar year**, subject to both of the following conditions:

- A. An SRS retiree may work up to 480 hours. If they exceed 480 hours, they must become an active member.
- B. An SRS retiree may earn up to \$5,000. The retiree's retirement benefit will be **reduced** \$1 for each \$3 earned in excess of the \$5,000 limit.

FURS - A FURS retiree may work up to 480 hours **during any calendar year** in a FURS-covered position. If they exceed 480 hours, they must become an active member.

REPORTING INSTRUCTIONS

1. Complete the working retiree information on the back of this form.
2. Provide the termination date, if applicable.
3. Use the legend to report the **Pay Type**.
4. Complete the **Pay Type, Hours, Hourly Rate** and **Earnings** for each day the retiree works. If the retiree has more than one pay type for the same date, use a separate row to report each pay type. The hours reflected in the table must equal the total hours reported for this retiree in your non-contributing employee payroll.
5. Total earnings and total hours must be recorded in the **Total** row.
6. **The retiree and employer must verify all information on this form, then sign and date it and return it to MPERA.**

