

Working after Retirement

Complete an enrollment in the employer web portal whenever hiring a retiree. See Enrolling a Retiree section for more information.

Waiting Period

All KPERS retirees must wait 60 days from their retirement date before returning to work for any Retirement System employer. Retirement date is not their last day at the employer. It is usually the first day of the month following the last day on payroll.

<u>Retirement Date</u>	<u>Return to Work Date</u>
January 1	March 3
February 1	April 3
March 1	May 1
April 1	June 1
May 1	July 1
June 1	August 1
July 1	August 31
August 1	October 1
September 1	November 1
October 1	December 1
November 1	January 1
December 1	January 31

Returning to Work for the Same Employer

Earnings Limit

Retirees who return to work for a different employer than they worked for during the last two years of KPERS participation do not have an earnings limit.

According to Kansas law, the member has a \$20,000 earnings limit if:

- The member retired on or after July 1, 1988, and
- The member returns to work for any employer the member worked during his or her last two years of Retirement System participation. All state agencies in the State of Kansas are considered one employer.

There are some exceptions to the earnings limit. See Exceptions to Earnings Limit section.

Important for You to Know

- Retirees do not contribute to KPERS.
- It's the employers responsibility to monitor when the retiree reaches the limit.
- When the retiree reaches the limit, they can:
 - Stop working and continue receiving KPERS benefits for the rest of the calendar year.

- Continue working and stop receiving KPERS benefits until the next calendar year begins in January.
- Employee completes a KPERS Retiree Earnings Limitation form (KPERS-15S) to indicate their choice.
- The earnings limit is tracked by calendar year. Another \$20,000 limit begins each January.

For example: If the member retired July 1, the member can earn \$20,000 for the period of August 1 through December 31. The member will start the new year with a limit of \$20,000 for the period of January 1 through December 31. The \$20,000 will continue each year as long as the member continues to work for the same employer.

Exceptions to the Earnings Limit

There are certain situations where retirees can return to work for the same employer and be exempt from the earnings limit.

Licensed Nurses

Retirees who return to work as licensed nurses at certain State institutions are exempt. Retirees who retired with early retirement (i.e. age 55 with ten years of service) after April 18, 2005, are not eligible and will continue to have the earnings limit.

- Osawatomie State Hospital
- Rainbow Mental Health Facility
- Larned State Hospital
- Parsons State Hospital and Training Center
- Kansas Neurological Institute
- The Kansas Soldiers' Home
- The Kansas Veterans' Home

Each hiring employer will make KPERS contributions at the actuarial rate.

Legislative Positions

Certain legislative positions are exempt from the earnings limit.

K-12 Substitute Teachers

"Daily call" K-12 substitute teachers do not have an earnings limit. Daily-call subs are temporary and paid on a daily basis for their services. They are not required to report to work every day.

Licensed School Personnel

Until July 1, 2012, school members returning to work in a **licensed** position may also be exempt. They need to retire with "full" retirement or have retired with early retirement before March 28, 2009. Full retirement includes the 85-point rule, age 62 with ten years of service and age 65 with one year of service. Licensed school employees retiring March 28, 2009, or after with early retirement are not eligible. An employee returning to work in a non-licensed position is not eligible.

Long-term substitutes are included in the exemption if they are under contract. Those contracting through a third-party entity with their previous employer are not exempt if they retire with "early" retirement after April 1, 2009.

School employers are required to make "Working After Retirement" employer contributions. Please see DA memos dated June 3, 2009, and June 15, 2009 for employers for details on the exemption for licensed school personnel and reporting and contribution requirements. This includes hiring retirees through a third-party entity.

Working for a Different Employer

Retirees who go back to work for a different employer do not have an earnings limit. Employment does not affect their benefits.

The **State of Kansas** is considered one employer. State agencies, boards, commissions and Board of Regents institutions are all part of the State of Kansas. Going from one to another is not considered changing employers. Moving from a KPERS to a KP&F position, or vice versa, is considered a change and the retiree would not have an earnings limit.

Every **school district** is a different employer. If the member retired from a school district, he or she can go to work for a different school district with no earnings limit as long as the retiree did not work there during the last two years of KPERS participation.

Contributions

Retirees do not make KPERS contributions. Employers hiring retirees who retired from a different employer pay contributions based on the "working after retirement" employer rate. See the employer web portal for your employer's contribution rate each year. Be sure to choose Plan 6 at login.

Enrolling a Retiree

Using the Employer Web Portal, you will need to log into your Working after Retirement Plan (0000-6)

From your side bar, click on enrollments under forms.

Click on the “New” button

The screenshot shows the Employer Web Portal interface. On the left is a sidebar with a tree view under 'Forms' containing 'Enrollments', 'File Upload', and 'File Status'. The 'Enrollments' item is circled in blue. A blue arrow points from this circle to the 'New' button in the 'Search Result' section of the main content area. The 'Search Criteria' section includes fields for Employee SSN, Last Name, First Name, Date of Birth, Status, Type, Created Date From, and Created Date To. The 'Search Result' section has buttons for 'New', 'Open', 'Delete', and 'ExportExcel', and a table with columns: SSN, Last Name, First Name, Middle Initial, Birth Date, Type, Employment Date, Status, Submitted, Gender, and Zip Code. The table currently displays 'No records to display'.

Enrollment Type

Enroll as a new member – A retiree that has not been enrolled in the working after retirement plan before.

Transfer member – a retiree that has previously been enrolled in the working after retirement plan with different employer.

Return to Payroll – a retiree that worked for you at one point after retirement, left your employment, never worked for another employer after retirement, and has now returned to your agency.

Dual Employee – a retiree is working after retirement with 2 separate schools in a licensed position.


Completing the Enrollment Information

Enrollment Type : Enroll as a new member Transfer Membership Return to payroll Dual

SSN : 000-00-0000

Member Name :
First Name : Jane
Last Name : Doe
Middle Initial :
Suffix :

Previous Name :
First Name :
Last Name :
Middle Initial :
Suffix :


Birth Date (MM/DD/YYYY) : 02/25/1945  6. Gender : Female

Address :
Line 1 :
Line 2 :
City :
State :
Zip Code :

Department :

Member Category (if applicable) : Elected Official Legislator

0. Date began employment or Return to Payroll in a KPERS covered position (MM/DD/YYYY) : 09/01/2009

1. Military Leave (please send discharge papers DD214) :
Without Pay Start Date :  Without Pay End Date :

2. Correctional Group (for State of Kansas Correctional Employees Only) :
If reporting a group change, please select Return to Payroll above and select the new group.


3. Board of Regents :
Working After Retirement Local School Employees only:


4. Is the retiree hired in a licensed position? : Yes

5. Is the employment with a third-party entity? : No

New Member Information

Complete this section for new members only



1. Membership Date (MM/DD/YYYY) : 09/01/2009 





2. Non School Employees only :
Year of Service Salary :
Leave Without Pay Start Date :  Leave Without Pay End Date :

An employee's membership date must be adjusted if the employee is off the payroll for more than ten work days without pay

Service Information

Complete this section for all members

1. Service Information :
Present Position : Teacher
Begin Date : 09/01/2009  End Date : 

2. Prior Service :
Present Position :
Begin Date :  End Date : 
Former Position :
Begin Date :  End Date : 

Complete enrollment form, click on the "Save" button and click on the "Submit to KPERS" button.

Working After Retirement Contribution Rates

After you have signed onto the employer portal in your “Working after retirement” plan (0000-6), from the side bar, click on profile

Click on the “Contribution Rates” tab.

Payroll	Remittance	Member Type	Contribution Rates	Insurance Rates	POS Base	POS
<input type="button" value="New"/>	<input type="button" value="Open"/>	<input type="button" value="Delete"/>				
1 2						
<input type="checkbox"/>	<u>Member Type</u>	<u>Description</u>	<u>Effective Date</u>	<u>Employee Rate</u>	<u>Employer Rate</u>	<u>ID</u>
<input type="checkbox"/>	AS	School Different Employer After Retirement - Licensed	7/1/2010	0	0.2048	65946
<input type="checkbox"/>	ASNL	School Different Employer After Retirement - Non-Licensed	7/1/2010	0	0.1648	71409
<input type="checkbox"/>	ASTR	School Diff Employer After Retirement - 3rd Party Licensed	7/1/2010	0	0.2048	71410
<input type="checkbox"/>	AW	Same employer after retirement	7/1/2010	0	0.2048	71408
<input type="checkbox"/>	AWTR	Same Employer After Retirement - 3rd Party Licensed	7/1/2010	0	0.2048	71411
<input type="checkbox"/>	AS	School Different Employer After Retirement - Licensed	7/1/2009	0	0.2007	57391
<input type="checkbox"/>	ASNL	School Different Employer After Retirement - Non-Licensed	7/1/2009	0	0.1607	68643
<input type="checkbox"/>	ASTR	School Diff Employer After Retirement - 3rd Party Licensed	7/1/2009	0	0.2007	68644
<input type="checkbox"/>	AW	Same employer after retirement	7/1/2009	0	0.2007	68642
<input type="checkbox"/>	AWTR	Same Employer After Retirement - 3rd Party Licensed	7/1/2009	0	0.2007	68645

Based on your retiree, choose the correct working after retirement rate.

Remitting Working after Retirement Contributions

KPERS will set up a special EFT account.

Make sure before you begin that you are signed into the correct plan (0000-6)

Click on “Remittance Request” from the side bar

Click on the “New” button and complete Remittance Information and Total Amounts.

Click on the “Save” button and you will have a record of your remittance under “Remittance History”.

Organization Details

Save Refresh Print/Download PDF

Information Messages

Message ID	Message	Severity
No records to display		

Remittance Information

EFT Type : After retirement Employer : 0777 Test Agency

Payroll Date : 03/23/2010 Remittance Date : 03/23/2010 Request ID : 1067868

Total Distributed : \$2,500.00 Bank : Bank of Money XXXXX6789

Total Remittance : \$2,500.00

Total Amounts

Employer Retirement Contribution : \$2,500.00

Total Miscellaneous : \$0.00

If you do not see an invoice below please explain what this miscellaneous payment is for under Comments

Additional Misc. Amount : \$0.00 Misc. Payment Explanation/Comments :

Credit Memo Amount : \$0.00