



KPERs-15S Rev. 6/09

## KPERs RETIREE EARNINGS LIMITATION FORM

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■ **Important** – This form is for KPERs retirees who go back to work at the same employer, including retirees contracting through a third-party entity. Retirees have a \$20,000 earnings limit if they:

1. Retired on or after July 1, 1988 **and**
2. Go back to work for the **same** employer they worked for during their last two years of KPERs participation.

**Please Note:** Special Exceptions to the Earnings Limit

- “Daily call” K-12 substitute teachers
- Certain legislative support staff and elected officials
- Licensed nurses at certain State institutions
- Some licensed school personnel

### ■ Part A – Member Statement

I, (print full name) \_\_\_\_\_, (Social Security number) \_\_\_\_\_, having been employed on (date) \_\_\_\_\_ by (name of KPERs participating employer) \_\_\_\_\_ and being advised of the provisions of K.S.A. 74-4914 (5) understand that my retirement benefits will be suspended for the remainder of the current calendar year unless I terminate my employment. If I work through the remainder of the current calendar year, my benefits will resume in January of the following year. The January benefit is payable on the last working day of January.

Signature: \_\_\_\_\_ Month/Day/Year: \_\_\_\_/\_\_\_\_/\_\_\_\_

### ■ Part B – Designated Agent Statement

“I understand it is the employer’s responsibility to notify the Retirement System immediately when this member leaves employment or earns \$20,000 or more in a calendar year.”

Signature: \_\_\_\_\_ Month/Day/Year: \_\_\_\_/\_\_\_\_/\_\_\_\_

Employer Number: \_\_\_\_\_

Date \$20,000 was reached: \_\_\_\_/\_\_\_\_/\_\_\_\_

## INFORMATION ABOUT WORKING AFTER YOU RETIRE

Returning to work after retirement may affect your benefits. Generally, if you work for a non-Retirement System employer, there are no restrictions. But if you choose to work for an affiliated employer or a third-party entity that contracts with a school employer, some rules apply to you.

### ■ Earnings Limit

According to Kansas law, if you return to work, you have a \$20,000-per-year earnings limit if:

- You retired on or after July 1, 1988, and
- You go to work for an employer you worked for during your last two years of KPERS participation. (The State of Kansas is considered one employer.)

**Example:** If you retire on July 1, you can earn \$20,000 for the period of August 1 through December 31. You will then start the new calendar year with a limit of \$20,000 for the period of January 1 through December 31. The \$20,000 limit will continue each year as long as you are working for the same employer. Regardless of your earnings, you won't contribute to KPERS with your new employer.

If you reach the \$20,000 limit before the end of the year, you have two choices.

1. End employment for the rest of the calendar year. You will continue to receive your retirement benefits.
2. Keep working and your retirement benefits will stop for the rest of the calendar year. Your benefits will begin again with your January payment for the following year or if you end employment, whichever happens first.

### ■ Did You Really Change Employers?

The State of Kansas is considered one employer, and includes state agencies, boards, commissions and Board of Regents institutions. Going from one to another is not considered a change of employers for this purpose unless your new position is not covered by KPERS.

Every school district is a different employer. If you retired from one school district, you can go to work for a different school district with no earnings limit as long as you did not work there during your last two years of KPERS participation.

### ■ Exceptions to the Earnings Limit

There are certain situations where you can return to work for the same employer and be exempt from the earnings limit. See your designated agent or contact the Retirement System for questions about your individual situation.

- **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 exempt and will continue to have the earnings limit.

- **Legislative Positions** — Certain legislative positions are exempt from the earnings limit. Please see your designated agent.
- **Licensed School Personnel** — Some KPERS retirees returning to a licensed school position are exempt. "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.

Until July 1, 2012, other 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 exempt. An employee returning to work in a non-licensed position is not exempt.

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.

Licensed school member exemptions are complex. We highly encourage you to see your designated agent or contact the Retirement System.

The Department of Education is responsible for accepting licenses from school personnel and has provided a list of positions eligible for the earnings limit exemption.

- Educator (teacher, administrator)
- Audiologist
- Speech Pathologist
- Occupational Therapist
- Physical Therapist
- Social Worker
- Registered Nurse
- Dietician
- Licensed Professional Counselor
- Licensed Clinical Professional Counselor
- Psychologist
- Orientation and Mobility Instructor