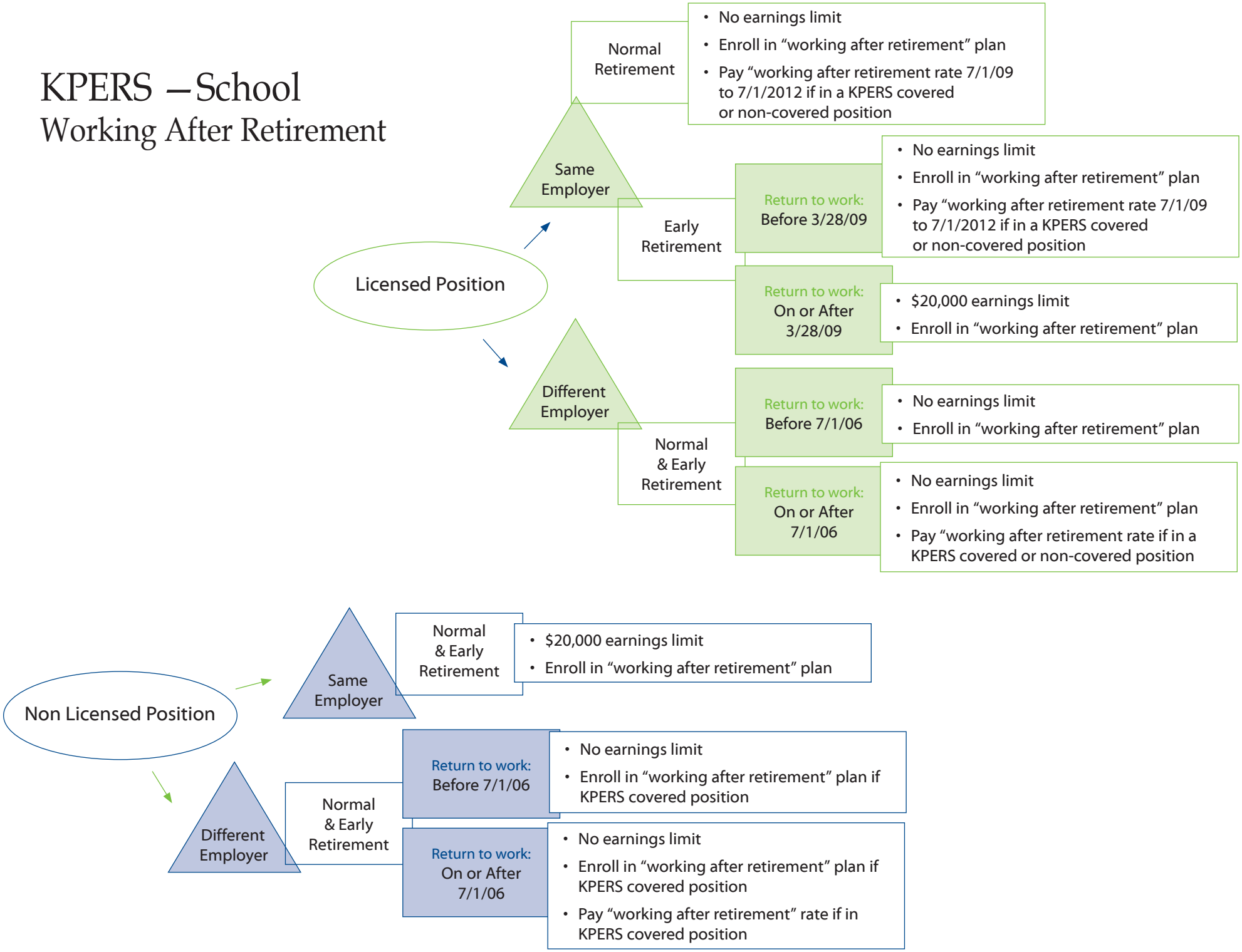
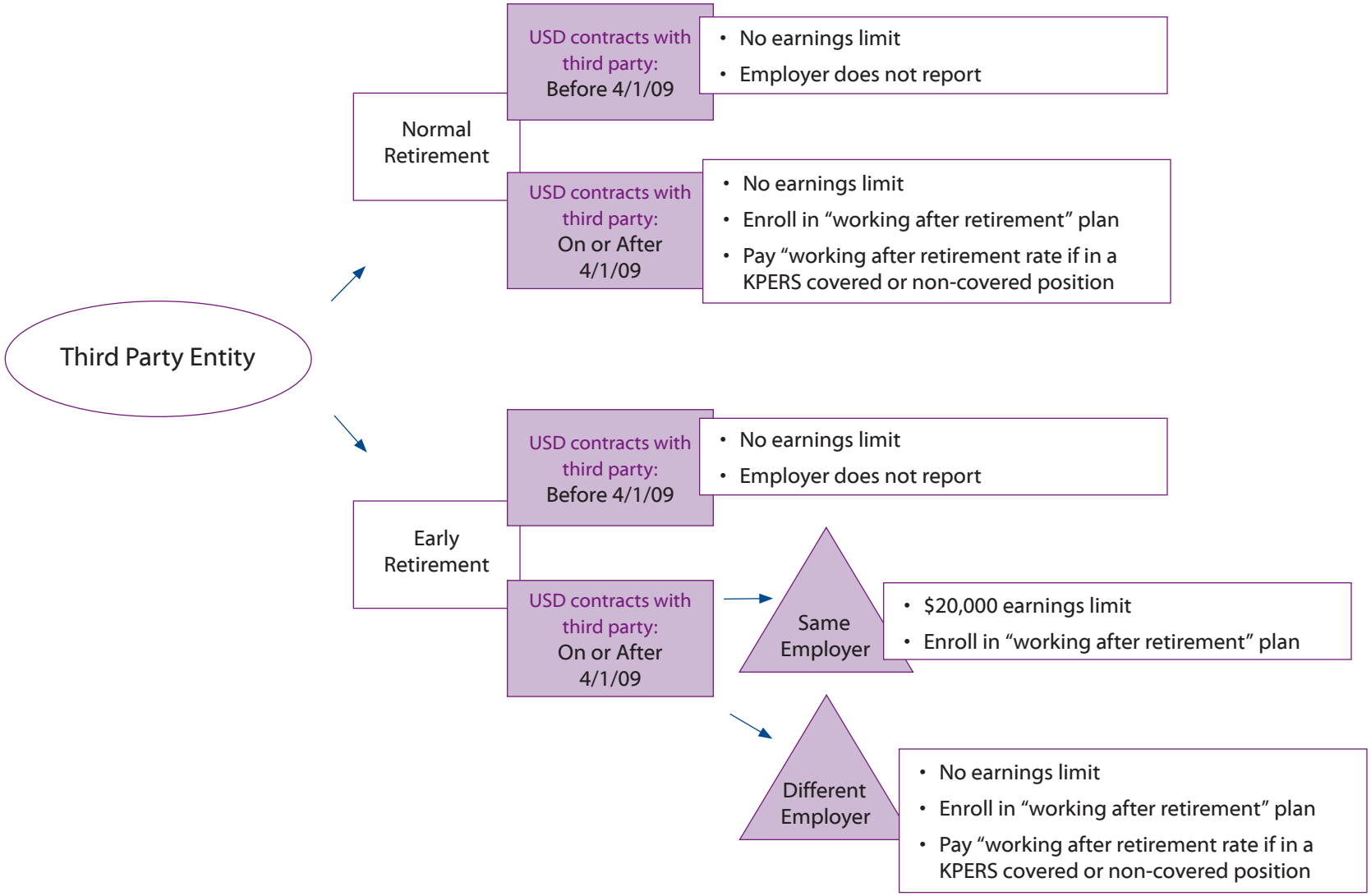
KPERS – School
Working After Retirement




Third Party Entity
Normal Retirement
USD contracts with third party: Before 4/1/09
• No earnings limit
• Employer does not report
USD contracts with third party: On or After 4/1/09
• No earnings limit
• Enroll in "working after retirement" plan
• Pay "working after retirement rate if in a KPERS covered or non-covered position
Early Retirement
USD contracts with third party: Before 4/1/09
• No earnings limit
• Employer does not report
USD contracts with third party: On or After 4/1/09
Same Employer
• $20,000 earnings limit
• Enroll in "working after retirement" plan
Different Employer
• No earnings limit
• Enroll in "working after retirement" plan
• Pay "working after retirement rate if in a KPERS covered or non-covered position