



# Certification of Employment of a Retired Member

### Purpose of the Form

- Use this form when you hire or rehire a PERSI retiree who is collecting retirement benefit payments from PERSI.

### Instructions

- See **About Form RS132**, attached.

**Note:** Employees with money in the PERSI Choice 401(k) Plan should also read PERSI's *Working After Retirement* flyer to understand how their Choice Plan accounts are affected by reemployment.

Retiree Social Security Number	Retiree PERSI ID Number*

\* A PERSI ID is only required for members with multiple PERSI accounts.

Employment Information (complete all fields)	
Employer Name	PERSI Employer Number
Retiree Name – First, Middle, Last	
Retiree Reemployment Start Date – mm/dd/yyyy	

Employment Conditions (choose one)
<p>Employment of a PERSI retiree will be subject to the condition marked below. (See <b>About Form RS132</b>, attached, for further explanation of the conditions.)</p> <p><input type="checkbox"/> Employment of a PERSI retiree who <b>is required</b> to make contributions to PERSI because the retiree is an employee as defined in Idaho Code §59-1302(14).</p> <p><input type="checkbox"/> Employment of a PERSI retiree who <b>is not required</b> to make contributions to PERSI because the retiree is not an employee as defined in Idaho Code §59-1302(14).</p>

Employer Certification	
Name of Certifying Official – First, Middle, Last	Position Title
Signature	Date – mm/dd/yyyy

PERSI Retiree Acknowledgment	
Signature	Date – mm/dd/yyyy



# About Form RS132

## Instructions

- 1 Complete the form in blue or black ink.
- 2 The employer must complete the **Employment Information**, **Employment Conditions**, and **Employer Certification** sections.
- 3 The employee (the reemployed PERSI retiree) must complete the **PERSI Retiree Acknowledgment** section.
  - Employees with money in the PERSI Choice 401(k) Plan should also read PERSI's *Working After Retirement* flyer to understand how their Choice Plan accounts are affected by reemployment.
- 4 Send the form to PERSI before reemploying the member, but after the member has been terminated and has completed any required break in service (see **Information about Hiring a PERSI Retiree**, below).

## Information about Hiring a PERSI Retiree

- All agencies of the State of Idaho are considered one employer.
- The employer is responsible for reporting to PERSI the employment of a retired member where contributions are required. Failure to do so can result in the employer being responsible for delinquent contributions and for repayment of retirement allowance payments that should have been suspended.
- A member who retires before service retirement age must have a 90-day break in service between retirement and reemployment with the same employer, regardless of the number of hours worked. Service retirement age is defined as age 65 for general members, age 60 for police officers/PERSI firefighters, and between ages 60 and 65 for members with mixed general member and police officer/PERSI firefighter service. There is no break in service if a promise of reemployment has been made.
- In accordance with IRS regulations, a service-age retiree must have a complete break in service.

## Explanation of Employment Conditions

### Employment of a retired member who is an employee as defined in Idaho Code §59-1302(14):

- Check this box if the employee will be working 20 hours or more per week and the period of employment is expected to be five consecutive months or more, and the employee receives salary for services rendered. This includes any school teacher who works half-time or more and receives salary for services rendered. The member's benefit payments cease upon reemployment, as provided in Idaho Code §59-1356(1).
- The employer must withhold employee contributions from the employee's salary starting on the date of reemployment and forward these contributions along with the required employer contributions for each pay period.
- If the period of reemployment terminates after less than five months, PERSI will return employee contributions to the member and employer contributions will be credited to the employer. The member's benefit payments will resume and an adjustment will be made to retroactively cover the period of ineligible employment.
- If the period of reemployment is five months or more, when employment ends, contributions cease and the member's original benefit payments are reinstated. A separate benefit amount is computed using salary and service credited during the period of reemployment and this additional benefit is added to the original benefit payments, unless the member negated his retirement under Retirement Rule 148.
- An early retiree who returns to PERSI employment has the option of "negating" his retirement under Retirement Rule 148. This requires repayment of all benefit payments plus interest. The member's benefit payments are later recalculated using all credited service. Use of this option may affect a member's eligibility for unused sick-leave credits and members are encouraged to consult with PERSI before making this decision.

### Employment of retired member who is not an employee as defined in Idaho Code §59-1302(14):

- Check this box if the employee will be working less than 20 hours per week **or** the period of employment will be less than five consecutive months. Employer and employee contributions will not be required. The member's benefit payments will continue.
- If employment exceeds 20 hours per week and five consecutive months, the member will be considered an employee, and the conditions for employment of a retired member who is an employee will apply.

## Reemployment of School Teachers or Administrators

- If you are hiring a retired teacher/school administrator under Idaho Code §59-1356(4), complete form RS132A, *Certification of Employment of a Retired School Teacher or Administrator*, instead.
- If the retired teacher/school administrator cannot or does not wish to be reemployed under the provisions of Idaho Code §59-1356(4), continue with form RS132.