

Working After Retirement

Clarification on 30%

- **No earnings limit** for retirees working after retirement.
- Employer **contribution rate** goes to **30%** after the retiree reaches \$25,000 in earnings for the calendar year.

When do I start paying the 30% rate?

- The rate changes for the first pay period **after** the employee reaches \$25,000.
- Even if the employee reaches \$25,000 on the first day of a pay period, you won't start paying 30% until the **next pay period**.

We hope this clears it up.

Questions?

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