

Working After Retirement

No Prearrangement Reminder

It feels like there's so many working-after-retirement rules to remember. Here's one that might get overlooked.

You Need to Certify Every Time

When hiring any retiree, employers **must certify** on the [KPERS 15RE](#) form that there was no prearrangement made for the retiree to return to work.

- Certify even if not enrolling (e.g. sub teachers without contracts, poll workers, etc.).
- Certify again if retiree terminates and comes back.
- "Prearrangements" are any communication with the retiree, before retirement or during the waiting period, about returning to work.
- Waiting period is 60 days (180 days if retired before age 62).

Why Is Certifying So Important?

It could be very costly. Employers known to have prearranged a retiree's return to work will be **penalized** and must repay KPERS:

- All IRS-associated costs
- Costs for legal defense
- Costs for collecting repayment from employee

We All Get Penalized

If the prearrangement rule is broken, the retiree will **lose retirement benefits** while working and for 6 months after ending employment. Prearrangements also jeopardize the System's standing with the IRS.

Questions?

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