

CERTIFICATION/ACKNOWLEDGMENT OF REEMPLOYMENT OF RETIREE

Instructions: Type or print in black ink. Original to be mailed to Retirement System and copy for the employer. This form must be completed by the PERS service retiree and the appointing authority of the PERS covered agency employing such service retiree under the reemployment provisions of Section 25-11-127, Miss. Code of 1972, as amended. This notice must be filed in PERS office within five (5) days from the date of reemployment and within five (5) days from the termination of such reemployment. If the retired member is reemployed by the same or another covered employer in any capacity, including that of an independent contractor, within forty-five (45) calendar days from the effective date of retirement, or is guaranteed such reemployment, the member shall be considered to have continued in the status of an employee and not to have separated from service. Failure by the employer to timely notify the Retirement System may result in the assessment of a \$300.00 penalty per occurrence payable by the employer. See reverse side for additional information or refer to Section 25-11-127 or PERS Regulation 34, Reemployment After Retirement.

RETIREE INFORMATION

SOCIAL SECURITY NUMBER	DATE OF RETIREMENT (mm/dd/ccyy) / /	POSITION/AGENCY FROM WHICH RETIRED
NAME FIRST	MI	LAST
ADDRESS		HOME TELEPHONE NUMBER
ADDRESS		BUSINESS TELEPHONE NUMBER
CITY	STATE	ZIP
		DATE OF BIRTH (mm/dd/ccyy)

REEMPLOYMENT INFORMATION

NAME OF EMPLOYER	IDENTIFICATION NUMBER 69-065	
TITLE OF POSITION	REASON FOR TEMPORARY OR LIMITED REEMPLOYMENT OF RETIREE	
STATE FISCAL YEAR BEGINNING JULY 1, _____ AND ENDING JUNE 30, _____	HIRE DATE (mm/dd/ccyy)	TERMINATION DATE (mm/dd/ccyy)

RETIREE ACKNOWLEDGMENT

I do hereby acknowledge that I have read and understand the provisions for reemployment as outlined in PERS Board Regulation 34, Reemployment After Retirement.

SIGNATURE OF RETIREE	DATE OF SIGNATURE (mm/dd/ccyy) / /
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EMPLOYER CERTIFICATION

I hereby certify that the above named individual who is a service retiree receiving benefits from the Public Employees' Retirement System of Mississippi will be employed in the above named position in accordance with the reemployment provisions as authorized in Section 25-11-127, Miss. Code of 1972, as amended. I further certify that this service retiree is being employed under the reemployment provision indicated as follows (please check one):

A.	<input type="checkbox"/>	The service retiree will be employed by a covered employer for a period of time not to exceed one-half (1/2) of the normal working days or hours for the position during the state fiscal year indicated above, and the retiree will receive no more than one-half (1/2) of the salary in effect for the position at the time of employment. The normal working days or hours for the position are _____ days or _____ hours and the service retiree will work no more than _____ days or _____ hours during the state fiscal year indicated above which represent no more than one-half (1/2) of the normal working days or hours for the position. The full-time annual salary authorized for this position is \$_____ and the service retiree will earn no more than \$_____ during the state fiscal year indicated above which represents no more than one-half (1/2) of the full-time authorized salary for the position at the time of employment.
B.	<input type="checkbox"/>	The service retiree will be employed for any number of days or hours during the fiscal year indicated above but at an annual salary which will not exceed 25% of the average compensation used in calculating the service retiree's benefits. The average compensation at retirement was \$_____ and the service retiree will earn no more than \$_____ during the state fiscal year indicated above which represents 25% of the average compensation at retirement.

I understand that wages earned and paid to the above named individual during this period of employment WILL NOT be subject to withholding for state retirement. I further understand that any person who makes a false statement or shall falsify or permit to be falsified any record of the Retirement System in an attempt to defraud the System may be subject to criminal prosecution, and with that understanding, I certify that the above information is true and correct.

AUTHORIZED SIGNATURE	DATE OF SIGNATURE (mm/dd/ccyy) / /
TITLE	TELEPHONE NUMBER ()

REEMPLOYMENT AFTER SERVICE RETIREMENT FACT SHEET

Withdrawal from Service

“Withdrawal from Service” is defined by statute as the complete severance of employment in state service of any member by resignation, dismissal, or discharge. Retirement benefits may not begin until the member has withdrawn from service as required in Section 25-11-111. If the retired member is reemployed by the same or another covered employer in any capacity, including that of an independent contractor, within forty-five (45) calendar days from the effective date of retirement, *or is guaranteed such reemployment*, the member shall be considered to have continued in the status of an employee and not to have separated from service. In the absence of such forty-five (45) day period of separation, any retirement allowance payments received by the retired member shall be repaid to the Retirement System and the retirement shall be negated. If such retiree is so employed or reemployed in a covered position without the requisite separation, such reemployed retiree shall continue to be reported to the Retirement System.

Provisions for Reemployment of a PERS Service Retiree

According to the provisions of Section 25-11-127, Mississippi Code of 1972, as amended, a PERS service retiree may be reemployed by an agency, or agencies, covered by PERS and continue to receive his/her service retirement benefits under the following provisions:

a) Retirees reemployed in other than an Elected Position

The Retirement System may not withhold a monthly benefit payment if the retiree is employed by a covered employer in the following instances:

1. For a period of time not to exceed one-half (1/2) of the normal working days for the position in any fiscal year during which the retiree will receive no more than one-half (1/2) of the salary in effect for the position at the time of employment, **or**
2. For a period of time in any fiscal year sufficient in length to permit a retiree to earn not in excess of twenty-five percent (25%) of the retiree's average compensation.

“Fiscal Year” shall mean the period beginning on July 1 of any year and ending on June 30 of the next succeeding year as provided by statute. The employer shall determine the required number of working days for the position on a full-time basis and the equivalent number of hours representing the full-time position. The retiree then may work up to one-half (1/2) of the required number of working days or up to one-half (1/2) of the equivalent number of hours and receive up to one-half (1/2) of the salary for the position. In the case of employment with multiple employers, the limitation shall equal one-half (1/2) of the number of days or hours for a single full-time position.

b) Retirees reemployed as a Municipal or County Elected Official

Any retiree may continue in municipal or county elected office or be elected to a municipal or county office, provided the retiree:

1. Files annually, in writing in the office of the employer and of PERS, before he or she takes office or as soon as possible after retirement, a waiver of all salary or compensation and elects to receive in lieu of that salary or compensation a retirement allowance, in which event no salary or compensation shall thereafter be due or payable for those services, **or**
2. Files annually, in writing in the office of the employer and of PERS, an election to receive compensation for that municipal or county elected office in an amount not to exceed twenty-five percent (25%) of the retiree's average compensation, which shall be prorated over a twelve-month time frame.

A retiree who continues in or is elected to municipal or county office may receive any office expense allowance, mileage or travel expense authorized by any statute of the State of Mississippi.

c) Retirees employed in both a non-elective position and a Municipal or County Elected position

If at any point during the fiscal year, a retiree is reemployed in both a local elected position (and thus considered a full time employee) and is also reemployed on a limited basis in a non-elective position, he/she must either a) begin or continue under the 25% of average compensation limitation and apply what has already been earned from any other position during the fiscal year to that limitation or b) stay under an existing election to work no more than one-half of the normal working days and earn no more than one-half of the salary for a non-elected position and waive the salary for the local elected position.

d) Municipal or County Elected Positions

For purposes of reemployment limitations under Miss. Code Ann. Section 25-11-127(5), municipal or county elected office shall include:

Municipal: Mayor, Board of Aldermen (Councilmen or Selectmen), Police Chief or Marshal, Municipal Judge, Tax Collector, Tax Assessor, City or Town Clerk, unless any such position is made appointive pursuant to Miss. Code Ann. Section 21-3-3, or any other salaried official elected by popular vote and eligible for coverage in PERS. **County:** County Supervisor, Chancery Clerk, Circuit Clerk, Tax Assessor, Tax Collector (if separate from Tax Assessor), Sheriff, County Surveyor, Justice Court Judge, County Judge/Family Court Judge, Constable, County Coroner or Medical Examiner, Elected County Prosecutor/Elected County Attorney, Elected Superintendent of Education, or any other salaried official elected by popular vote and eligible for coverage in PERS.

Municipal or county elected positions shall not include: Governor, Lieutenant Governor, Secretary of State, Attorney General, State Auditor, State Treasurer, Commissioner of Agriculture and Commerce, Commissioner of Insurance, Public Service Commissioner, Transportation Commissioner, State Senator, State Representative, Supreme Court Justice, Court of Appeals Judge, Chancery Court Judge, Circuit Court Judge, District Attorney, or other office not included in the municipal or county elected offices listed under this section.

Notice of Reemployment of PERS Service Retiree

To lawfully employ a PERS service retiree, the employer must notify the Retirement System in writing of the terms of the eligible employment within five days from the date of employment and also from the date of termination on a form prescribed by the Board. Failure by the employer to timely notify the Retirement System may result in the assessment of a \$300.00 penalty per occurrence payable by the employer. A service retiree may make one election per fiscal year to either a) limit the number of days/ hours worked for all covered employers or b) limit the amount of compensation that will be earned from all covered employers. A retiree who continues in or is elected to municipal or county office (and who is not also reemployed in a non-elective position) may make one election per fiscal year to either a) waive his or her salary and continue to receive a retirement allowance or b) elect to receive an amount not to exceed twenty-five (25%) of the retiree's average compensation. Note that such elected official does not have the option of limiting the number of days or hours worked.