



Certification of Employment of a Retired School Teacher or Administrator

Purpose of the Form

- Use this form to certify that a re-employed retired member meets the conditions of re-employment established by Idaho Code 59-1356(4) and to elect a return-to-work option under the provisions of the re-employment program.

Instructions

- Read "About Form 132A," attached.
- Complete "Employment Information" and "Certification by Employer" below.
- Have employee complete "Benefit Election by Retired member" and "Certification by Retired Member" below.
- Send the form to PERSI and keep a copy for your records.

Employment Information		
Employer		Employer Number
Name of Retired Employee (as it appears on employee's Social Security card)		Social Security Number
First	Middle	Last
Employment Start Date		
Month	Day	Year

Certification by Employer	
<p>By marking these boxes, I certify that this position meets these requirements for reemployment of a retired school teacher or administrator.</p>	<input type="checkbox"/> Employment is by a school district or charter school which gives instruction to students of grades kindergarten through 12 or any combination of kindergarten through 12. <input type="checkbox"/> The retired member will be re-employed in a teacher or administrator position that requires certification under state law.
Name of Certifying Official	Title
Signature	Date

Irrevocable Election by Retired Member (choose one)	
<input type="checkbox"/> I elect to not make contributions to PERSI and to continue receiving my PERSI benefits. I will not accrue additional service credit for the period of re-employment. Additional sick leave accrued during re-employment may not be converted to the unused sick leave entitlement program.	<input type="checkbox"/> I elect to have my benefit suspended, to resume contributions to PERSI and accrue additional service.

Certification by Retired Member	
<p>By marking these boxes, I certify that I meet all four requirements for reemployment while receiving benefits from PERSI. (If any of the four requirements is not met, the employer must file form RS132 instead of RS132A.)</p>	<input type="checkbox"/> I did not receive an early retirement incentive award under Idaho Code 33-1004G when I retired. <input type="checkbox"/> I was employed as a certificated school teacher or certificated school administrator at the time I retired under PERSI. <input type="checkbox"/> I was age 62 or older on my date of retirement. <input type="checkbox"/> I receive an unreduced benefit because I had attained service retirement age or met Rule of 90 at the time of retirement.
Signature	Date

About Form RS132A

Explanation of Re-employment Provisions of 2007

- New legislation effective July 1, 2007 amends Chapter 10, Title 33, Idaho Code by addition of a new section 33-1004H which permits school districts to employ certain certificated school teachers and administrators who are receiving PERSI benefits.
- The legislation further amends Chapter 13, Title 59, Idaho Code, section 59-1356 to provide the conditions under which certain retired school teachers and administrators may elect to continue receiving benefits and not accrue additional service.
- A retired member who is re-employed for less than 20 hours per week or for a duration of less than five consecutive months is not affected by this new law unless the member is early retired (Rule of 90) and returns to work for the same employer within 90 days of retirement. The existing law allows retired members to work part time and receive their retirement benefits but requires a 90-day period of separation with no promise of re-employment for early retirees. The re-employment provisions remove those requirements for those who qualify.
- A re-employed retired member may elect to come under these re-employment provisions or may elect to suspend retirement benefits and accrue an incremental benefit under Idaho Code §59-1356(3). The election is irrevocable for the period of re-employment.
- Retired members who elect to return to work under these re-employment provisions will **not** make contributions to PERSI and will **not** accrue additional service credit. Additionally, voluntary salary deferrals into the PERSI Choice 401(k) Plan are not allowed.
- Under these re-employment provisions, PERSI will continue to pay retirement benefits to re-employed retired members who will also receive a salary from the school district.
- Re-employed retired members are permitted to earn sick leave during the period of re-employment but additional sick leave accrued may not be converted to the unused sick leave entitlement program established by §33-1228, Idaho Code.
- School districts are required to pay employer contributions for retired members who are re-employed under these re-employment provisions. Actuarial analysis indicates there will be a cost associated with these re-employment provisions and employer contributions are required to offset the cost.
- The re-employment provisions will apply to any qualified retiree who is re-employed on or after July 1, 2007.
- The legislation fostering the re-employment provisions has a five year "sunset clause" which states the re-employment provisions are void effective July 1, 2012. Upon that date, all provisions of the legislation will no longer exist and the remaining law and rules will prevail.

Conditions for Eligibility to Participate in Re-employment Program

- The re-employment program applies to school districts or charter schools which provide instruction to students in grades kindergarten through 12, or any combination of kindergarten through 12.
- A re-employed retired member must be employed in a position requiring certification as a teacher or administrator. PERSI will look to the certification process through the Department of Education to determine if this condition is met.
- A school teacher or administrator who received an early retirement incentive award under Idaho Code 33-1004G is not eligible for reemployment under this program.
- A re-employed retired member must have been employed as a school teacher or administrator at the time of retirement under PERSI.
- A re-employed retired member must have been age 62 or older on the date of retirement to meet federal requirements applicable to this program.
- A re-employed retired member must have retired with a benefit that was unreduced (not an early retiree) either because the member had attained service retirement age or met Rule of 90 at the time of retirement.