



Certification of Employment of a Retired School Teacher or Administrator

Purpose of the Form

- Use this form to certify that a reemployed PERSI retiree meets the conditions of reemployment established by Idaho Code §59-1356(4) and to elect a return-to-work option under the provisions of this program.

Instructions

- Complete the form in blue or black ink.
- Read "About Form 132A," attached.
- Complete "Employment Information" and "Certification by Employer" below.
- Employee (reemployed PERSI retiree) must complete "Benefit Election by Retiree" and "Certification by Retiree" below.
- Send the form to PERSI and keep a copy for your records.

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

Certification by Employer	
<p>I certify this position meets the requirements for reemployment of a retired school teacher or administrator.</p> <p>The PERSI retiree will be reemployed in a position that requires certification under state law by a school district or charter school.</p>	
Name of Certifying Official	Title
Signature	Date

Irrevocable Election by PERSI Retiree (choose one)
<input type="checkbox"/> I elect to continue receiving my PERSI benefit and understand I will not make additional contributions and will not accrue additional service credit for the period of reemployment. Any sick leave accrued during reemployment will not be converted to the unused sick leave program.
<input type="checkbox"/> I elect to have my retirement benefit suspended, resume PERSI contributions and accrue additional service.

Certification by PERSI Retiree	
<p>I certify that I meet all four requirements listed below for reemployment under Idaho Code §59-1356(4). (If any of the four requirements is not met, the employer must file form RS132 instead of RS132A.)</p> <ul style="list-style-type: none"> • I did not receive an early retirement incentive award under Idaho Code §33-1004G when I retired. • I was employed as a certificated school teacher or certificated school administrator at the time I retired under PERSI. • I was age 62 or older on my date of retirement. • I had attained service retirement age or met the Rule of 90 at the time of my retirement and I receive an unreduced retirement benefit. 	
Signature	Date

About Form RS132A

Explanation of Reemployment Provisions of 2007

- Idaho Code § 33-1004H permits school districts to employ certain certificated school teachers and administrators who are receiving PERSI benefits.
- Idaho Code § 59-1356(4) permits such reemployed teachers and administrators to elect to continue receiving retirement benefits and not accrue additional PERSI service.
- Retired members who elect to return to work under these reemployment provisions will **not** make contributions to PERSI and will **not** accrue additional service credit. During the period of reemployment, voluntary salary deferrals into the PERSI Choice 401(k) Plan are not allowed and any additional sick leave accrued may not be converted to unused sick leave under Idaho Code § 33-1228.
- Employer contributions by school districts are required for retired members who are reemployed under Idaho Code § 59-1356(4).
- Idaho Code § 59-1356(4) will expire effective July 1, 2012. After that date, all reemployed teachers and administrators will be subject to the statutes applicable to other reemployed retirees.

Conditions for Eligibility to Participate in Reemployment Program

- The reemployment 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 reemployed retired member must be employed in a position requiring certification as a teacher or administrator. PERSI reserves the right to verify that certification is required.
- 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 reemployed retired member must have been employed as a school teacher or administrator at the time of retirement under PERSI.
- A reemployed retired member must have been age 62 or older on the date of retirement.
- A reemployed retired member must have retired with a benefit that was unreduced either because the member had attained service retirement age or met the Rule of 90 at the time of retirement.