

State	System Name	Once eligible to retire and receiving a pension benefit, is working for a public employer allowed within the same state?	Once eligible to retire and receiving a pension benefit, is working for a public employer allowed within the same retirement system?	Do the post-retirement employment rules apply only to those employed by a system-participating employer, or do they also extend to those working for the benefit of an employer through a private staffing or placement agency?	Other than those participating in a DROP or phased retirement program, what restrictions are in place for retirement system retirees who also are working for a system member employer: part-time, seasonal; number of hours, earnings limitation, maximum period of reemployment, etc.	Restrictions on the terms of employment, such as length of service, earnings, etc., are exceeded, what is the consequence (adjusted, suspended, etc.) for either the member or the employer?	Is there a required time period that must pass between the employee's retirement date and date of reemployment?	If so, what is the timeframe?	If so, how was the timeframe determined?	Are there any post-retirement employment provisions set forth for specific positions, classes, or categories of employees? If so, what are they, and to whom do they apply?	If retirees who return to work receive any form of retirement benefit, what is it?	What employee or employer contributions are required for retirees who return to work?	Does the system maintain a deferred retirement option plan (DROP)?	Have changes been made recently regarding the system's post-retirement employment policies?
Alabama	Retirement Systems of Alabama	Yes	Yes	Agency also	Two conditions: 1) may not be employed or under contract for permanent or full-time employment; and 2) annual earnings limit in 2018 of \$31,000. Earnings limit is indexed to inflation.	If annual earnings limit is exceeded, pension benefit is suspended for remainder of calendar year.	Yes	Statute requires separation from service but does not specify the time period	Statute	ERS or JRF retirees may return to employment without earnings limitations in certain temporary or part-time legislative positions while continuing to receive benefits, so long as they do not replace a full-time employee.	None	Employers do not pay contributions for retirees who return to work but continue to receive retirement benefits	Closed in 2011	Act No. 2014-297 allows part-time service by a retiree as an independent contractor with any participating ERS or TRS employee." The law as enacted does not require employers to make contributions for re-employed retirees (an initial version of the draft bill did require that but was later amended, although the preamble erroneously omitted the later amendment); Act No. 2015-410 increases the maximum compensation that can be earned by an ERS or TRS retiree who returns to work, from \$17,000 to \$30,000
Alaska	Alaska Department of Retirement Services	Yes	Yes	Post-employment rules apply to those who are reemployed by a system-participating employer. However, retirees hired by an agency and then assigned to their former employer along the same duties would be investigated for a bona fide termination requirement.	Retirees may work for public employers with no impact on their retirement checks in temporary, on-call, project or independent contractor positions as long as the position is not eligible for inclusion in the plan. Temporary/Project positions can be up to two years in length. Independent contractors will need to demonstrate they are real contractors by providing a business license and evidence of other clients.	If reemployed in a PERC or TRS position, benefits are suspended until employment is terminated.	Yes	Retirees age 62 or older must serve a 60 day waiting period before retire with the same employer in any capacity. Retirees younger than 62 must serve a six-month break. No prearrangement for reemployment can be entered into before retirement.	IRS rules on pre-arrangement and advice from tax counsel based on private letter rulings for other plans.	None	None	No	Alaska Administrative Code 2 AAC 35.227 and 2 AAC 36.188 govern rehire with the same employer after retirement to ensure bona fide termination of employment. Recent legislation allows TRS members to rehire with school districts after serving a waiting period for one year while continuing to receive benefits if the district has a shortage of teachers.	
Arizona	Arizona State Retirement System	Yes	Yes	To be hired by an ASRS employer, member must have reached normal (reduced) retirement and meet work requirements (for the first year, hours worked cannot meet membership criteria). If hired by a private entity, early retirees can return and there are no work requirements during the first year.	Per A.R.S. § 38-766.D1, retiree must have attained normal retirement age and must have terminated employment for the first 365 days following retirement.	Pension benefit is suspended and retiree is returned to active member status. Member is required to pay back pension overpayments.	No - provided the employee terminates employment and meets other criteria for returning: Yes - if retired and position meets membership criteria	365 days	A.R.S. § 38-766.01	Arizona law allows a member to retire, receive a pension and continue working without first terminating employment if all the following conditions are met: Member must have reached normal retirement on or before the date of retirement; Member's work hours must be reduced below 20/20 after retirement. If the member has already worked one or more weeks of 20 or more hours in the fiscal year before retirement, those weeks will count toward the 20/20 criteria; Member's employer must agree to the reduced work hours.	No	Closed in 2006	<u>Chapter 357, Laws of 2011, effective 7/1/12 requires employers to pay an Alternate Contribution Rate (ACR) for members who return to work in any capacity and in a position ordinarily filled by an employee of the employer. The ACR is calculated as the greater of 2% or the total ACR rate, meaning the ASRS Past Service Funding Requirement Rate plus the employer LTD Past Service Funding Requirement Rate. Also specifies that the re-employed member does not accrue credited service, account balances, retirement benefits, and their time is not later eligible for service purchase.</u>	
Arizona	Arizona Public Safety	Yes	Yes	Rules apply to both	Retired annuitants are prohibited from returning to work	Benefits are suspended until termination	Yes	One year, or 60 days depending on	IRS requirement / Statute	A retiree may return to work for the employer	No second retirement benefit	Beginning 7/1/12, employers are required to pay an actuarially determined Alternate Contribution Rate (ACR) for each retiree hired (whether hired directly or through a private firm) to mitigate the actuarial impact of hiring retired members into positions normally filled by active members. In FY 19 the ACR is 10.53%.	Yes	<u>Chapter 357, Laws of 2011, effective 7/1/12 requires employers to pay</u>
Arkansas	Arkansas Public Employees Retirement System	Yes	Yes	Board Regulation 220 specifically prohibits a return to covered employment, even on a contract basis, within the proscribed 180 days.	None	N/A	Yes	30 days if retired before 7/1/09; 180 days if retired on or after 7/1/09; 1 year if retired from elected office	Arkansas Code § 24-4-520	None	Retirees who retire on or after 7/1/09 may return to work and continue receiving retirement benefits provided they meet the 180 day separation period, but they cannot again become a member of a state board or commission, an individual serving as the Commissioner of the State Board of Parole Hearings	Yes	Act 657 of 2009 extended the time of separation from employment for retirement purposes from 30 days to 180 days, with exceptions for those enrolled in DROP as of 1/1/09 and those who retired and started receiving benefits between 1/1/09 and 6/30/09; Act 558, Laws of 2011, requires employers to make contributions for retirees who return to covered service, and who enter DROP, as they do for active employees.	
Arkansas	Arkansas Teacher Retirement System	Yes	Yes	Rules extend also to those working through a private staffing or placement agency.	Rules depend on retiree's age and years of service at retirement. Those who, on the effective retirement date, are under age 65 and have less than 38 years of credited service with the ATRS, must have terminated employment prior to the effective date of retirement with ATRS covered employers for six calendar months. Retirees under age 65 with 38 or more years of ATRS service or a combined total of 38 years of credited ATRS service, participation in the DROP plan, and reciprocal service from another eligible state retirement system, must terminate employment with an ATRS employer prior to the effective date of retirement and remain terminated with ATRS covered employers for one full calendar month. Retirees who are age 65 or older prior to the effective date of retirement may receive both retirement benefits and continue working at an ATRS employer without terminating.	Required repayment of all retirement benefits received.	Yes	Varies by age and service: If under age 65 and less than 38 years of service, 6 months; if under age 65 and 38 or more years of service, 1 month; if age 65 or older, no separation period is required	Arkansas Code § 24-7-502	None	Employers are required to make contributions for retirees, at the same rate as for active members, who return to covered service	Yes	Act 743 of 2009 provides that a member of the ATRS is not considered separated from covered employment if the retiree returns to covered employment within 180 days (an increase from 30 days under former law). This requirement does not apply to members over age 65, or members with 38 years or more of covered service, or to members who retire on or before 7/1/09, until when the 30-day rule remained in effect.	
California	California Public Employees' Retirement System	Yes	Yes	Rules do not apply to independent contractors, consultants, or those employed by a third-party agency	Annuitants may be rehired to fill an "extra help" position, characterized by limited duration, work up to 960 hours in a fiscal year, for compensation no less than the minimum or more than the maximum paid to other employees performing comparable duties. An annuitant may be rehired in an "extra help" position	Any retiree found to be in violation of the working after retirement laws is reinstated from retirement, with resulting termination of benefits, repayment of benefits already received, repayment of retroactive retirement contributions plus interest	Yes	180 days, unless qualified under one of several qualified exemptions; 60 days if the member has attained normal retirement age and there is no verbal or written agreement to return to work	Statute	There are exceptions for those who serve in an appointed or elected office after retirement, a member of a state board or commission, an individual serving as the Commissioner of the State Board of Parole Hearings	No second retirement benefit	None	No	Act No. 2017-261 authorizes the Board of Administration of the Public Employees' Retirement System to assess an employer that fails to enroll a retired member employed without reinstatement within a certain number of days after the effective date of hire, or fails to report the pay rate and number of hours worked by the retired member within a certain number of days of the last day of the pay period in which the retired member worked, a specified sum fee per month. Act No. 238 Amends the California Public Employees' Pension Reform Act of 2013. Relates to eligibility for employment after retirements. Relates to an appointment that is necessary to fill a critically needed state employment position and which entity is responsible for certification.
California	California State Teachers' Retirement System	Yes	Yes	Retirees may be excluded from the earnings limit and other postretirement employment requirements if they return to work for a third-party employer that does not participate in a California public pension system; and the activities performed are not normally performed by employees of a CalSTRS employer, and the assignment is performed for 24 months or less.	Benefit is reduced dollar for dollar by any compensation earned from retired member activities during the first 180 calendar days following the most recent retirement effective date, up to the benefit payable during that period. After the 180-day period, an annual earnings limit is in place; in FY 18, that limit is \$43,785.	CalSTRS will reduce the member's benefit dollar-for-dollar up to the amount payable during the violation period. If the CalSTRS retiree received a golden handshake incentive, the member may not return to work within 5 years from retirement with the employer that granted the incentive. If they do return to work during the first 5 years, they will be subjected to revocation of the golden handshake incentive.	Yes	180 calendar days	Statute	An exemption to the separation from service requirement is made for those who have attained normal retirement age, whose appointment is necessary to fill a position of critical need, whose appointment has been approved by the governing body of their employer, and whose termination from service is not the source of the need to acquire their services. Retirees who return to work for a third-party employer that does not participate in a California public pension system may be excluded from the postretirement earnings limit and other postretirement employment requirements if the activities performed are not normally performed by employees of a CalSTRS employer and the activities are performed for 24 months or less.	No	No employee or employer contributions are required	No	Chapter No. 538 (2014) provides that activities of an employee performing an assignment of 24 months or less are not included in the definition of retired member activities.
California	University of California Retirement System	Yes	Yes	The policy restrictions do not apply to individuals who are not UC employees, e.g. those hired through a private placement agency, but such agencies are not to be used to bring back retirees to do work that is typically done by UC employees.	Retirees reemployed as University staff and recalled academic appointees may work no more than 43% during any 12-month period. Appointments do not normally exceed 12 months.	Benefits are suspended and retiree is reemployed in a career employment as an active, contributing member	Yes	At least 30 days - preferably 90 days	IRS / Board of Regents policy	The UC Board of Regents has the authority to approve reemployment arrangements in excess of the appointment percentage and duration rules.	No	None	No	None

Colorado	Colorado Public Employees' Retirement Association	Yes	Yes	Post-retirement employment restrictions apply only to those re-employed by a system-participating employer, and not to those working through a private staffing or placement agency.	Retirees are limited to 110 days or 720 hours of work per calendar year.	If work exceeds 110 days or 720 hours, PERA must reduce a working retiree's benefit in a future month by 5 percent for each day in excess of the limit.	Yes	Retirees are prohibited from returning to work during the effective month of retirement	Statute	Effective beginning with the 2017-2018 school year, rural school districts in Colorado may declare a critical shortage of qualified teachers, school bus drivers, or food service workers. Retirees who return to work in a critical shortage position are not subject to PERA's working after retirement limits. Certain higher educational institutions and all school districts have the ability to move up to 10 working retirees per year to 140 days per calendar year without reductions in benefits.	The working retiree contribution does not accrue an additional benefit	No	State law requires that employer contributions are to be remitted on compensation paid for services rendered by a PERA retiree or contractor. Effective 1/1/11 PERA retirees, including contractors, are required to pay a working retiree contribution, which is set at the same rate as the member contribution rate for that employer.	Chapter 2, Laws of 2010 requires a retiree who returns to work for a PERA employer to make a contribution to PERA equal to the member contribution, and specifies that working retiree contributions are not credited to the retiree's member contribution account. HB 17 - 1776: Critical Shortage provisions for qualified teachers, school bus drivers, or food service workers was a result of the passage of HB 17 - 1176.
Colorado	Colorado Fire & Police Pension Association	Yes	Yes	Rules only reference those working directly for a police or fire agency.	No restriction on hours or earnings for reemployed annuitants. However, retirees who return to work for the same FPPA employer from which they retired have their pension benefit suspended.	N/A	No required time period between retirement date and date of reemployment beyond IRS rules and regulations on separation from service.	None specified	N/A	None specified	Retirement benefits are suspended during reemployment unless the retiree has already reached the age and service requirements in the plan, and returns to work for a different employer which is not in the same plan. Retirement benefits are resumed upon separation from service from the reemployment.	The employer and employer contributions required by the plan in which the retiree is enrolled during reemployment.	Yes	None since 2013
Connecticut	Connecticut Teachers' Retirement Board	Yes	Yes		A retiree may earn up to 45% of the maximum salary level, established by the school district, for the position occupied.	Earnings received in excess of 45% rule must be reimbursed to TRB	Yes	Six months, if retired before reaching the definition of normal retirement in the CTBR statute, or before turning age 62	Plan policy	A retired member can work in a Subject Shortage Area, or at a school located in a Priority School District, for one school year and, with prior approval from the CTBR, for a second school year with no limitation on earnings, no impact on the member's pension, and no requirement to reimburse the CTBR.	A reemployed retired member may not make retirement contributions or earn any additional benefits for the period of reemployment.	No employee contributions are required; it is unclear whether or not employers are required to contribute	None specified	2003: "Connecticut: PA 03-232 increased the amount a retired teacher can earn by returning to part-time covered employment before losing retirement benefits. Prior law allowed earnings of 45 percent of entry-level salary for the same subject area; the act increases the allowance to 45 percent of the position maximum. A teacher who earns more than the maximum allowance must return the excess to the Teachers Retirement Board (TRB)"; 2006 "Connecticut: Public Act 06-102 provides that a former teacher receiving retirement benefits from the system may be reemployed by a local board of education or by any constituent unit of the state system of higher education in a position designated by the Commissioner of Education as a subject shortage area for the school year in which the former teacher is being employed. Such employment may be for up to one full school year but may, with prior approval by the board, be extended for an additional school year."
Connecticut	Connecticut State Employees' Retirement System	Yes	Yes		Retirees employed by the state in a temporary position may work up to 120 days in a calendar year, with graduated limits of hours that may be worked depending on the position, and are further limited to two 120-day terms. A non-union employee returning to the same job may earn up to 75% of their final pay, and a union employee may earn the greater of the minimum rate provided for the job classification or 75% of their final pay. A non-union employee returning to a different job may earn the lesser of 75% of their final pay or the minimum rate provided for the job classification, and a union employee may earn the minimum rate provided for the job classification.	Pension payments and benefits must cease. The retiree is required to resume active membership in the tier from which they retired.	Yes			A retiree reemployed in a state teaching position may work 45.97% of a full-time teaching schedule without impacting SERS pension rights, which equates to 12 lead credits at a State University, 14 contact hours at a State Community/Technical College, or 120 days at institutions with no credit basis.	No second retirement benefit	Unclear	No	None
Delaware	Delaware Public Employees Retirement System	Yes	Yes	Post-retirement employment rules extend to those working through a private staffing or placement agency.	Generally speaking, a retiree cannot receive a monthly pension in any month while working in a pension-covered position for an employer that participates in the retiree's pension plan. In addition, retirees who are younger than age 65 at retirement must have a six month break from employment before working for any organization that participates in the pension plan from which he/she retired. Retired state employees may not earn more than \$30,000 in a year. Seasonal workers are limited to 30 hours per week. Temporary employees who are working more than 30 hours per week must work for a period of less than 12 months. Substitute employees must be working on a per diem basis.	Retirees who fail to comply with the post-retirement employment work criteria will have their monthly pension suspended. In addition, the retiree may have to repay any monthly pension benefits paid for any month the retiree did not meet the requirements.	Yes	Retirees who are younger than age 65 at retirement must have a six month break from employment before working for any organization that participates in the pension plan from which he/she retired.	Delaware Code, DPERS rules and regulations	Break-in-service requirement does not apply to retirees aged 65 or older at retirement	No	None	No	None
District of Columbia	District of Columbia Retirement Board	Yes	Yes		No restrictions, but salary is reduced by amount of pension benefit.	Members receiving a retirement benefit and who are employed by the DC school system will have their salary reduced by the amount of their retirement benefit.	Yes	An unspecified period of separation is required		The salary offset does not apply if rehired as a substitute teacher, or if rehired as a fully sworn temporary (full-time or part-time) police officer with MPD or a temporary (full-time or part-time) employee of the Department of Forensic Sciences, or as public school security personnel	No	None	No	Act 501 (2016) amends, on an emergency basis, the Retired Police Officer Redeployment Amendment Act of 1992 to authorize the Chief of the Metropolitan Police Department to rehire retired Metropolitan Police Department police officers as senior law enforcement officers, at any rank, without liability for annuity offset.
Florida	Florida Retirement System	Yes	Yes	A retiree may work for a private employer, a Florida public employer not covered by the FRS, or a public employer in another state or covered by another state's retirement system or with the federal government.	After a retiree meets the definition of termination, he or she may return to employment, but may not receive both a salary and a retirement benefit in the same month during the 7th through 12th calendar months after his or her retirement or DROP termination date.	Pension Plan benefits are suspended for every month in which the retiree is employed during the remainder of the reemployment limitation period (7th -12th month), and benefits that would have been paid during the period of suspension are forfeited.	Yes, the member must meet the definition of termination which is 6 calendar months.	After the 6 calendar months, the member may return to employment, however, benefits are suspended during calendar months 7 through 12. After month 12, the reemployed retiree will not be required to repay any distributions, and they may continue receiving their benefit.	Statute	A retired law enforcement officer may be reemployed as a school resource officer without being subject to the reemployment limitation months 7 through 12	No second retirement benefit is available for Pension Plan retirees; renewed membership is available for those who have retired from the Investment Plan.	Yes	Pension Plan retirees are not eligible for renewed membership; no employer contributions are required and the employer contribution is the Unfunded Actuarial Liability (UAL) plus the Health Insurance Subsidy (HIS) for the appropriate 4 classes of membership: Regular 4.96%; Special Risk 11.35%; Elected Officers range of 27.91% - 44.35%; and Senior Management 18.36%.	2018 Legislative Changes, Senate Bill 7026: Effective March 9, 2018, there is one exception to the restrictions on reemployment limitations after retirement. A retired law enforcement officer, may be reemployed as a school resource officer by an employer that participates in the FRS during the 7th through 12th calendar months after his or her retirement date or after your DROP termination date and receive both your salary and retirement benefits
Georgia	Georgia Teachers Retirement System	Yes	Yes	Working compensation is limited to one-half of the average annual compensation used to calculate retirement benefit or the final compensation at the time of the member's retirement, whichever is greater.	Retirees may work up to three months in a full-time position within each fiscal year.	Benefits may be terminated and/or past benefits paid may be collected.	Yes	At least 1 month	Statute	Different rules apply to retirees seeking to return to work for different agencies. See more: <a href="https://www.trgs.com/uploads/Working%20after%20Retirement%20Chart.pdf">https://www.trgs.com/uploads/Working%20after%20Retirement%20Chart.pdf</a>	None	Compensation payable for employment that is less than 1/2 time is not subject to TRS contributions	No	Act 457: Laws of 2010 provides that retired teachers who have reached normal retirement age have two options if they return to a position that ordinarily would require membership in the TRS: 1) contribute to the system (i.e. restore active membership and cease benefits) or 2) not contribute to the system, continue receiving benefits, and accrue no additional service; Act 275 of 2009 provides that any retired member of the Teachers Retirement System who has not yet reached normal retirement age returns to service as a public school employee in any position which normally requires membership in this retirement system, such member's retirement benefit shall cease and the retired member shall reestablish active membership in the retirement system.
Georgia	Georgia Employees Retirement System	Yes	Yes	Rules apply to both, with an exception for a rehired retiree who qualifies as an independent contractor by meeting specific criteria. To qualify, a contracting entity must 1) have multiple employees; 2) have multiple contracts, and the contracts are not limited to employers as defined in O.C.G.A. 47-2-1; 3) the contractual relationship with the employers was not created to allow a retired employee to continue employment in a position similar to the one held before retirement.	Retirees may work up to 1,040 hours during any calendar year	Benefits are suspended the month following the month the rehired retiree exceeds 1040 hours in a calendar year. Benefits are automatically reinstated January of the next calendar year. If an employer completes reporting late and the retiree exceeds 1040 hours, the employer is responsible for repaying any overpayment of benefits made to rehired retiree.	Yes	1 month (2 months if rehired under early retirement provisions)	O.C.G.A. 47-2-110	No	None	No employee or employer contributions	No	Act 455, Laws of 2010 provides that if a retiring employee has not reached normal retirement age on the date of retirement and returns to any paid service, his or her application for retirement shall be nullified; provides that certain service as an independent contractor shall not result in a suspension of retirement benefits.

Hawaii	Hawaii Employees Retirement System	Yes	Yes	No, the rules do not apply in the case of a third-party staffing or placement agency, as long as there is no "employer-employee" relationship.	Restrictions on work depend on the length of the participant's break in service and on the type of work the retired participant performs. A six consecutive calendar month break in state or county employment prior to the first day of employment if the retiree is employed in a position that is excluded from ERS membership. Examples include: short term employment of less than 3 months or 90 days or less, part-time positions of less than 20 hours per week, substitute teaching positions, etc. A break in state or county employment of 12 months prior to the first day of employment permits a retiree to be employed in a position specifically identified as a labor shortage or difficult-to-fill position.	Retiree is required to reimburse the ERS for any retirement allowance received, plus 8% interest. Also, the retiree is required to pay the retirement contributions during the employment, plus interest at 8%. The Employer is required to reimburse the ERS employer contributions, plus interest at 8%.	Yes	6 consecutive months if the retiree is employed in a position excluded from ERS membership (i.e. part-time or temporary); 12 consecutive months if the retiree is employed in a position identified as a labor shortage or difficult to fill position	State law	None	An exception to the type of position a retiree may be hired to is made for positions identified as a labor shortage or difficult-to-fill position. A 12-month break in service is required for retirees rehired to a position meeting this designation.	For general employees, 14.20% in FY 18, rising to 20.20% effective FY 21; For police officers, firefighters and corrections officers, 20.90% in FY 18, rising to 33.90% effective FY 21	No	Act 179, Laws of 2010 (HB 2533), provides that retirees of the Hawaii Retirement System may not be rehired by the state or a county government unless they are re-enrolled in the retirement system, with exceptions. Those who are rehired without being re-enrolled, when identified, are required to reimburse the system the amount of benefits received, make the employee contributions they would have owed with 8% annual interest, and contribute to the system for the administrative costs it bore in the matter. If the employee is found to have been at fault: Employees of such employees are to make the foregoing employer contributions to the system with 8% interest, and contribute to the system for its administrative expenses, if the employer is found to have been at fault. Exceptions to the above provisions exist for elected officials, jurors and precinct officials, certain part-time or temporary employees, and people who were not employed by state or county for 12 months and then return to a position identified as a labor shortage or difficult-to-fill position.
Idaho	Idaho Public Employee Retirement System	Yes	Yes	If the member is an early retiree, they must have a 90-day break before returning to work in any capacity for the same employer, including as an independent contractor and/or leased employees.	PERSI retirees who return to work for a PERSI employer cannot work 20 hours or more per week for 5 consecutive months or more.	Benefits are suspended and the member is required to active membership. In addition, any benefits received after the date the eligibility requirement is met must be repaid to the system.	Yes	Early retirees must have a 90-day break before returning to work for the same employer and a 24-hour break before returning to a different employer. A service retiree must have a 24-hour break before returning to work for any employer.	Statute	No second retirement benefit	School teachers and administrators, and public safety officers reemployed as school resource officers, who have an unreduced benefit may retire and return to work without affecting their retirement benefits. Certain elected officials may retire in place and begin receiving retirement benefits. 90-day break-in-service is not required if the retiring employee is age 65 or older (60 for public safety officers).	In certain instances, teachers may return to work full time and still continue to receive their retirement benefits. In these cases, the employer is required to submit employer contributions. 59-1356(4)	No	2019 Session Law Chapter 202 provides for the exemption of postretirement employment restrictions for retired public safety officers who become reemployed as school resource officers.  Chapter 131, Laws of 2007, allows retired teachers or administrators to be rehired as "at will" employees without putting their PERSI benefits in jeopardy. The Act stipulates the conditions and requirements should a school district decide to hire or rehire a retired school teacher. Retired teachers or administrators who qualify are those who have 1) reached the Rule of 60, 2) are not participating in the early retirement program, AND 3) who are rehired on or after the age of 62. Districts will pay the employer's share of retirement contributions for such rehired teachers, but the employee will not accrue additional benefits.  Chapter 185, Laws of 2006, (SB 1345) allows a retired member of the Public Employee Retirement System to continue receiving retirement benefits from the system after election to office, provided the person does not return to an office from which he or she retired, has been rehired at least six months, and retired with an unreduced retirement benefit. Previous law limited continuation of benefits to retirees elected to offices that required less than 20 hours per week employment.
Illinois	Illinois State Employees Retirement System	Yes	Yes	Rules do not apply to those employed as contractors or by third-party employers	May work up to 75 days in a calendar year.	Pension benefit is terminated on the 76th day of work and employee must make contributions to the plan as an active member.	No	None	N/A	75 day limit does not apply if the retiree returns to a position that requires Senate Confirmation and such member declines SERS coverage during that employment.	No	No employee or employer contributions	No	For employees entering the plans on or after January 1, 2011, Public Act 96-0889 provides that annuities will be suspended for a person who returns to service covered by the [reciprocal] systems included in the act. The legislation says the benefit will be recalculated "if appropriate," without explaining under what circumstances re-calculation would be appropriate.
Illinois	Illinois State Universities Retirement System	Yes	Yes	Rules only apply for annuitants returning to SURS-covered employers, or for Tier II members, annuitants who begin employment with an employer covered under the Illinois Reciprocal Systems Reciprocal Act.	Earnings limitations are identified as follows: If retired before age 60, earnings cannot exceed the current base monthly annuity. If retired at age 60 or later, earnings combined with the base monthly annuity at retirement, cannot exceed the member's highest annual earnings prior to retirement. In addition, for Tier I retirees, full-time employment with any eligible reciprocal system covered under the Illinois Reciprocal Systems Reciprocal Act may result in the suspension of the annuity.	The member would receive the employee portion only of their annuity or they may elect to suspend their annuity and re-contribute to the system as long as they would be returning to work for at least 9 months.	Yes	60 days	Statute, 40 ILCS 5/15-139 & 139.5	No	No second retirement benefit	Employers who hire an "affected annuitant" must make contributions equal to the annuitant's annualized retirement annuity, payable on the day in which the employer has employed the affected annuitant.	No	IL 5 2196, 2014, Notice provisions re: annuitant is returning to service by providing the annuitant's rate of compensation and anticipated length of employment. Public Act 97-0968 of 2010 provides that a SURS-covered employer must contribute to SURS if it employs an "affected annuitant" on or after 8/1/13. The contribution will be equal to the affected annuitant's annualized retirement annuity payable on the day in which the employer has employed the affected annuitant. An affected annuitant is identified as an annuitant who receives compensation in an academic year greater than 40% of their highest annual earnings prior to retirement, unless the member's annualized annuity from SURS is less than \$10,000 and they were not already an affected annuitant prior to July 1, 2015.
Illinois	Illinois Municipal Retirement Fund	Yes	Yes	The post-employment rules apply to those who return to work through a private staffing or placement agency. Those who return to work as a true independent contractor are not subject to an annual hours limitation.	The eligibility standard for IMRF participation is 600 hours worked annually for School districts and special education cooperatives; non-school employers may elect the 600-hour standard or a 1,000-hour standard. Retired members who return to work may work and continue to receive their pension benefits as long as they do not reach the applicable annual hourly standard.	Working retirees must repay both the benefits they receive after exceeding the permissible work threshold and pay contributions for the same period. Benefits are suspended and the person is re-enrolled into IMRF as an active member.	No	N/A	N/A	Tier 2 (hired on or after 1/1/11) retirees face additional return-to-work restrictions, which include working for reciprocal systems specified in Article 20 of the Illinois Pension Code (the Retirement Systems Reciprocal Act).	No	None	No	For employees entering the plans on or after January 1, 2011, Public Act 96-0889 provides that annuities will be suspended for a person who returns to service covered by the [reciprocal] systems included in the act. The legislation says the benefit will be recalculated "if appropriate," without explaining under what circumstances re-calculation would be appropriate.
Illinois	Illinois Teachers Retirement System	Yes	Yes	Rules apply to employees only	A retiree may be employed in a TRS-covered position for up to 100 paid days or 500 paid hours per school year (120/600 for the 2018-19 and 2019-20 school years) and still receive a retirement annuity. Each full day (five or more hours) is counted as five hours. Only work that requires teacher licensure is subject to limits. Post-retirement employment in one retirement system within the state does (e.g., TRS does not limit work in another system (e.g., in state university system, municipal retirement fund, etc.) as long as the person did not retire under the Illinois Reciprocal Act. If retired from the Public School Teachers' Pension and Retirement Fund of Chicago, a retiree is allowed to work in a TRS-covered position for any number of days or hours. However, if they exceed the 100 days/500 hours limitation in a school year, they must begin contributing to TRS upon exceeding the limitation.	Retirement annuity is suspended, retiree must re-enter active membership, and their employer must remit TRS contributions on all creditable earnings after the limitations are exceeded. If the retiree resumes teaching in the same school year in which they retired, or if they exceed the limitations in the first school year following retirement they must repay all annuity payments received from the date of retirement in full.	Yes	30 days since last retirement plan contribution, and not within the same school year (July 1-June 30).	Statute	No	If below the limits, no contributions are required. If limits are exceeded, the member is considered active and all member and employer contributions required.	No	2018 legislation temporarily raises the amount of time retired TRS members can teach and accept salaries without negatively affecting their pensions. Through the end of the 2019-2020 school year, the limits will be 120 paid days or 600 paid hours before their retirement annuity is suspended and they are re-classified as "active" members. The previous law allowed retired teachers to hold a classroom position for 100 paid days or 500 paid hours.	
Indiana	Indiana Public Retirement System	Yes	Yes	Extends to those working for the benefit of an employer through a private staffing or placement agency	None, as long as the retiree was retired for at least 30 days and did not have an agreement to work prior to retiring.	N/A	Yes	30 days since the employee's last day of work (differs from the official retirement date, which is the first day of the next month), unless retired from another Indiana public pension fund and age 55 or older, in which case there is no required minimum period of separation to return to a PERE-covered position with the same employer. No required minimum period of separation is specified for ASA Only members who return to work after retirement, but they are prohibited from establishing a formal or informal agreement with their employer to return to covered employment.	Retirees of PERF or TRF who attain age 70 with at least 20 years of service may elect to receive their retirement benefit while working. If they choose to do so they do not accrue additional service credit. Those serving in elected office must attain age 55 with at least 20 years of service to receive their benefit while working.	None	Yes - for police officers, firefighters, state police, gaming agents, conservation enforcement officers	Act No. 209-2016 provides that the state or a political subdivision may elect whether certain retired members of the public employees' retirement fund may begin or resume membership in the public employees' defined contribution plan for periods of employment with the state or a participating political subdivision.		

Iowa	Iowa Public Employees Retirement System	Yes	Yes	The rule applies to a private staffing agency only when the retiree is being placed with their previous employer.	Earnings limit of the greater of \$30,000 per year or the annual Social Security wage limit	There is a benefits overpayment when the retiree exceeds the \$30,000 earnings limit. The overpayment amount is the lesser of 50% of the earnings over \$30,000 OR the retirement benefit amount for the rest of the calendar year beginning with the month the earnings limit was reached.	Yes	1 month for non-IPERS covered employment with an IPERS employer; 4 months for covered employment with or volunteering for an IPERS covered employer	Statute	Exceptions to bona fide retirement rules apply to those over age 70 (a retiree must begin receiving benefits at age 70.5), Iowa National Guard members, and part-time elected officials. Those age 65 and older are not subject to IPERS' postretirement employment earnings limits. Also, retirees in elected positions are not subject to the reemployment earnings limit as well as an exception to the bona fide retirement rule.	A second benefit is provided based on the reemployment period. The total years of service cannot exceed 30 (22 for special service members) for purposes of this calculation. The second retirement benefit may be added to the retiree's preretirement benefit, or provided as a lump sum equal to the total employee and employer contributions during the reemployment period.	Employee and employer contributions are required	No	2002 - H.F. 2532 amends existing law to increase the amount, from \$14,000 to \$30,000, that an Iowa Public Employees Retirement System (IPERS) member who has a bona fide retirement and is under 65 years of age can earn in public employment covered by IPERS and still continue to receive the member's retirement allowance without a reduction.
Kansas	Kansas Public Employees Retirement System	Yes	Yes	Generally yes, although there is an exemption for retirees who return to a KPERS employer through a third party if they satisfy three tests: 1) the retiree is not returning to a position similar to one held before retirement; 2) the position activities are not normally performed exclusively by employees of the agency; 3) the services provided by the third party are on a limited-term basis.	No restrictions for non-public safety retirees; annual earnings limit of \$25,000 for police & fire plan retirees.	Benefit is terminated for the remainder of the year	Yes	60 days (180 if retiring before age 62) for general employees and teachers; 30 days for police & fire. The waiting period begins the day after one's retirement date (the first day of the next month following retirement).	Statute	Exemptions from working-after-retirement rules cover substitute teachers (not working under contract), state and local elected officials, legislators, state hospital nurses, law enforcement training center instructors, poll workers, legislative staff, KP&F and Judges plan members	None	For retirees reemployed in covered positions, employers must contribute at the statutory rate on the first \$25,000 of earnings, and 30% on earnings over \$25,000; no contributions are required for retirees who return to work in non-covered positions (seasonal or temporary and require less than 1,000 hours, or 630 hours for schools, of work per year), or retirees who return to work as contractors whose services will be used for a limited time.	Yes, for KP&F members with the Kansas Highway Patrol	<ul style="list-style-type: none"> <li>Chapter 137, Laws of 2009 increased the break-in-service requirement from 30 to 60 days after retirement; stipulated that retirees returning to work as contractors are subject to the same policies as other KPERS retirees who return to work; eliminated (for three years) the statutory \$20,000 earnings limit for licensed public school employees, and required special payments from employers who employ licensed public school retirees.</li> <li>Chapter 171, Laws of 2012 extended the earnings limit exemption for reemployed licensed public school employees for three years, until 7/1/15.</li> <li>Act 2015-77 further extended the earnings limit exemption for currently licensed and retired reemployed licensed public school employees until 7/1/20 (established "bridge rules" which affect other employees differently depending on their licensing status and retirement date); increased the earnings limitation, to \$25,000, for most reemployed KPERS retirees; established exemptions of up to 3 years for special education teachers, designated hard-to-fill positions, and up to 1 year for employer-designated "hardship" positions; established employer contribution requirements; establishes a pilot DROP plan for KP&amp;F members with the Kansas Highway Patrol</li> <li>SB 21 established a 180-day waiting period for retirees under age 62, revised employer contribution rates for reemployed retirees, renewed earnings limits; eliminated policy exemptions for licensed school professionals, hardship, hard-to-fill, and special education teachers; clarified rules for rehiring retirees as contractors</li> </ul>
Kentucky	Kentucky Retirement Systems	Yes	Yes	Only to those reemployed by a system-participating employer, however, retirees who return to work as an independent contractor, employee of a private leasing company, employee of a temporary staffing agency, or volunteer are evaluated on a case-by-case basis.	None specified	N/A	Yes	3 months for most employees (1 month for an employee retiring from a hazardous duty position and returning to a regular full-time hazardous duty position).	Statute	Yes. A retired member who qualifies as a volunteer is not required to have a bona fide separation from service or observe the duration of separation from service. A mayor or member of a city legislative body who has not participated in the County Employees Retirement System prior to retirement, but who is otherwise eligible to retire from the Kentucky Employees Retirement System or State Police Retirement System is not required to resign from his or her position as mayor or member of the city legislative body to begin drawing benefits.	No second retirement benefit	Employers are required to pay the employer contributions on all creditable compensation earned by the retiree if they are regular, full-time employees and the employer is required to reimburse the systems for the cost of the health insurance premium paid by the systems to provide coverage for the retiree.	No	2018 legislation (Senate Bill 151) provides that a KERS/CERS Nonhazardous retiree must observe a 3-month break-in-service (1-month for KERS/CERS Hazardous/SPRS retirees) before becoming reemployed with a participating employer in any KRS system. If 3-month break is observed the member may return to full-time employment (with suspension of benefits) or part-time employment (with no suspension of benefits); clarifies that no second retirement benefit is provided to reemployed retirees; defines full-time service as a position that averages 100 days on a calendar or fiscal year basis, except for certified and classified school board employees full-time is more than 100 days per fiscal year (seasonal, interim, and temporary remain exempt from FT status); requires employer to make normal cost contributions (both pension and retiree health) for any reemployed retiree. The law was challenged in court on procedural grounds, and in December 2018 the Kentucky Supreme Court found the law unconstitutional. Act No. 28 of 2015 provides that elected officials reelected to a new term of office in the same position and who then retires prior to taking the new term of office shall be deemed to have a prearranged agreement and will have the initial retirement voided
Kentucky	Kentucky Teachers Retirement System	Yes	Yes	By the definition of 'employ' (KRS 165.220(12)), any relationship which an individual provides services to a TRS employer as an employee, as an independent contractor, as an employee of a third party, or under any arrangement as long as the services provided would be provided by a position covered by TRS. Any retiree or non-retiree in these relationships is required to be a member of TRS	Restrictions range from none, for teachers participating in the critical shortage program, to immediate voiding of pension benefit.	For some retirees returning to work, pension is voided immediately. For others in a second account who exceed either a salary or days limitation, the members pay back from their benefit the equivalent of the salary in excess of the days worked or salary permitted.	Yes	3 months for employees of local school districts, KCTCS technical colleges & TRS participating state agencies returning to work on a part-time or substitute basis, or on a full-time basis with a different employer; 1 year for those returning to work with the same employer. Alternatively, a retiree may return to work after only a 2-month break in service if they agree to forfeit their retirement allowance for the remainder of the required standard break in service.	Statute	Effective 7/1/04, a local school district may employ retired members in a limited number of full-time or part-time teaching or administrative positions in which the daily wage threshold will not apply. These positions are termed critical shortage. Prior to hiring a retiree to fill a critical shortage position, the local school superintendent must certify that no other qualified applicants are available to fill the position. Final approval must be made by TRS before employment, and the arrangement is subject to recertification annually. Statutes limit the number of critical shortage hires to the greater of up to 2 members per local school district or 1% of the total active members.	There are opportunities for TRS retirees to return to work and make contributions to TRS and start a second retirement account. For those who return to work prior to 7/1/08, the benefit is equal to 2 percent, if fewer than 10 years of service, or 2.5 percent, if at least 10 years of service, of their high five average salary for each year of service. Those who returned to work after 7/1/08 are eligible for a second retirement allowance at age 60 with at least 5 years of service, or at age 55 with at least 10 years of service, if fewer than 10 years of service, or 2.0 percent, if at least 10 years of service, of their high-five average salary for each year of service.	Local school districts shall make annual contributions to the retirement system on the compensation paid to reemployed retirees at the rates determined by the retirement system's actuary that reflect any accrued liability resulting from the reemployment of these members.	No	2018 legislation (Senate Bill 151) eliminated the ability to earn a second retirement benefit for any member who retires on or after 1/1/19. The law was challenged in court on procedural grounds, and in December 2018 the Kentucky Supreme Court found the law unconstitutional.
Louisiana	Louisiana State Employees Retirement System	Yes	Yes	Rules only apply to system participating employer	Earnings limitation of 50% of annual retirement benefit or benefit suspension; certain exceptions apply	The amount of excess earnings must be paid to LASERS	No, subject to IRS restrictions	N/A	Statute	Exemptions to the earnings limitations are made for those who have attained at least age 70 with 30 years of service credit, and those who have been retired for at least one year and are appointed by the Secretary of State to fill the position of the Commissioner of Elections, and those retired at least one year with at least 30 years of service credit appointed by the Governor to an unclassified position.	No second retirement benefit	None	Yes	2002 - H.B. 130 (Act 165) of the First Extraordinary Session of 2002 revised statutory provision regarding reemployment after retirement to close a loophole that would have allowed any state employee eligible for retirement to retire, be re-hired by the same employer, and after 12 months receive both full salary and full retirement benefits.
Louisiana	Louisiana Teachers Retirement System	Yes	Yes	Rules apply to both	Retirees who return to work in a TRS-covered position are classified as either retired teachers or retired members. Retired teachers are subject to a waiting period within the first 12- or 36-months of retirement, wherein those returning to work within the waiting period are subject to a benefit suspension. After the waiting period, retired teachers can return to work without a benefit suspension if they meet certain criteria and/or fill certain designated roles, some of which are subject to a 25% earnings limit. All other retirees returning to work in a TRS-covered position are considered retired members and are subject to a benefit suspension for the duration of this re-employment.	Individuals, who are subject to an annual earnings limit and who exceed that limit, have their benefits reduced by the excess amount. Individuals who do not meet specific exceptions will have their TRS benefits suspended for the duration of their re-employment in a TRS-covered position.	Yes	To be considered retired and eligible to return to work, a member must have a break in service of at least one week-day (Monday through Friday).	Interpretation of applicable laws	Some retired teachers are subject to a 25% earnings limit upon re-employment, which restricts any earnings from such a position in a fiscal year to no more than 25% of the retiree's annual retirement benefit. Earnings exceed 25% of the retirement benefit, the retiree's benefit will be reduced by the excess amount. A critical shortage must exist for certain retirees to be classified as a retired teacher. This provision stipulates that employers must complete certain advertisement requirements before declaring a critical shortage and certify the critical shortage to TRS, and the state board that oversees elementary and secondary education. A qualified retiree can be hired as a retired teacher under the critical shortage RTW provision if fewer than three qualified applicants apply.	Retired teachers accrue no additional retirement benefit. Upon terminating re-employment, a retired teacher can apply for a refund of the employee contributions made during the re-employment period.	Employee and employer contributions are required on compensation received as a re-employed retired teacher, even if such service is by contract or corporate contract.	Yes	Act 149 of 2015 provided that any member who retired on or before June 30, 2016 shall have no suspension of benefits during their reemployment period following the first 12 months of reemployment if they returned to active service or whether or not their position requires a certificate; added school social workers, school counselors, and educational diagnosticians to the list of positions exempt from the suspension of benefits following the first 12 months of reemployment; clarified definitions and requirements for critical shortage positions.
Louisiana	Parochial Employees' Retirement System of Louisiana	Yes	Yes	Only applies to those reemployed by a system-participating employer.	Reemployed retirees are limited to 480 hours per calendar year. Those who have been retired for at least three years and are at least age 65 may work for 1,040 hours per calendar year.	Benefit is reduced, dollar for dollar, by earnings in excess of the hourly limits.	Yes	The retiree must separate from the participating employer for at least one pay period.	Board policy	Some elected officials (police jurors, councilman, constable, or school board member) may work full-time without having their benefits offset by their salary.	No second retirement benefit	For those who return to part-time employment, no employer and employee contributions are remitted.	Yes	None

Maine	Maine Public Employees Retirement System	Yes	Yes	Restrictions apply only to those employed by a system-participating employer in a position that is a system-covered position.	Restrictions depend on whether the retiree retired early, i.e., prior to reaching normal retirement, or upon attainment of normal retirement age. Those who retired early may work up to 90 days in one work-year. Retirees from the plan for teachers and state employees who have reached normal retirement age may return to work for any employer in the plan for up to five years at 75% of compensation. Retirees from this plan may additionally return to a classroom-based position in a school unit for up to five one-year contracts at 100% of compensation.	When a retiree who has not reached normal retirement age violates the restrictions, benefits are suspended.	Yes	30 days	Statute and MainePERS rule	Retirees from the State and Teacher plan may return to a classroom based position in a school unit for up to five one-year contracts at 100% of compensation.	No additional creditable service is accrued by a retiree who returns to work	The portion of the employer contribution that goes to pay the retirement system for the unfunded liability must continue to be paid to the plan.	No	Changes approved by the MainePERS Board in May 2018 require employers to make contributions toward the UAL on rehired retirees' salary for new rehires effective 7/1/19, and after three years for existing rehires. Public Law 486 (2014) eased limitations on the amount of total services and salary limitations on retirees who return to work as "classroom-based employees." Chapter 380, Public Laws of 2011 imposes limitations on state employees or teachers who are of normal retirement age and retire after July 2011, and who return to work in a position covered by the State and Teacher plan. These employees may work no more than 5 years, and only at a salary not more than 75 percent of the salary established for the position (this provision exempts substitute teachers).
Maryland	Maryland State Retirement and Pension System	Yes	Yes	Rules only apply to a System-participating employer	Retirees who return to work for the same employer (or any employer, if retired on early retirement) are subject to an earnings limitation. The earnings limitation is equal to the difference between a retiree's final average compensation and the annualized basic allowance.	Retirement benefit is reduced \$1 for every \$1 earned in excess of the earnings limitation.	Yes	45 days	Statute	Earnings limitation does not apply to those retired under a service or early retirement for at least 5 years, those with average final compensation less than \$25,000, certain health care practitioners, parole and probation employees, correctional officers, teachers and principals reemployed in certain public schools or in an area of critical shortage.	No second retirement benefit	None	Yes	Act 189 of 2015 exempts from a certain offset of a retirement allowance certain retirees of the TRS or the TPS who are employed in certain positions in a local school system or the State School for the Deaf, authorizes local school system superintendents and the superintendent of that school to employ a certain number of certain retirees who will not be subject to a certain offset of a retirement allowance, requires the school to submit reports. Chapter 6, Laws of 2011 reduces from nine to five the number of years that a retiree of the ERS, EPS, TRS, or TPS must wait in order to be exempt from a reemployment earnings limitation if the retiree is hired by the individual's last employer prior to retirement. Chapter 698, Laws of 2010, increases the maximum average final compensation from \$10,000 to \$25,000 that retirees of the Employees Retirement and Pension System must have at the time of retirement in order to be exempt from a reemployment earnings limitation.
Massachusetts	Massachusetts State Employees Retirement System	Yes	Yes	Applies to contract employees also	A working retiree is limited to 960 work hours in a calendar year, and salary not to exceed the difference between the current salary of the position they retired from and their pension (after being retired for a full year a retiree can add \$15,000 to this calculation).	Any earnings above the limits must be paid back.	Yes	30 days	System recommended practice	Earnings limits do not apply to elected or appointed officials (provided that the position they retired from was not an elective office, or at least one year has passed since retirement), jury duty, services as an election officer, certain paid appointive positions, and certain types of emergency employment (pending authorization)	None specified	Unclear	No	Chapter 176, Acts of 2011 increases the maximum allowed earnings for a person who returns to covered service after having been retired for at least one year by \$15,000.
Massachusetts	Massachusetts Teachers Retirement Board	Yes	Yes	Rules apply to both	A working retiree is limited to 960 work hours in a calendar year, and salary not to exceed the difference between the current salary of the position they retired from and their pension (after being retired for a full year a retiree can add \$15,000 to this calculation).	Any earnings above the limits must be paid back, or if hours are exceeded, the retiree should no longer be employed.	Yes	60 days if returning to the same employer from which the member retired	Statute	Limitations on hours and earnings for postretirement employment are waived in the event of a "critical shortage".	None specified	Unclear	No	Massachusetts Chapter 176, Acts of 2011 increases the maximum allowed earnings for a person who returns to covered service after having been retired for at least one year by \$15,000. Chapter 14 of the Acts of 2000 amended existing law to allow retired teachers to return to employment without loss of retirement benefits; such a returning teacher does not be considered an active member of the teachers' retirement system and will not earn creditable service toward retirement.
Michigan	Michigan Office of Retirement Systems	Yes for public school employees; No for most state employees	Yes for public school employees; No for most state employees	Rules apply to both	Retirees reemployed in a K-12 public or charter school are subject to an annual earnings limit of 1/3 of their final average compensation	For public school retirees, if the earnings limit is exceeded, the retiree must forfeit both their pension and retiree insurance premium subsidy until the month after their reemployment ceases	Yes. A bona fide termination must exist in both systems.		This time period for public school employees is defined by statute. State retirees must adhere to the rules for bona fide termination as promulgated by the Internal Revenue Service and administrative rulings.	Any SERS retiree who returns to work must forfeit their pension, with the exception of the following: retirees who are rehired by the Department of Corrections, retirees who are rehired by the Department of Natural Resources (DNR) for active wildfire suppression, retirees who are rehired by the Department of Health and Human Services (DHHS) as a Psychiatrist, SERS DC plan participants, and those appointed to, or contracting with, the Attorney General's Office. Retirees reemployed by a Michigan K-12 public school in a designated critical shortage discipline are exempt from earnings limitations provided certain conditions are met.	No second retirement benefit is provided. Any SERS retiree who returns to work becomes a participant in the defined contribution plan.	State law directs public school employees to pay 100% of the actuarial accrued liability for retiree health care and the unfunded actuarial accrued liability for pension to the retirement system for reemployed retirees.	Yes, for State Police officers	Act 75 of 2010 provides that retirees who retire after 7/1/10 and work directly for a MERS reporting unit, may maintain pension and health benefits if they earn less than 1/3 of their final average compensation. If they earn more than 1/3 of their final average compensation, their pension and health care benefits would be suspended until the employment ends. The law directs that the pension and health care benefits be suspended for those who retire after 7/1/10 and return to work for a MERS reporting unit as an independent contractor or through employment with a third party. Act 112 of 2013 removes the sunset on hiring retired Department of Corrections workers as needed. Act 20 of 2015 allows retired state employees to contract as a witness or consultant with the department of the attorney general in litigation matters involving this state under certain circumstances without losing their retirement allowance. Act 219 of 2016 requires the Superintendent of Public Instruction to compile a listing of critical shortage disciplines based on evidence of a shortage for each discipline and to post the listing on its website.
Michigan	Municipal Employees Retirement System of Michigan	Yes	Yes	Not specified	Up to 1,000 hours in a calendar year.	If any of the above criteria are not met, retirement payments will be suspended until employment is ended. Employee will be required to repay any retirement payments received and may incur significant tax penalties.	Yes	60 days; 2 years separation if returning to the same elected position (whether elected or appointed to that voter-elected position)	Board policy	Hourly limits do not apply to those elected/appointed to elective office, or DC plan participants.	DC plan participants are re-enrolled in the DC plan. There is no impact on their DC distributions. No second retirement benefit for DB plan participants.	Not specified	No	None
Minnesota	Minnesota Public Employee Retirement Association	Yes, provided the member does not have an agreement to return before termination and does not provide services to any governmental subdivision within the state for at least 30 days.	Yes, provided the member does not have an agreement to return before termination and does not provide services to any governmental subdivision within the state for at least 30 days.	Separation rules apply to those employed by system-participating employers, any employer that meets the definition of a governmental subdivision within the state even if the employer participates in another retirement system, and to independent contractors (i.e. is the independent contractor themselves, or is the sole proprietor of an independent contractor; a private staffing or placement agency would not meet the definition of an "independent contractor"). Earnings limits upon return only apply to individuals working in positions that would otherwise be covered by PERA.	A PERA retiree employed in a PERA-covered position who will not reach their full Social Security retirement age this year, may earn up to \$17,040 before their benefit is affected. General plan members age 62 or older who participate in the phased retirement program must work no more than 25 percent of their full-time hours, not to exceed 1,044 hours per year.	Benefit is reduced \$1 for every \$2 in excess of the earnings limit. The member is eligible to receive a lump-sum of the amount withheld one year after the year in which the amount was withheld.	Yes	30 days	Statute	Retirees who reach full retirement age (as defined by Social Security) are exempt from earnings limitations, though they are not exempt from the separation/break-in-service requirements. Members who participate in the PRO are exempt from the separation/break-in-service requirements and the earnings limitations.	None	None	No	None
Minnesota	Minnesota State Retirement System	Yes	Yes	The post-employment rules apply to those reemployed by a system-participating employer. If the employer were paying the staffing agency and not the employee, the employee would not be subject to the post-retirement employment rules at this time.	Reemployed retirees are subject to an earnings limitation. The maximum earned for 2018 is \$17,040. For those reaching full Social Security age in 2018, the limit on the earnings for the months before full retirement age is \$45,360. (Amounts adjusted annually thereafter.) No limit on those above social security retirement age.	Monthly benefit is suspended for the remainder of the calendar year, and the member may request reimbursement of the suspended payment after termination of re-employment.	Yes	30 days	Statute	Retirees above the Social Security full retirement age are not subject to the earnings limit	No second retirement benefit	No employee or employer contributions	No	Laws 2005, Chapter 156, Article 3, Section 3 (The Omnibus State Government Finance Bill) allows employees who meet the definition of full retirement (Rule of 90 or age 65, or up to age 66 for employees hired after July 1, 1989), to receive their monthly retirement annuity and work half time or less. To use this provision, employees must terminate service. Employees would no longer contribute to a MERS retirement plan, would not be subject to the reemployed annuitant earnings limit of \$12,000 for 2005 (the same amount used by Social Security), would not be included in the active employee health insurance pool, but would have money deposited in a Reimbursement Account (IRA) calculated on the percentage of time worked and the amount of full employer contribution for "employee only" health and dental coverage. HRA could be used for premiums or other medical expenses. Employees would participate in the retiree health insurance pool. Employees would receive any applicable severance pay at the time they retire from their regular position. Post retirement employment would be offered to the employee on an annual basis, and could be renewed for up to five years.

Minnesota	Minnesota Teachers Retirement Association	Yes	Yes	Rules apply to both	An annual salary limitation, using a 7/1 to 6/30 fiscal year, is in place. Retirees under normal retirement age (as determined by Social Security) for the entire fiscal year, have an earnings limitation of \$46,000. Retirees who are under normal retirement age and are retired for only a portion of the year, have their earnings limitation prorated (\$46,000 x number of months retired during the fiscal year ÷ 12). Retirees who have reached Social Security full retirement age are not subject to the earnings limitation. In the fiscal year that a retiree reaches normal retirement age, they may earn \$46,000 between July 1 through the month prior to reaching full retirement age; upon reaching the month of normal retirement age, the retiree is no longer subject to any limitation.	Beginning in January of the next year, benefit payments stop or are reduced until the entire offset amount is put into an earnings limitation savings account (ELSA). The member's annuity payment is reduced by \$1 in for each \$2 above the limit. Retirees with an ELSA account may apply to receive those assets beginning one year after the last deferred amount was redirected to their account. No interest is earned on account balances.	Yes	An employing unit may require up to a one-year notice of intent to enter into a return-to-work agreement, which is available to teachers aged 62 and older	Statute	Teachers aged 62 and older may begin receiving their retirement benefits and enter into an agreement to return to work. Such an agreement must be mutually approved, and specify a date of termination and reemployment. Statute specifies that this provision must be administered in accordance with federal IRC and applicable rulings. This provision does not apply to members employed by the Minnesota State Colleges and Universities (MnSCU) system.	Members age 62 and older who return to work will not earn additional service credit with TRA	None	No	None
Mississippi	Mississippi Public Employees Retirement System	Yes	Yes	The conditions also apply to any service retiree who returns to work with a state agency as a contract worker. Limitations may not be circumvented by contracting to perform services through a third party (i.e., a placement or temporary employment agency). If the retiree is performing services with a covered employer as an employee, the reemployment limitations will apply whether the retiree has been reemployed directly with a covered employer or through a third party. The conditions do not apply to those deemed to be true independent contractors.	Reemployed retirees may work for a period of time not to exceed one half of the normal working days or hours for the position in any fiscal year during which the retiree will receive no more than one half of the salary in effect for the position at the time of employment or worked long enough in any fiscal year to earn no more than 25 percent of his or her average compensation that was used in the calculation of his or her benefit.	Violation of the postretirement employment restrictions results in suspension of an individual's retirement benefit and demand for the return of any benefits paid in error.	Yes	90 days (after the beginning of the next school year, if retired from and returning to a covered educational institution)	Statute	Those who meet the criteria of a true independent contractor as determined by PERS may become reemployed outside the noted limited reemployment conditions. Members serving in municipal or county elected office who decide to retire may continue in office at retirement without the required 90-day break in service provided they have reached age 62.	People who return to covered employment while receiving a retirement benefit are not eligible to earn additional service credit while so employed.	The employer shall pay to the board the full amount of the employer's contribution on the amount of compensation received by the retiree for his or her employment in accordance with regulations prescribed by the board.	No	Chapter 546, Laws of 2010 provides that no one who is being paid a retirement allowance or a pension after retirement can be employed or paid for any service by the State of Mississippi, including services as an employer, contract worker, contractual employee or independent contractor, until the retired person has been retired for 90 consecutive days from the effective date of retirement. Thereafter the person may be reemployed while being paid a retirement allowance. Employees are to make the full employer contribution for the person who is re-employed. People who return to covered employment while receiving a retirement benefit are not eligible to earn additional service credit while so employed.
Missouri	Missouri Public Schools Retirement System	Yes	Yes	Rules apply to both	Retirees may work on a part-time basis or as a temporary substitute for a PSRS-covered employer in any position for a maximum of 500 hours each school year (July 1 – June 30). Within the 500 hours, retirees may earn up to 50% of the annual compensation payable under the employer's salary schedule for the position or positions, given their level of work experience and education.	Retirees forfeit their benefit effective the month in which either the hourly or salary limit is exceeded, whichever is first. Benefits resume the month after employment ends or when a new school year begins on July 1.	Yes	One month	Board regulation	Those who work after retirement for a PSRS/PEERS covered employer that has declared a critical shortage of certificated employees may teach full-time for up to two years without losing PSRS/PEERS benefits. The two years do not have to be consecutive. No member contributions are required and no service is earned working under this provision. An employer may hire up to 10% of the certificated staff, not to exceed five retirees, to teach under this provision. Critical shortage requirements are described here: <a href="https://www.psrs-peers.org/Employers/Working-after-Retirement/Critical-Shortage">https://www.psrs-peers.org/Employers/Working-after-Retirement/Critical-Shortage</a>	No	None	No	
Missouri	Missouri State Employees Retirement System	Yes	Yes	Only to those reemployed by a system participating employer	A "benefit-eligible" position is defined as a position that requires the performance of duties at least 1,040 hours per year. Benefit will be frozen if employed in a "benefit-eligible" position.	Monthly retirement benefit from MOSERS stops for any month during which a retiree is actively employed in a "benefit-eligible" position.	Yes	At least one calendar month	Implicit in statute	A retiree may work as much as they want for any employer other than the State of Missouri while continuing to receive their MOSERS benefit.	No	None	Closed to new employees in 2011	None
Missouri	Missouri Local Govt. Employees Retirement System	Yes	Yes	Retirees may re-employ within the LAGERS system in a covered position only with an employer from which they are not receiving a benefit. Employment with a private employer that is providing services to a system-participating entity is not considered a covered position.	Retirees may be re-employed with an employer from which she is drawing a benefit for a period less than the "Annual Hours Required for Coverage" that is elected by each employer, so that the retiree is not eligible to receive an additional retirement benefit from the same employer. Retirees may be re-employed full time for a different LAGERS employer from which she or he is receiving a benefit.	A retiree's benefit will be suspended if she or he re-employs full-time with an employer from which he or she is currently receiving a benefit. According to state law, a LAGERS member may not be earning a benefit from the same employer from which he or she is currently drawing a benefit. If this were to happen, the monthly benefit would be suspended and the retiree would again become an active member of LAGERS, once the retiree has been re-employed for 12 consecutive months, he or she would be re-vested and eligible for an additional monthly benefit upon his second retirement. Upon the second retirement, the first benefit would also be reinstated.	Yes	One month	Administrative Rule	None	Once the retiree has been re-employed for 12 consecutive months, he or she would be vested and eligible for an additional monthly benefit upon the second retirement.	Member and employer contributions are required for retirees who return to work in a covered position with any participating political subdivision.	No	None
Missouri	MoDOT & Highway Patrol Employees' Retirement System	Yes	Yes	Only applies to those reemployed by a system participating employer.	A "benefit-eligible" position is defined as a position that requires the performance of duties at least 1,040 hours per year.	Monthly retirement benefit from MPERS stops for any month during which a retiree is actively employed in a "benefit-eligible" position.	Yes	At least one calendar month		A retiree may work as much as they want for any employer other than the State of Missouri while continuing to receive their MPERS benefit.	No	None	Yes	None
Montana	Montana Public Employees Retirement Board	Yes	Yes	The post-retirement rules also apply to retirees working for the benefit of a system covered employer through a private staffing or placement agency as an independent contractor.	For PERS members under age 65 may work in PERS-covered employment up to 960 hours annually. PERS members age 65 to 70 1/2 are limited to either 960 hours or an earnings limitation, whichever is higher. The earning limitation is equal to the highest average compensation, adjusted for inflation. The sum of the retiree's retirement benefit and all PERS-associated earnings must be less than the earnings limitations (HAC adjusted for inflation). Earnings from other sources do not apply to the limit. Both limits apply to a single calendar year and we only reduce benefits for those years that your hours or earnings exceed the limit. There are no limits restricting the earnings or hours of retired members above age 70 1/2.	Consequences depend on the age of the retiree: For PERS members under age 65, benefits is reduced one dollar for each dollar earned from PERS-covered employment when the retiree exceeds 960 hours worked for a PERS-covered employer in a calendar year. For PERS members age 65 to 70 1/2, benefit is reduced dollar for each dollar earned from employment exceeding either the 960 hour limitation or an earnings limitation, whichever is higher, in a calendar year.	Yes	90 days	Statute	Working retirees between age 65 and 70.5 are subject to the greater of the hours or earnings limitation. Working retirees above age 70.5 are exempt from both the hours and earnings limitations.	Employers are required to contribute at the regular rate	Yes - for MPORS and HPORS	HB 95 of 2013 requires employers to make contributions on working retirees' compensation HB 101 of 2017 clarified that compensation for a retiree returning as an independent contractor for a PERS covered employer for purposes of the earnings limitation does not include any additional payment for overhead costs or costs not directly related to work performed on behalf of the employer.	
Montana	Montana Teachers Retirement System	Yes	Yes	Rules apply to both	Rehired annuitants are subject to an earnings limitation equal to the greater of 1/3 the sum of their average final compensation, plus annual increases equal to the increase in CPI, or 1/3 of the median AFC for members retired during the preceding fiscal year as determined by the TRS Board.	If the earnings limitation is exceeded, benefits are reduced \$1 for \$1 over the limitation. If/when the amounts earned by a reemployed annuitant exceed postretirement earnings limitation plus one gross monthly benefit amount, benefits are suspended.	Yes	150 days		No special provisions or exemptions noted	No second retirement benefit	No employee contributions are required; employers must contribute	No	Chapter 238, Laws of 2013 (MT H 78), clarifies break-in service requirements for postretirement employment and limitations under the Teachers' Retirement System, relates to public officers and employees; Act No. 189 of 2015 Repeals the termination of a provision allowing certain retired teachers, specialists, and administrators under the Teachers' Retirement System to be reemployed in certain circumstances without being subject to the standard limitations, provides an immediate effective date. HB 378 (2003) allows retired teachers and other educational specialists to return to K-12 and certain educational institutions for one year without loss of retirement benefits from the Montana Teachers Retirement System. Restrictions include a school's demonstration that there was no other applicant for a vacancy or that no one else would accept an offer of employment. Employers must make employer contributions on the salary of the rehired person. The conditions must be met again for any subsequent year of employment.
Nebraska	Nebraska Retirement Systems	Yes	Yes	Rules extend to all service provided to a participating employer including a private staffing or placement agency.	None	N/A	Yes	120 days (180 days for school employees)	Statute	None specified	State and county employees who return to work at age 55 or older are automatically vested in a new cash balance account. School employees and state troopers who retire and return to work are treated as new members, and a second retirement benefit is provided based on the postretirement service.	Same as new employees, regular employer and employer contributions are required.	Yes - for State Patrol	State Patrol DROP discontinued for new members

Nevada	Nevada Public Employees Retirement System	Yes	Yes	Rules also apply to independent contractors	Re-employed retirees may work for a public employer in Nevada that is eligible for membership for less than half year, and for a salary that is up to 50% of the average salary for regular members without forfeiting their retirement benefit.	Violating the return-to-work restrictions results in the forfeiture of retirement benefits, and the retiree may choose to re-enroll as a contributing member of NV PERS.	Yes	90 days	Statute	Retired employees who are reemployed by a Nevada public employer in a position for which there is a critical labor shortage may be exempt from any reemployment restrictions if they are receiving a benefit that is not reduced for early retirement or if at the time of reemployment they have reached the required age to receive an unreduced benefit. This applies only to positions that have been approved by the governing authority of the public employer as "critical labor shortage" positions, and which must be recertified every two years as a critical labor shortage.	No additional service credit is accrued	None, unless re-enrolled under critical labor shortage	No	None
New Hampshire	New Hampshire Retirement System	Yes, either in a part-time capacity or in a full-time position in which membership in the retirement system is optional.	Yes, either in a part-time capacity or in a full-time position in which membership in the retirement system is optional.	Laws do not apply in a true independent contractor relationship.	NHRS retirees who take a part-time position with one or more retirement system participating employers after 1/1/19 are allowed to work a maximum of 1,352 hours per calendar year. There is a "grandfathering" provision that allows retirees who are already working part-time for NHRS participating employers on the effective date of the law (1/1/19) to work a maximum of 1,664 hours per calendar year for as long as they remain in the positions they held on the effective date. (Note: NHRS does not offer a DROP or phased retirement program.)	A retiree who exceeds the maximum permitted hours will forfeit the state annuity portion of his or her retirement allowance, and any allocable cost of living adjustments, with the forfeiture commencing as soon as administratively feasible in the next calendar year and continuing for 12 months. On average, the state annuity portion provides about half of a retiree's total pension benefit, although it can be more or less for specific individuals.	Yes	28 days from the effective date of retirement, which is always the first of a month	Statute, NH RSA 100-A:1-b	(1) Hours worked while providing assistance during an emergency, as declared by the governor or while working under the direction of the director of the division of forests and lands during woodland fire control do not count against the annual limit on hours worked. (2) Employees who work for the Legislature, certain elected officials, and officials appointed for a fixed term to a Group I Employee position may work full-time while continuing to receive their retirement benefit. Membership for these positions is optional in statute. (3) Per diem court security officers and court bailiffs are exempt from the part-time provisions per statute.	None	None	No	Chapter 251, Laws of 2013 requires employers to report monthly to the NHRS information regarding NHRS retirees on their payroll, including hours worked and compensation paid. Chapter 183, Laws of 2014, exempts reporting hours and compensation for retirees serving as elected officials for the state or a political subdivision, and also created an employer penalty for late or incorrect reporting of retiree data. Chapter 110, Laws of 2016, clarifies that employers do not have to report hour and compensation data for retirees serving as an elected official of a political subdivision in a Group II (Police and Fire) position. Chapter 293, Laws of 2018, NHRS retirees who take a part-time position with one or more retirement system participating employers after the effective date of the bill (1/1/19) are allowed to work a maximum of 1,352 hours per calendar year.
New Jersey	New Jersey Division of Pension and Benefits	Yes	Yes	Rules apply to both	No limitations on hours or earnings	If reemployed within 180 days of retirement, a retiree may need to repay all retirement benefits received and re-enroll in the same or a different retirement system as of the date of reemployment.	Yes	180 days if rehired by the same employer	Division Policy	(1) The 180-day requirement does not apply to individuals who were required to retire under the age-related mandatory retirement provisions of the pension statutes relative to PFRS, SPRS, or JRS. In these situations, the age-related mandatory retirement is considered a bona fide severance of employment. (2) New Jersey statutes provide an exemption from pension re-enrollment for certain retirees of the TPAF or PERS who are certified superintendents or certified administrators, and who are hired by the Department of Education or a local board of education in a position of critical need.	No	None	No	NJ A 3346 (2015) allows reemployment by school districts of Teachers' Pension and Annuity Fund retirees as coaches of athletic activities when compensation is under \$15,000.
New Mexico	New Mexico Educational Retirement Board	Yes	Yes	Rules extend to those working for the benefit of an employer through a private staffing or placement agency	<b>Greater of 0.25 FTE or \$15,000 RTW Exception</b> Those who do not apply or qualify for the RTW program may earn only the greater of \$15,000 annually or an amount equal to 0.25 percent of the salary for the full-time equivalency of the job they are hired to without affecting their retirement benefit.	An individual who returns to work under the Greater of 0.25 FTE or \$15,000 RTW Exception and earns more than allowed will lose their retirement status and forfeit retirement benefits effective on the first day of the month in which they are in violation.	Yes	12 consecutive months	During the break in service period, a retiree may work for non ERB covered employers, including employers covered by the NM PERA unless they are a licensed educator working in a position that required such a license for a NM agency that has an educational program (i.e. Department of Corrections, Public Education Department, Department of Health, Division of Vocational Rehabilitation, and Educational Retirement Board.)	No service credit can be earned, purchased, or otherwise credited for any of the time that the retiree is reemployed.	Retired retirees shall make non-refundable contributions to ERB, and the employer will continue to make contributions specified in statute.	No	<b>Act 258 of 2019</b> requires that effective 7/1/19, all ERB retirees who wish to return to work must complete a RTW application. Previous law permitted some re-employed retirees to return to work without submitting a RTW application, as long as their earnings remained below the greater of \$15,000 or 0.25 percent of the salary for the full-time equivalency of the job they were rehired to. Effective 7/1/20 all RTW retirees and their employers must make contributions, even if they are working 0.25 percent of full-time equivalent or less.  <b>Chapter No. 2011-6, Laws of 2011</b> requires retired teachers who return to employment covered by the Education Retirement Association (ERA) member to pay the same amount of member contributions as active employees, and removes the requirement for employers to pay both the employer and employee contributions to the ERA fund. Under previous law, the employer pays 100 percent of employee contributions for return-to-work employees, as well as the employer contribution.	
New Mexico	New Mexico Public Employees Retirement Association	Yes	No. Effective July 1, 2010, the pension of a retiree who returns to work for a PERA affiliate is suspended.	N/A	N/A	N/A	Yes	12 months	Statute	No specific provisions or exemptions	No additional benefit is provided unless the retiree elects to rejoin PERA	No contributions are required unless the retiree elects to rejoin PERA	No	Chapter 18, Laws of 2010 extended the period before a retired person can return to covered employment from 90 days to 12 months, and provided such retirees with two options: 1) suspend their pension, choose not to contribute to PERA, and not earn service credit for the period of reemployment or 2) suspend their pension, rejoin PERA, accrue additional service credit and be eligible to have their pension recalculated when the period of reemployment ends. RTW employees in the program as of 7/1/10 are grandfathered under the old RTW provisions.
New York	New York State and Local Retirement Systems	Yes	Yes	Rules apply also to those working for the benefit of an employer through a private staffing or placement agency.	Calendar year earnings limit of \$35,000, Retirement & Social Security Law (RSSL) Section 212.	If the earnings limit is exceeded, the retiree may be required to repay NYSLRS one day of their retirement benefit for each day they work beyond the limit.	Depends on the circumstances of reemployment	The retiree cannot work on their date of retirement; Under Section 211, a retired public employee is prevented from working in the same or similar position for one year from the retiree's date of retirement from a New York State public retirement system.	State law	If a retiree is going to exceed the Section 212 limit, they may apply for a waiver from the entity with jurisdiction over their post-retirement employment and work under Retirement and Social Security Law Section 211. Waivers are generally limited to one year.	No second retirement benefit	No employee or employer contributions	No	Chapter 640 of the Laws of 2008 strengthened the transparency and accountability measures relative to employee post-retirement hiring and reporting. Chapter 74, Laws of 2006 increased the Section 212 earnings limit to \$30,000, from \$27,500 for 2005 and 2006
New York	New York State Teachers Retirement System	Yes	Yes	Rules also apply to consultants and those working for a third-party employer	Calendar year earnings limit of \$35,000, Retirement & Social Security Law (RSSL) Section 212.	If the earnings limit is exceeded, the retiree may be required to repay NYSTRS one day of their retirement benefit for each day they work beyond the limit.	Depends on the circumstances of reemployment	The retiree cannot work on their date of retirement; Under Section 211, a retired public employee is prevented from working in the same or similar position for one year from the retiree's date of retirement from a New York State public retirement system.	State law	If a retiree is going to exceed the Section 212 limit, they may apply for a waiver from the entity with jurisdiction over their post-retirement employment and work under Retirement and Social Security Law Section 211. Waivers are generally limited to one year.	No second retirement benefit	No employee or employer contributions	No	Chapter 589 of the Laws of 2019 increased the Section 212 earnings limit for reemployed retirees to \$35,000, from \$30,000, effective 2020 and thereafter.  Chapter 640 of the Laws of 2008 strengthened the transparency and accountability measures relative to employee post-retirement hiring and reporting. Chapter 74, Laws of 2006 increased the Section 212 earnings limit to \$30,000, from \$27,500 for 2005 and 2006
North Carolina	North Carolina Retirement Systems	Yes	Yes		Annual salary limit of the greater of \$32,940 (in 2018), or 50 percent of gross 12-month pre-retirement salary	If annual earnings limit is exceeded, retirement benefit is suspended the first day of the month following the month in which the retiree exceeded the limit for the remainder of the calendar year. Retirement payment begins again on January 1 of the year after benefit is suspended.	Yes	6 months (teachers and state employees); 1 month (local government employees)	Working as a member of a school board, board of trustees of a community college, board of trustees of any constituent institution of The University of North Carolina, as an unpaid bona fide volunteer in a local school administrative unit, or as an unpaid bona fide volunteer guardian ad item in the guardian ad item program shall not be considered service or work, and volunteering in positions normally designated as unpaid bona fide volunteer positions during the six months immediately following the effective date of retirement shall not be considered service.	No second retirement benefit	No employee contributions; employers are required to report all rehired retirees to the Retirement Services Division each month, but it is unclear whether or not employer contributions are required	No	None	
North Dakota	North Dakota Public Employees Retirement System	Yes	Yes	System only	Employment must be limited to less than 20 hours per week if employed 20 weeks or more months per year. A retiree may work more than 20 hours per week if employed less than 20 weeks per year.	Benefit is suspended	Yes	31 days	Administrative Code	None specified	No second retirement benefit	No employee or employer contributions are required	No	HB 1266 allowed retired members of the ND Public Employees Retirement System who retired at or after the full retirement age to return to covered employment with a different employer and waive future participation in the retirement system and retiree health system, while retaining their benefits. The "different employer" provision means that a state employee cannot take advantage of this provision if returning to state employment, but may take employment in a political subdivision. Former employees of a political subdivision may move to state employment or employment in a political subdivision different from the one from which the employee retired.

North Dakota	North Dakota Teachers Fund for Retirement	Yes	Yes	Rules apply to retirees who return to covered employment. This includes retirees who are employed by a system participating employer, but does not include those who are employed through a private staffing/placement agency. Also, rules do not apply to non-contracted substitute teaching.	Maximum number of hours permitted to work annually, depending on the length of the contract (9 to 12 months). Retirees with a nine-month contract may work up to 700 hours, up to those with a 12-month contract, who may work up to 1000 hours. Retirees staying under the limits may continue receiving their retirement benefit, but employee and employer retirement contributions must be paid on teaching salary. In addition, retirees may return to work up to full time in an approved Critical Shortage area and may continue receiving their retirement benefit. Employee and employer retirement contributions must be paid.	An employee who exceeds the annual hours limit will have their retirement benefit suspended. Upon termination of employment, the retiree's benefit is either reinstated or recalculated to include the additional service credit, less an actuarial offset for benefits already paid in some instances.	Yes	30 days waiting period if returning to covered employment under the annual hours limit. 1 year waiting period if returning to covered employment full time under the critical shortage area exception.	Statute	A one-year waiting period is required for critical shortage positions (as determined annually by the Education Standards and Practices Board. The length of employment in a critical shortage position is dependent upon annual approval and verification of critical shortage area.	None if under annual hours limit or critical shortage area exception. Additional service credit may be earned and benefit recalculated in certain instances after a retirement benefit is suspended.	Employee and employer contributions are required on all salary earned by retirees.	No	None
Ohio	Ohio State Teachers Retirement System	Yes	Yes	The retiree must be employed in a position that requires membership in an Ohio public retirement system.	None specified	N/A	Yes	1 day minimum; However, those who return to work with either their primary employer or a new employer within the first two months of retirement will forfeit their retirement benefits for the months worked.	Statute	None specified	Post-re-employment contributions fund a lump-sum benefit payment which is provided either after the last day of service or 12 months after the last payment of a previous reemployed retiree benefit payment, whichever is later.	Both employer and employee contributions continue. As of July 1, 2013, no employer contributions are provided upon termination of employment (phased out starting in 2005).	No	No
Ohio	Ohio Public Employees Retirement System	Yes	Yes	Yes - only applies if the re-employment is with a public employer (not a private employer)	None	N/A	Yes	60 days (applies to all Ohio public retirees)	Statute	(1) Retirees who return to OPERS-covered employment as an elected official are subject to the same policies as other re-employed retirees, unless they contributed to Social Security for the elective service. In this case, they are not considered OPERS re-employed retirees for subsequent service as an elected official (with an exception for an elected official who retires during a term of office and is re-appointed to the position during the same term or is elected to the position in the next consecutive term). (2) OPERS retirees who become re-employed on a full-time basis by public university or college have the option of participating in OPERS and contributing toward a Money Purchase Plan account or they may be eligible to participate in an Alternative Retirement Plan (ARP). (3) A retiree being re-employed in the same Ohio PERS-covered position that is customarily filled by a vote of members of a board or commission or by the legislative authority of a county, municipal corporation or township is subject to special notice and a hearing. (4) Those retired on disability are not eligible to become reemployed.	Re-employed retirees contribute toward a Money Purchase Plan account. After termination of re-employment a Money Purchase Plan account is available as either a refund of contributions prior to age 65 or a lump sum payment or annuity benefit at age 65 or after.	Employee and employer contributions must begin from the first day of re-employment. However, contributions remitted during the first two months after retirement will not be included in the calculation of the Money Purchase Plan benefit and will be refunded to the retiree upon termination of reemployment.	No	None
Ohio	Ohio Police & Fire Pension Fund	Yes	Yes	Not specified	No limitation on hours or earnings while reemployed	N/A	Yes	60 days (applies to all Ohio public retirees)	Statute	No	Reemployed retirees do not receive a traditional retirement benefit and are not eligible to apply for disability. Rather, they are eligible for defined contribution plan benefits based on 2x their contributions, plus interest, or a monthly annuity, if age 60, or a lump sum payment of their postretirement employee contributions, plus interest, if not age 60.	Employee contributes at same rate as pre-retirement. Employer contributes at 19.5% for police officers and 24% for firefighters.	Yes	None
Ohio	School Employees Retirement System of Ohio	Yes	Yes	Unclear	None	N/A	Yes	60 days (applies to all Ohio public retirees)	Statute	(1) A retiree being re-employed in the same Ohio SERS-covered position that is customarily filled by a vote of members of a board or commission or by the legislative authority of a county, municipal corporation or township is subject to special notice and a hearing. (2) Those retired on disability are not eligible to become reemployed.	A rehired retiree who has attained at least age 65 will accumulate a new benefit that will be paid as a single life annuity or a lump sum. Reemployed retirees under the age of 65 can refund their contributions upon termination of employment.	Employee and employer contributions are required	No	None
Oklahoma	Oklahoma Public Employees Retirement System	Yes	Yes	Rules apply to both	OPERS retirees who return to work are subject to federal earnings limitations depending on their age. For 2018, if an OPERS retiree will remain below the SSA full retirement age for the entire 2018 calendar year, their federal earnings limit is \$17,040. If an OPERS retiree will reach their full SSA retirement age in 2018, their earnings limit is \$45,360 up to the date they reach full retirement age.	When a retiree's salary exceeds the allowable amount, benefits will not be paid for the remainder of that calendar year or until employment terminates, should termination occur before the end of the calendar year.	Yes	1 year if returning to work for the same participating employer	Statute		Each month a retiree works for a participating OPERS employer and contributes to OPERS, the retiree accrues post-retirement service credit. Benefits are increased in January of each year for those retirees who have accrued 12 months of service (2,076 hours) as of June 30 of the previous calendar year. Any hours which exceed 12 months will be retained in their record to be added to future post-retirement credit. Increased benefits are based upon the actual compensation earned and actual hours accrued with the participating employer during post-retirement employment.	Employee and employer contributions are required	No	None
Oklahoma	Oklahoma Teachers Retirement System	Yes	Yes	Employment normally performed in an employee/employer relationship counts toward a retiree's earnings limit regardless of whether the services are performed as an individual, independent contractor, limited partnership, corporation or any other relationship. Income from working as a consultant for a public school is exempt from the TRS earnings limit. However, consulting contracts must meet the strict requirements of state law.	Retirees age 61 or younger and who have been retired less than 36 months have an earnings limit of the lesser of one-half of final average salary used to calculate monthly retirement benefit, or \$15,000. Retirees age 62 or older and who have been retired less than 36 months have an earnings limit of the lesser of one-half of the final average salary used to calculate monthly retirement benefit, or \$30,000. For those who have been retired for more than 36 months, there is no limit on earnings.	If annual income from covered employment exceeds earnings limit, monthly benefits are reduced or any overpayment of retirement benefits must be paid.	Yes	60 days	Statute	2017 legislation provides for a three-year exemption from the earnings limitation for those who have been retired as active classroom teachers for one year as of 7/1/17, and who have not been reemployed as an active classroom teacher at any point during the year.	No	Employers are required to pay the regular member and employer rate on behalf of reemployed retirees.	No	Act 270 of 2017 establishes an exemption from the earnings limitation for a period of three years beginning July 1, 2017, for those who have been retired as active classroom teachers for one year as of that date, and who have not been reemployed as an active classroom teacher at any point during that year. Members returning to work under this law will not be subject to any earnings limitation following the end of the three-year period. Act 47 of 2015 increases the number of semester hours, from six to twelve, that an institution in the Oklahoma State System of Higher Education may enter into a contract with a person who has retired from an institution for a part-time teaching or research position, and clarified that those rehired under these circumstances are subject to the earnings limitation specified in state law.
Oregon	Oregon Public Employees Retirement System	Yes	Yes	Not specified	1040 hours/calendar year for Tier One/Tier Two retired members. For those in OPSRS the limit is 600 hours/calendar year, and you are considered a "qualifying position" if your employer reports the position as "qualifying," based upon hire intent. OR, if you work a total of 600 hours or more in a calendar year for one or more participating employers (regardless of hire intent). Hours worked with all participating employers in a calendar year count toward the 600-hour limitation.	PERS benefits cease and the retiree is restored to active membership. No repayment of retirement benefits paid prior to exceeding 1,040 hours is required unless the individual was retired for less than six calendar months prior to reestablishing active membership (for Tier One/Two members). If retired for less than six months, repayment of all benefits received is required.	Not unless the retired member is seeking to return to employment under one of the exceptions provided in statute.	When specified, six months.	Statute	There are several exceptions to the 1,040 hour limit, which depend on date of hire (tier) and whether or not a reemployed retiree retired under normal retirement or early retirement provisions. The exceptions are identified here: <a href="http://www.oregon.gov/pers/RET/Pages/General-Information/Table-of-Exceptions-to-the-1%2C040-Hour-Limit.aspx">http://www.oregon.gov/pers/RET/Pages/General-Information/Table-of-Exceptions-to-the-1%2C040-Hour-Limit.aspx</a>	No new benefits are accrued	Not specified	No	Act 6 of 2016 exempts PERS retirees from limitations on reemployment if reemployed by a school district or education service district to provide services as a speech language pathologist or speech language pathology assistant. Act 475 of 2015 permits certain PERS retirees to be employed by school district or education service districts as teachers of career and technical education without loss of retirement benefits. Act 108 of 2015 extends sunset on provisions allowing PERS retirees to be employed full-time by a public employer as a nursing instructor or as a trainer for Department of Public Safety Standards and Training without loss of retirement benefits.



Pennsylvania	Pennsylvania Public School Employees Retirement System	Yes	Yes	Retirees are permitted to work for a system employer only under designated circumstances, including: 1) if no other appropriate certified teachers or other personnel are available within the required subject or work area; 2) in an extracurricular position, provided the employment is performed primarily outside regular instructional hours, and is not part of the mandated educational curriculum; 3) or in a community college, state-related or state owned universities under certain conditions.	Retiree returns to active status, annuity is frozen, employee makes contributions and begins to accrue retirement service credit until employment ceases.	Yes	There must be a bone fide break in service. A break in service occurs when a member terminates service from all public school employers.	Statute	Exceptions are made for those reemployed in an "extracurricular" position, as an independent contractor or by a third-party employer. Additionally, a retiree who becomes employed by any of the state's community colleges, Penn State University, or the 14 state-owned universities following retirement may be eligible to elect membership into an alternate retirement plan without a suspension of PSERS annuity payments.	No, unless reemployed by a college or university employer and electing to participate in the Alternate Retirement Plan.	None	No	None
Pennsylvania	Pennsylvania State Employees Retirement System	Yes	Yes	Yes; however, monthly pension payments must stop (also applies to annuitants returning to work for a PSERS' employer for members who chose to combine their SERS and PSERS service for one state pension by electing multiple service). There are some limited exceptions.	An annuitant who renders service to the commonwealth as an independent contractor may return without impacting his/her pension payments. They do not accrue additional service credit.	Yes	Emergency rehires are limited to 95 days per calendar year; annuitants rehired as salaried members of an independent board or commission are limited to \$35,000 in annual compensation.	Statute	State permits the 95-day emergency rehire of annuitants under specific circumstances. There are no other provisions.	No	None	No	None
Rhode Island	Rhode Island Employees Retirement System	Depends on the employer: retired state employees may not return to work with the state. Municipal and educational employees may return to work for their same or other municipal and educational employers, and retired state employees may return to work for non-state employers.	Within the system the following rules apply to all: Retired state employees may not return to work with the state. Municipal and educational employees may return to work for their same or other municipal and educational employers, and retired state employees may return to work for non-state employers.	Same rules apply	No retiree may work for the State without suspending their retirement benefit. Municipal employee retirees may work up to 75 days or 150 half-days per calendar year. Public school employees may work up to 90 days or 180 half days per school year.	Yes	Benefits are suspended for retirees who exceed the statutory limit, until the retiree terminates the post-employment position. The retirement system also recoups the benefit earned when the retiree exceeded the limit.	Opinion by tax counsel	If a retiree is elected to the General Assembly or employed by certain Quasi- governmental agencies, the retiree may collect their pension and salary.	No second retirement benefit	No employer or employee contributions are required	No	Public Law No. 2017-406 increases the gross income limit for retirees who return to work for a Rhode Island State college, university, or school, from \$15,000 to \$18,000. Public Law No. 2016-430 Allows retired members of the state retirement system who are certified as substitute teachers to substitute teach not more than 90 days in a year without reduction in retirement benefits. Public Law No. 2014-245 permits any retired member of the system to serve as a municipal employee and continue to be eligible for and receive the retirement allowance for service other than as a municipal employee; provided that said municipal employee shall be appointed by and serves at the pleasure of the highest elected chief executive officer.
South Carolina	South Carolina Retirement Systems	Yes	Yes	Currently, the rules only apply to reemployment with a participating employer.	Those who retire before age 62 for SCRS (or age 57 for PORS) are subject to a \$10,000 per year earnings limitation.	Yes	If the retired member's earnings from covered employment exceed the \$10,000 limitation during a calendar year, the retiree's benefits are suspended for the remainder of the calendar year.	Statute	The earnings limit does not apply to those who retired before January 2, 2013; those who retired after age 62 (SCRS) or age 57 (PORS); and those who receive compensation as an elected official or in certain offices appointed by the governor or legislature. The earnings limit does not apply to retired teachers employed in areas of critical academic or geographic need, or in a school or school district that has received a "below average" or "unsatisfactory" academic performance rating. Approval for a critical need exemption is required to be obtained from the State Department of Education.	No additional benefit is accrued.	Employees and employers are required to contribute at the same rate as for active members.	The system's DROP plan, the Teacher and Employee Retention Incentive (TERI) Program, will close on June 30, 2018.	2014: Act 238 of 2014. This act provides that school districts may uniformly negotiate salaries below the school district salary schedule for retired teachers who are not participants in the Teacher and Employee Retention Incentive (TERI) program. 2012: Act 278 of 2012. With regard to post-retirement employment, this act expanded the time a member must be retired before returning to covered employment from 15 days to 30 days and reinstated an annual \$10,000 earnings limitation.
South Dakota	South Dakota Retirement System	Yes	Yes	The post-retirement reemployment laws apply only to reemployment with a system-participating employer.	Retirees who return to work must limit their employment to less than 20 hours per week if engaged in permanent employment with a system member employer. Retirees who return to work in a temporary position are not limited to less than 20 hours per week.	Yes, if employment is permanent and full-time.	For those who retired early with a reduced retirement benefit, benefits are suspended. For those who retired with a full retirement, benefit is reduced by 15 percent (excluding public safety retirees returning to employment that is not public safety). For all retirees, COLA is eliminated while the retiree continues working and employee contributions are directed into a supplemental retirement account. Employer contributions remain with the System.	Statute	Benefits of public safety retirees are not reduced if the retiree is employed in a position that is not public safety.	No additional service credit is earned during the period of reemployment. The employee contributions of retirees who return to work are deposited into a deferred compensation account. The employer contributions during the period of reemployment remain with the System.	Employee and employer contributions will be made during the period of reemployment. The employee contributions will be deposited in a deferred compensation account. The employer contributions will remain with the System.	No	Chapter 23, Laws of 2010 provides that retirement benefits will be cancelled for any retired member who returns to covered service within three months of retirement. The retiree must repay any benefits received in the period, or accept an offsetting actuarial reduction in eventual retirement benefits. For those who return to covered employment after three months, retirement benefits shall be reduced by 15% and the member forfeits annual increases during the period of re-employment. Employee and employer contributions will be made during the period of re-employment. The employee contributions will be deposited in a deferred contribution retirement account. The employer contributions will be made to the Retirement System without any credit to the member, and the member cannot earn additional service credit during the period of re-employment.
Tennessee	Tennessee Consolidated Retirement System	Yes	Yes	Depends on the circumstance	Equivalent of 120 days within a 12-month period. A retired member who receives approval and returns to service before 60 days is also limited to half-time employment. If employed as a teacher in an institution of higher education, the member may teach 24 quarter hours or 18 semester hours. Compensation is limited to 65% of final salary indexed by 5% per year.	Yes	Retirement allowance is suspended.	Statute	Under certain conditions, a member may work an unlimited number of days, in addition to the 120, during the 12 month period as a substitute teacher.	Statute specifically provides that the retiree will not accrue any additional retirement credit during the period of temporary reemployment.	Since retired member does not accrue additional retirement credit, there are no employer/employee contributions.	No	Chapter 203, Acts of 2005 reduces the number of situations in a retired member of the Consolidated Retirement System may continue to receive benefits after returning to covered employment. It extends the number of days a retired member may temporarily work in covered employment without loss of benefits from 100 to 120 days, and increased the credit hours such a member may teach in higher education without loss of benefits from 15 credit hours to 18.
Texas	Teacher Retirement System of Texas	Yes	Yes	State law provides that a retiree who is employed by a third-party entity is considered to be employed by the TRS-covered employer unless the retiree does not provide services or perform duties on behalf of the TRS-covered employer.	Those who have been retired more than one month but less than one year, may work no more than one half-time. Those who have been retired for a full, consecutive 12-month period may return to full-time employment.	Yes	Retirement benefit is lost for each month in which retiree exceeds the amount of time they're allowed to work.	Statute/TRS regulations	If retired before 1/1/11 as a service retiree, a retiree may work in any position, with any employer, and for any amount of time, without losing annuity payments, and without having to complete a 12 month break-in-service.	No	Employers covered by TRS must pay both a pension and health benefit surcharge for hiring retirees who work for more than the equivalent of four "clock hours" for every workday or who work more than one-half the number of workdays in a calendar month, and some employers may want the retiree to help contribute towards the cost. The amount of the pension surcharge is equal to the amount of both member and state contributions.	Yes, for those who enrolled by 12/31/05	No
Texas	Texas Employees Retirement System	Yes	Yes	Rules apply to both	No limitations on hours or earnings	Yes	N/A	legislation (Statute), Government Code §12.205	Selected class negotiators and statewide elected officials - Annuity payments will cease if the member holds a position in that class after employment, but if the retiree elects to become a negotiator, the annuity payments will resume.	Only elected class members (see above)	No employee contributions are required by return-to-work retirees, as they do not acquire additional service credit. Employees who do not have a new employer are not required to contribute.	No	2009: Texas Chapter 1306, Laws of 2009 (the 23rd) establishes a 90-day waiting for period for members of the Employee Retirement System who retired on or after May 31, 2009, who seek reemployment in a covered position. The general rule states a contribution to the
Texas	Texas County & District Retirement System	Yes	Yes	Rules apply to both	None	Yes	N/A	Statute	None	Those who meet the return-to-work requirements are eligible to apply for and receive an additional standard or optional service retirement annuity or a refund of the member's accumulated contributions.	No	A retired retiree is considered to have established a new membership for purposes of benefit selection. Upon reemployment, both the employee and the employer are required to begin contributing to a new cash balance account.	No
Texas	Texas Municipal Retirement System	Yes	Yes	Reference is only to TMRS-covered positions	The monthly benefit is suspended (payments are forfeited by the retiree) for retirees that return to work for the reemploying municipality (typically last city from which they retired). Returning to work for any other employer is permitted without suspension of the monthly benefit. A retiree can return to work for the reemploying municipality in a position that normally requires less than 1,000 hours per year without suspension of the monthly benefit.	Yes	Benefits are suspended. "Suspended" is defined by the TMRS Act as forfeited.	Statute	Technically the TMRS Act requires that the retiree be "receiving" benefit payments. The first payment is made at the end of the month following the month of retirement, so in effect, 30 days.	No	None	No	No

Utah	Utah Retirement Systems	Yes	Yes		Retirees who return to work less than one year following retirement may receive no benefits and have an annual salary cap of the lesser of \$16,000 or one-half of their final average salary. Retirees who return to work after more than one year following retirement may choose to either a) earn a salary, continue to receive their retirement benefit, and not earn any additional retirement service credit; or b) earn a salary, cancel their retirement benefit, and accrue additional service credit as they work.	Cancellation of retirement benefit as long as the retiree continues to work for a system employer.	Yes	60 days	Statute	Post-retirement restrictions exclude a retiree who is re-employed as an active senior judge appointed to hear cases by the Utah Supreme Court.	No	Employers are required to pay the amortization contribution rate for retirees re-employed on or after July 1, 2010, at the rate matching the retirement system chosen during certification.	No	None
Virginia	Virginia Retirement System	Yes, but only if the employer does not participate in VRS or the position is not VRS-covered. In addition, certain retirees may work for a school division in a critical shortage teaching position that would otherwise be a VRS-covered position.	Yes, but only under limited circumstances. Certain retired teachers may work for a VRS-participating school division in a critical shortage teaching position that would otherwise be a VRS-covered position. In addition, a retiree may work in a position that is not VRS-covered (e.g., part-time or temporary).	This is determined on a case-by-case basis.	Retirees who return to work must work in non-covered employment, defined as a part-time or temporary position. These positions do not provide eligibility for benefits. Part-time positions typically require less than 80 percent of the hours of comparable full-time permanent positions.	The member must return to active status, and retirement benefits must cease as long as the member remains an active employee.	Yes	One full calendar month	Board policy	Yes. Certain retired teachers may be eligible to work for a VRS-participating school division in a critical shortage teaching position that would otherwise be VRS-covered. In addition, if otherwise eligible, an active member of the General Assembly may receive a benefit based on service credit earned outside of the General Assembly.	If a retiree returns to work in a position that is not VRS-covered (e.g., part-time or temporary) or falls into one of the exceptions (e.g., critical shortage or General Assembly), then the retiree does not earn additional service credit or benefits. If, however, a retiree returns to VRS-covered employment and ends receipt of a monthly benefit, then the retiree earns additional service credit while serving in an active status. Such retiree's benefit will be recalculated upon subsequent retirement.	No contributions are required from either the employer or the employee for retirees who return to work under the approved criteria. If a retiree returns to work in a covered position, he or she must return to active service and contributions will begin again.	No	In 2015, the critical shortage provisions regarding the rehire of retired teachers were extended through June 2020, and in 2018 further extended through June 2025.
Vermont	Vermont Retirement Systems	Yes	Yes	Not specified	SERS: An annuitant may not work for the State of Vermont unless they are under a contract or working as a temporary employee. TRS: Rehired annuitants are limited to 60% of the current average teacher's earnings and may not work more than the maximum period for substitute teachers.	Retirement benefits are frozen, and any payments made during the fiscal year must be returned to the Retirement System	Yes	One full calendar month	Board policy	No	No second retirement benefit	None	No	No
Washington	Washington Department of Retirement Systems	Yes	Yes	Rules apply to both	Reemployed annuitants are limited to 867 hours in a calendar year; no earnings limit specified	Benefit is suspended	Yes	30 days; if rehired before 30 days, benefits are reduced 5.5 percent for every 8 hours worked in a month, up to 160 hours (PERS and SERS), or for every 7 hours worked in a month, up to 140 hours (TRS)	A retired teacher who retired under the 2008 Early Retirement Factors may return to work exclusively as a K-12 substitute teacher while receiving a TRS benefit during the first 867 hours they substitute teach each calendar year. This opportunity is available through 7/31/2020. Those who retired under the 2008 ERFs may not earn compensation from a DRS-covered employer for services performed as a contractor while continuing to receive their monthly benefit.	No second retirement benefit	None	No	2016: WA H 1168 (Act #75) re: Public Employees' Retirement System for certain retirees, including firefighter, law enforcement officer, and institution of higher education employees, returning to work in an ineligible position or a position covered by a different state retirement system. 2007: Act 50, Laws of 2007 (HB 1262), addresses post-retirement employment. For TRS Plan 1 members and employers, prohibits prior re-employment agreements and requires documentation of need and of the hiring process. The bill increases the waiting period to one and a half months before a TRS Plan 1 retiree can return to work and it implements a lifetime limit of 1,900 hours. Any hours worked over 867 in a year while a TRS Plan 1 retiree is receiving a pension will be applied to the lifetime limit. These provisions are consistent with those that are currently a part of PERS Plan 1. 2003: Chapter 412, Laws of 2003, provides that a member of the public employee retirement system will not be separated from service upon termination of employment if the employee and employer verbally agree that the employ will resume employment with the same employer after termination. An employee must be suspended from employment three months before reemployment to avoid suspension of the pension, if the employee works more than 867 hours. The employer must document the need to rehire an employee and superior approval is required. The rehired employee cannot work more than 1,500 hours in a calendar year without suspension of retirement benefits. The bill's similar provisions affecting teachers were vetoed. 2001: Legislation allows Teachers' Retirement System (TRS) Plan 1 retirees to work for 1,500 hours per fiscal year after they retire without reduction in their pension and Public Employees' Retirement System (PERS) Plan 1 retirees to work for 1,500 hours per calendar year after they retire without reduction in their pension. The bill also allows retirees from TRS Plans 2/3, School Employees' Retirement System Plan 2/3, and PERS Plan 2 to work for 867 hours one year after they Act 221 of 2017 lifts the restriction on the number of days of employment for rehired teachers hired as teachers, and includes speech pathologists and school nurses in the definition of teachers, who return to work in areas of critical need and shortage. Act 238 of 2015 lifts the restriction on substitutes in areas of critical need and shortage. Act 167 of 2013 increased the cap on earnings during temporary reemployment after retirement, from \$15,000 to \$20,000.	
West Virginia	West Virginia Consolidated Public Retirement Board	Yes	Yes	Rules do not apply to contractors.	A PERS retiree may accept temporary employment from a participating employer, as long as they do not receive compensation in excess of \$20,000 during any calendar year. A TRS retiree may work for a period of no more than 140 days during the school year, or teach college level courses on a non-contract basis for less than 7 hours of college credits per year.	In TRS the benefit is reduced if the 140 day limit is exceeded. In PERS the benefit is terminated until the next calendar year.	There is no definition of a break in service	N/A	N/A	Critical shortage exemption for teachers, including speech pathologists and school nurses. A retiree can become an elected official and have the option of participating or not.	No	None	No	2013 legislation provides that retirees who return to work and meet current WRS eligibility standards (2/3 of full-time) will have their annuity suspended until they re-ire.
Wisconsin	Wisconsin Retirement System	Yes	Yes	It depends	Re-employed retirees are subject to current WRS participation rules.	Retirement benefits are suspended and the member becomes an active participant in the WRS again with the member and employer making WRS contributions for the new service.	Yes	75 days from all WRS participating employment.	Statute	All post-retirement provisions are tied to normal WRS participation standards. Participation standards may differ between employment classifications.	Yes	None	No	2013 legislation provides that retirees who return to work and meet current WRS eligibility standards (2/3 of full-time) will have their annuity suspended until they re-ire.
Wyoming	Wyoming Retirement System	Retirees of the Public Employee, Law Enforcement, or Guard Firefighter plans may return to work and continue to receive their pension benefit; retirees of the State Patrol, Game & Fish Warden and Criminal Investigator Plan, firefighter plans, and Judicial Plan have their retirement benefit stopped during the period they are working, although is considered a new employee and would be treated the same as any other new employee in that position working for that employer.	Yes	Rules extend to those working via a private staffing or placement agency.	None	N/A	Yes	30 days	None	None	None	An employer that hires a retiree into a vacant full-time position within the same plan from which the retiree originally retired is required to pay the rehired retiree payment. The rehired retiree payment is equivalent to the normal employee and employer contributions for employees of that plan.	No	None