



KPERS-15R-E Rev. 7/19

EMPLOYER CERTIFICATION OF NO PREARRANGED EMPLOYMENT

■ **Important** – This form must be returned to KPERS **within 30 days** of the retired member's hire date.

■ **General** – The Internal Revenue Service requires a true "separation from employment" when an employee retires. For that reason, employers and employees can't have an agreement before retirement to return to work with any Retirement System employer. As a qualified plan under IRS rules, prearrangements to return to work could jeopardize KPERS' eligible plan status.

When hiring a retiree, Kansas legislation requires an employer to certify that there was no prearrangement for the retiree to return to work. A prearrangement is a situation where the employer and employee "reasonably anticipated further services would be performed after the employee's retirement." A prearrangement is one that occurs anytime before the employee's retirement date or during the retiree's 60-day waiting period (180-day if retiring before age 62) following the retirement date.

Employers and employees who are found to have entered a prearrangement will be penalized. The employee's retirement benefit is suspended until six months after employment ends, and benefits paid after employment must be repaid to KPERS. The employer is responsible for paying to KPERS all IRS-associated costs, including costs for legal defense, and costs for collecting repayment from the employee.

■ **Contact Us** – toll free: 1-844-468-8929 • phone: 785-268-6886 • fax: 785-256-9503
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■ Part A – Retired Member Information

- | | |
|----------------------------------|----------------------------------|
| 1. Social Security Number: _____ | 2. Name (First, MI, Last): _____ |
| 3. Retirement Date: _____ | 4. Previous Employer: _____ |

■ Part B – Hiring Employer Information

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|------------------------------------|---------------------------------|
| 1. Employer: _____ | 2. KPERS Employer Number: _____ |
| 3. Retired Member Hire Date: _____ | 4. Position: _____ |

■ Part C – Certification

"I certify that the above-named retired member has not been employed by the hiring employer within 60 days (180 days if member retired before age 62) of the member's retirement date. I further certify that there was no prearrangement for employment between the retired member and the hiring employer."

Name of Appointing Authority (please print): _____ Title: _____

Appointing Authority Signature: _____ Month/Day/Year: ____/____/____

**School Employers: Appointing authority is the school superintendent. If a retiree is being hired as superintendent, the president of the school board must sign.
Local Employers: Appointing authority is the chief officer of the governing body such as the city manager, mayor or the commission or council chair.
State Agencies: Appointing authority is the agency head.*