

## Working After Retirement Member Types on January 1, 2018

As Agreed to by the Conference Committee on House Substitute for SB 21 on May 16, 2017

Member Type	Earnings Limit	Employer Contribution	Waiting Period
<i>Covered Positions</i>			
Members who retired <b>before 1/1/ 2018</b>	No Limit	Statutory contribution on first \$25,000 30% above \$25,000	60 days
Members who retired <b>on and after 1/1/2018</b>	No Limit	Statutory contribution on first \$25,000 30% above \$25,000	180 days if retired before age 62 60 days if retired age 62 or later
<i>Non-Covered Positions</i>			
Members who retired <b>before 1/1/ 2018</b>	No Limit	No contribution	60 days
Members who retired <b>on and after 1/1/2018</b>	No Limit	No contribution	180 days if retired before age 62 60 days if retired age 62 or later

**Notes:**

1. The requirement that no prearranged agreement between a member and employer to return to work remains in effect.
  2. The FY 2018 statutory rate for State and School employers is 12.01%. The CY 2018 statutory rate for Local employers is 8.39%.
  3. Exemptions remain in place for licensed state nurses, instructors of the Kansas Law Enforcement Training Center, state and local elected officials, legislative staff, substitute classroom teachers without a contract, and positions covered by the Board of Regents Retirement Plan.
  4. *Covered positions* are –
    - An non-school employee of a participating employer whose employment is not seasonal or temporary and whose employment requires at least 1,000 hours of work per year
    - An employee of a participating school employer whose employment is not seasonal or temporary and whose employment requires at least 630 hours of work per year or at least 3.5 hours a day for at least 180 days.
- Non-covered positions* are –
- A non-school employee of a participating employer whose employment is seasonal or temporary and whose employment requires less than 1,000 hours of work per year.
  - An employee of a participating school employer whose employment is seasonal or temporary and whose employment requires less than 630 hours of work per year or less than 3.5 hours a day for 180 days.

