



Employer Reporting, Compliance & Education

Reemployment as an Employee with a Participating Employer

Within twelve (12) months of retirement:

If a retired member seeks employment with a participating employer *within* twelve (12) months of his or her effective retirement date, both the member and participating employer must notify KPPA by submitting the necessary forms.

The member must have a Bona Fide Separation from Service. Failure to comply with Kentucky Revised Statute 61.637 upon reemployment with a participating employer will void the member's retirement benefits and require repayment of all retirement allowances, dependent child payments, and health plan premiums paid by KPPA.

Bona Fide Separation from Service: Bona fide separation from service means a cessation of the employment relationship between the member and the member's employer without a prearranged agreement that, upon retirement, the member will return to work for any Kentucky Public Pensions Authority participating employer in any capacity. A prearranged agreement means any agreement, whether written or verbal, prior to the member's effective retirement date between the member and a participating employer for the member to return to work with the participating employer upon retirement.

Required Break in Service: Members with a retirement date on or after January 1, 2024, are required to observe a one (1) calendar month break in service from his or her effective retirement date before returning to work for a participating employer. For information on members with a retirement date before January 1, 2024, please contact your [ERCE Representative](#).

Reemployment Process:

It is important to note that this process has two components: (1) retired member requirements and (2) participating employer requirements.

1. If a retired member seeks employment with a participating employer within twelve (12) months of retirement, the member is required to report this arrangement to KPPA by submitting a [Form 6754](#), "Member Reemployment Certification."
2. The participating employer must also certify there is no prearranged agreement by submitting a [Form 6751](#), "Employer Certification Regarding Reemployment" to KPPA.

Final Determination:

By law, KPPA must issue a final determination regarding the member's reemployment status no later than thirty (30) days from receipt of the required form(s) and any additional information requested. The final determination letter will be mailed directly to the member at the last known address on file with KPPA.



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After twelve (12) months of retirement:

While the retired member is no longer required to notify KPPA of any post-retirement reemployment with a participating employer that is accepted after twelve (12) months following his or her retirement date, the participating employer is still required to continue with routine reporting to KPPA and the participating employer must continue paying employer contributions and any required insurance reimbursements (with the limited Reemployment Exceptions outlined on the Reemployment webpage).

Employer reporting of a reemployed retiree:

After a retiree returns to employment, regardless of the amount of time between the retiree's retirement date and the date of return, the participating employer must add the retiree to their monthly retirement report, unless they meet the criteria of a reemployment exception.

- If the retiree is in a "regular full-time" position as defined by [Kentucky Revised Statutes 61.510\(21\) or 78.510\(21\)](#), the participating employer must report the retiree under the Retired/Reemployed contribution group on the monthly report.
- If the retiree is NOT in a "regular full-time" position as defined by [Kentucky Revised Statute 61.510\(21\) or 78.510\(21\)](#), the participating employer must report the retiree under the NON-Participating contribution group on the monthly report.