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## Executive Orders 2020-265 and 2020-266

Kentucky Public Pensions Authority sent this bulletin at 04/11/2022 12:35 PM EDT





Executive Orders 2020-265 and 2020-266 suspended requirements for employers to submit forms to the Kentucky Public Pensions Authority (previously, the Kentucky Retirement Systems) on order to reemploy certain retired members (retired on or before March 1, 2020). The requirements for employer submit forms to hire retired members were suspended for the duration of the State of Emergency declared by the Governor of Kentucky in Executive Order 2020-215. Pursuant to Senate Joint Resolution 150, the State of Emergency declared in Executive Order 2020-215 and related executive orders, including Executive Orders 2020-265 and 2020-266, ceased to be in effect on March 21, 2022.

Accordingly, the normal requirements for employers to submit forms to the Kentucky Public Pensions Authority pursuant to KRS <u>61.637</u> and <u>78.5540</u> resumed effective March 21, 2022. Additionally, <u>if any employers did not submit forms normally required to reemploy retired members based on Executive Orders</u> <u>2020-265 and 2020-266</u>, these employers have until Wednesday, April 20<sup>th</sup>, 2022 to submit the following:

- 1. The form(s) required to reemploy the retired member(s),
- 2. A list of all reemployed retired members for whom required forms have not be submitted to the KPPA pursuant to Executive Orders 2020-265 and 2020-266, including:
  - 1. Each such retired member's name,
  - 2. Each such retired member's KPPA ID number,
  - 3. Whether or not each such retired member was paid,
  - 4. If the retired member was paid, the salary of each such retired member, the hourly rate of pay for the retired member, and the number of hours worked by the retired member, and
- 3. If applicable, a statement addressing the reason(s) related to the State of Emergency declared in Executive Order 2020-215 that the retired member(s) was/were rehired without observing the usual break in service.

The appropriate form normally required to reemploy a retired member pursuant to KRS 61.537 and 78.5540 depends on the circumstances under which the retired member was rehired:

- 1. For retired members directly reemployed by the employer, the appropriate form is the Form 6751.
- 2. For retired members providing services for an employer as an independent contractor or leased employee, the appropriate form is the Form 6752.
- 3. For retired members providing services for an employer as a volunteer, the appropriate form is the Form 6753.

If you have any questions about Executive Orders 2020-265 and 2020-266, please refer to the <u>FAQ</u> available on the KPPA's webpage for <u>employers on</u> <u>reemployment of retired members</u>. If you have any questions about the requirements for reemployed retired members, in addition to the KPPA's webpage for employers on reemployment of retired members, please refer to <u>Chapter 2</u> of the KPPA's <u>Employer Reporting Manual</u>. After reviewing these materials, if additional questions remain, please contact your ERCE representative.



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Please contact KRS if you have questions.



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