



## Working in Retirement Certification

\*Required field • Please print • Retain a copy for your records

Complete this form ONLY if you are returning to employment with (including being retained as an independent contractor) the SAME employer you retired and are receiving a pension from.

### 1. Information about you

Last name*	First name*	Last 4 digits of SSN*
Name of employer*	Municipality number (4 digits)*	Re-employment date (MM/DD/YY)*

### 2. Criteria for rehiring a retired employee

I am returning to a **regular position** (*non-elected/appointed*)

Please check acknowledgment of all below:

- Employee must have a *bona fide separation* before returning to work, per IRS rules, meaning no formal or informal agreement has been made to return to work prior to retirement.
- Employee must have 60 days of separation since effective termination date (last day worked).
- If separation of employment does not meet the criteria above, retirement payment will be immediately suspended until employment is ended. Employee may incur significant tax penalties and/or need to repay associated retirement benefits.
- Employee may work up to 1,000 hours\*\* in a calendar year before their pension will be suspended (until employment has ended).
- Employee understands that if the reported hours exceed the hour limitation, they will be required to repay associated retirement benefits accrued after 1,000 hours\*\* and may incur tax penalties.

\*\* 1,000 hour limit rule does not apply for returning Defined Contribution employees and is suspended through 12/31/2027 for all returning employees

I am returning to a **voter-elected position** or have been **appointed to a voter-elected position**

Please check acknowledgment of all below:

- Employee must have a *bona fide separation* before returning to work, per IRS rules, meaning no formal or informal agreement has been made to return to work prior to retirement.
- If re-elected/appointed into the **same** position, employee must have 2 years of separation.
- If elected/appointed into a **different** position, employee must have 60 days of separation.
- 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.
- Employee is not subject to any hour limitation.

### 3. Employee certification

I have read and understand the above criteria and certify that I have met the conditions for rehire.

Signature of retired member*	Date (mm/dd/yyyy)*
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### 4. Employer certification

I understand rehiring this retiree may cause short-term fluctuations in required employer contributions as the total payroll for pension purposes may be decreased. This employee's hours and salary will need to be included in the monthly wage and service report to The City of Escanaba.

I certify that this employee meets the above criteria.

Signature of authorized employer representative*	Date (mm/dd/yyyy)*
Printed name of authorized employer representative*	Title of authorized employer representative*

Please mail completed form to:

**City of Escanaba**  
**Controller's Office**  
 PO Box 948  
 410 Ludington St  
 Escanaba, MI 49829-0948