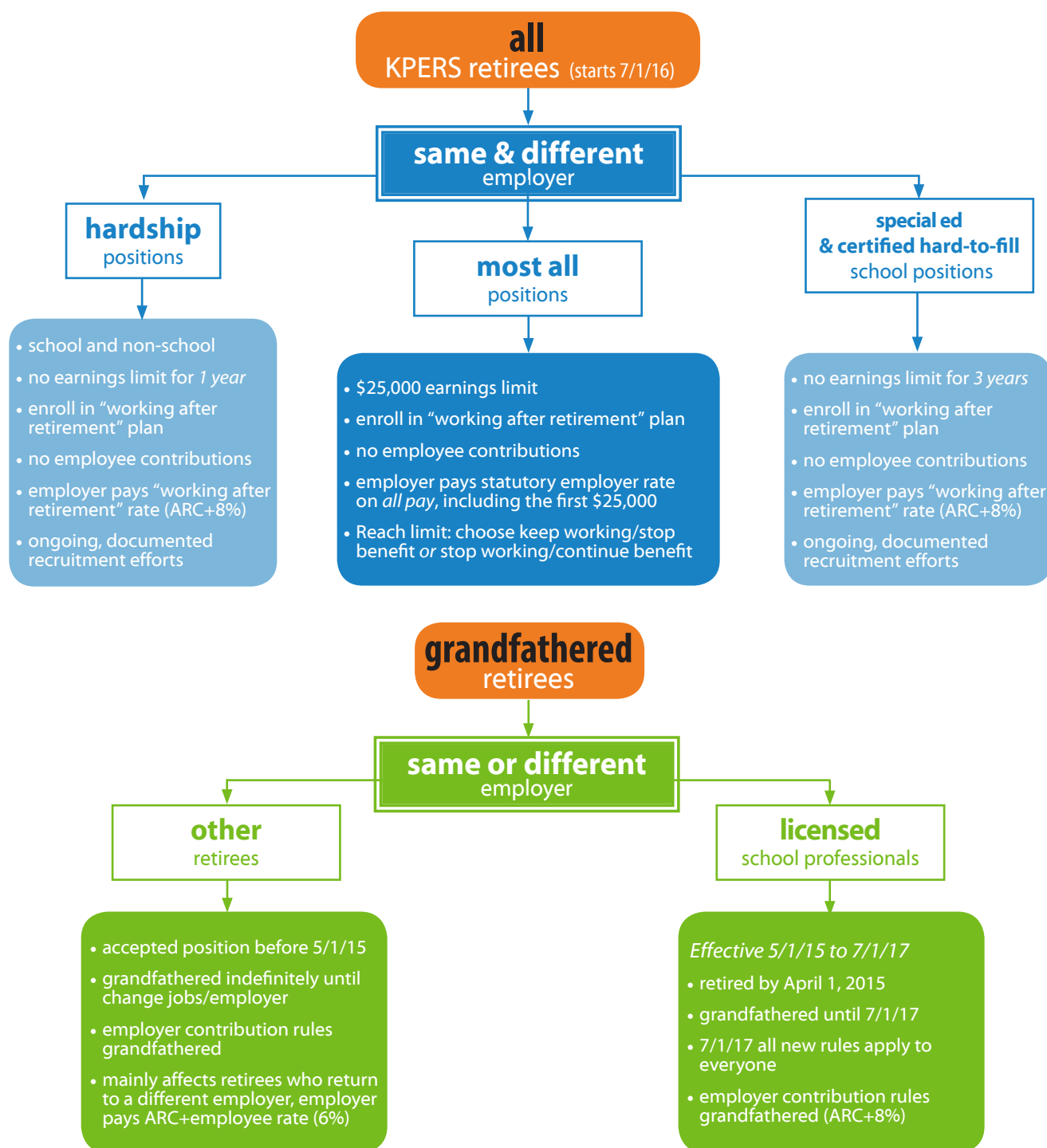


Working After Retirement Flowchart

Based on New Legislation in 2015



Good to Know

1. Licensed school professionals retiring after 4/1/15 are not grandfathered. No exemptions available until new rules begin 7/1/16.*
2. No earnings limit for state hospital nurses, local elected officials, legislative staff and emergency substitute teachers.
3. No earnings limit for law enforcement officers employed by the Law Enforcement Training Center.
4. ARC means actuarially required contribution.
5. With new rules, employers can appeal for a one-year exemption extension.
6. Does not affect KP&F and Judges.