

**Working After Retirement Member Types on and after January 1, 2018
House Substitute for SB 21 As Enacted Into Law**

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

Notes:

1. The prohibition on any prearranged agreement between a member and employer to return to work remains in effect.
2. The FY 2023 statutory rate for State and School employers is 13.11%. The CY 2023 statutory rate for Local employers is 8.43%.
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 teachers without a contract, and positions covered by the Board of Regents Retirement Plan.
4. *Covered positions* are –
 - A 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 or 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 or whose employment requires less than 630 hours of work per year or less than 3.5 hours a day for 180 days.

These rules only apply to employment by KPERS employers, not to retirees employed by non-KPERS employers.

