Reemployment of Retired Employees

Reemployment of Retirees

A retiree who is reemployed after July 1, 2010, by the District within one year of the date of the person's retirement will have his or her retiree's allowance cancelled by the Utah State Retirement Office and be reinstated as an active member of the State retirement plan, effective the first day of the month following the

date of reemployment unless: 1. the retiree is not reemployed by the District for a period of at least sixty (60) days from the

retiree's retirement date; 2. the retiree has a bona fide termination of employment as of the date of retirement; 3. upon reemployment after the break in service, the retiree does not receive

any District provided benefit, including: a. medical benefits; b. dental benefits; c. other insurance benefits except workers compensation and withholdings required by state

and federal law for Social Security, Medicare, and unemployment insurance; or d. paid time off, including sick, annual or other type of leave; and 4. the retiree does not earn in any calendar year of reemployment an amount in

excess of the lesser of: a. $15,000; or b. One-half of the retiree's final average salary upon which the retiree's retirement allowance

is based. A "participating employer" is an employer who participates in a public employee retirement plan as defined in Utah Code § 49-11-102(38). A "bona fide termination of employment" means termination of any employer-employee relationship or any direct or indirect fee-for-service relationship with any participating employer and ceasing actual work for any participating employer without any kind of prearrangement or understanding that anticipates any kind of postretirement employment or a postretirement fee-for-service relationship with a participating employer. *Utah Code § 49-11-102(15), (38) (2026) Utah Code § 49-11-1204 (2025) Utah Code § 49-11-1205 (2025)*

If the employee retires again within a two-year period from the date of cancellation of the original allowance, the original allowance will resume. Otherwise, if the employee retires after the two-year period, then his or her original allowance

will resume, and the retiree will receive an additional allowance based on the formula in effect at the date of the subsequent retirement for the service credit accrued between the first and subsequent retirement dates.

Utah Code § 49-11-1204(5) (2025)

A retiree who is reemployed after July 1, 2010, by the District more than one year from the date of the retiree's retirement may elect to: 1. Earn additional service credit and cancel the retiree's retirement allowance; or 2. Receive the retiree's retirement allowance and forfeit any retirement related contribution

from the District. Utah Code § 49-11-1204(3) (2025)

If the retiree is not otherwise eligible for retirement coverage in the reemployed position, the Utah State Retirement Office shall cancel the allowance of a retiree; and the District shall pay the amortization rate to the office on behalf of the retiree.

Utah Code § 49-11-1204(4)(b) (2025)

If a retiree is reemployed in the School District after July 1, 2010, the District shall immediately notify the Utah State Retirement Office. In addition, the District

shall provide information indicating: 1. Whether the retiree was reemployed within one year of the retiree's date of retirement; and 2. If the retiree is reemployed more than one year from the date of retirement,

whether the employee elects to: a. Earn additional service credit and cancel the retiree's retirement allowance; or b. Receive the retiree's retirement allowance and forfeit any retirement related contribution

from the District. Utah Code § 49-11-1206 (2025)

It is the responsibility of the reemployed retiree to report to the Utah State Retirement Office his or her reemployment status. It is the Utah State Retirement Office that ultimately determines the impact, if any, of a retiree's reemployment with the District on the retiree's eligibility for and benefits under the Utah State Retirement System. Therefore, the retiree should contact the Utah State Retirement Office to verify the impact of any reemployment decision prior to accepting reemployment with the District.