



Certification of Employment of a Retired School Teacher or Administrator

Purpose of the Form

- Use this form to certify that a reemployed PERSI retiree meets the conditions of reemployment established by Idaho Code §59-1356(4) and that he or she elects to return to work under the provisions of this program.
 - **Do not** submit this form until after the member has terminated employment.
 - If the retiree cannot or does not wish to return to work under the provisions of Idaho Code §59-1356(4), complete form RS132, *Certification of Employment of a Retired Member*, instead.

Instructions

- Read **About Form 132A**, attached.

Note: After the reemployment of a PERSI retiree under Idaho Code §59-1356(4) has ended, submit form RS132T, *Termination of Employment of a Retired School Teacher, Administrator, or School Resource Officer*.

Retiree Social Security Number	Retiree PERSI ID Number*

* A PERSI ID is only required for members with multiple PERSI accounts.

Employment Information (complete all fields)	
Employer Name	Employer Number
Retiree Name – First, Middle, Last	Retiree Reemployment Start Date – mm/dd/yyyy

Requirements for Rehiring a Retired Teacher or Administrator
<ul style="list-style-type: none"> • Retired at age 60 or older with a date of retirement and date of last contribution on or after July 1, 2017 or retired at age 62 with a retirement date and date of last contribution between July 1, 2005 and June 30, 2017. • Worked as an “administrator or teacher”, as defined by the Idaho State Board of Education, <i>at the time of retirement</i>. Per the Idaho State Board of Education: <ul style="list-style-type: none"> • “Teacher” is defined as anyone holding an Instructional Staff Certificate or Pupil Service Staff Certificate. • Individuals who do not have the Pupil Service Staff Certificate and corresponding area endorsement are not considered a “teacher” under this definition. • Never received an early retirement incentive payment (ERIP). • Received a bona fide termination in service, meaning that there is a true termination of service between the employer and the employee where the employer/employee commitment has completely ended. • Is receiving an unreduced PERSI retirement benefit. • Is returning to employment as an at-will employee with a school district in a position requiring Instructional Staff Certification or Pupil Service Staff Certification. • Received absolutely no promise, agreement, or prearrangement of future employer prior to the completed termination and retirement date.

Certification by Employer	
I certify that the above-listed requirements for rehiring a retired teacher or administrator are met.	
Name of Certifying Official – First, Middle, Last	Title of Certifying Official
Signature	Date – mm/dd/yyyy

Certification by PERSI Retiree	
I certify that I meet the above-listed requirements for rehiring a retired teacher or administrator.	
Signature	Date – mm/dd/yyyy



About Form RS132A

Instructions

- 1 Complete the form in blue or black ink.
Note: Do not submit this form until after the member has terminated employment.
- 2 The employer must complete the **Employment Information** and **Certification by Employer** sections.
- 3 The employee (the reemployed PERSI retiree) must sign and date the **Certification by PERSI Retiree** section.
 - Re-employed educators or administrators with money in the PERSI Choice 401(k) Plan should also read PERSI's *Certified Instructional Staff or Pupil Service Staff: Return to Work* flyer.
- 4 Send the form to PERSI and keep a copy for your records.
Note: After the reemployment of a PERSI retiree under Idaho Code §59-1356(4) has ended, submit from RS132T, *Termination of Employment of a Retired School Teacher, Administrator, or School Resource Officer*.

Explanation of Reemployment Provisions

- Idaho Code § 33-1004H permits school districts to employ certain certificated school teachers and administrators who are receiving PERSI benefits.
- Idaho Code § 59-1356(4) permits such reemployed teachers and administrators to elect to continue receiving retirement benefits and not accrue additional PERSI service.
- Retired members who elect to return to work under these reemployment provisions will **not** make contributions to PERSI and will **not** accrue additional service credit. During the period of reemployment, voluntary salary deferrals into the PERSI Choice 401(k) Plan are not allowed and any additional sick leave accrued **will not** be converted to unused sick leave under Idaho Code § 33-1228.
Note: Employer contributions by school districts are required for retired members who are reemployed under Idaho Code § 59-1356(4).

Conditions for Eligibility to Participate in Reemployment Program

- The reemployment program applies to school districts or charter schools which provide instruction to students in grades kindergarten through 12, or any combination of kindergarten through 12.
- A reemployed retired member must be employed in a position requiring certification as a teacher or administrator. PERSI reserves the right to verify that certification is required. "Teacher" is defined to include *instructional* staff and *pupil service* staff.
 - Instructional staff are typically classroom teachers with an *Instructional Staff Certificate*.
 - Pupil service staff provide services or individual instructions to students, but not typically in a classroom setting, and have the corresponding *Pupil Service Staff Certificate* and area endorsement. Examples of pupil service staff include: school counselors, school psychologists, school nurses, speech-language pathologists, audiologists, school social workers, occupational therapists, and physical therapists.
- A school teacher or administrator who received an early retirement incentive award under Idaho Code § 33-1004G is not eligible for reemployment under this program.
- A reemployed retired member must have been employed as a school teacher or administrator at the time of retirement under PERSI.
- A reemployed retired member must have been age 60 or older on the date of retirement.
- A reemployed retired member must have retired with a benefit that was unreduced either because the member had attained service retirement age or met the Rule of 90 at the time of retirement.

Declining the Reemployment Provisions

- If the employee does not qualify under the Reemployment Provisions, or the employee wishes to suspend his or her retirement benefit, resume contributions, and accrue additional service, the employer must instead file form RS132, *Certification of Employment of a Retired Member*.
- If an employee elects not to return to work under these provisions and instead files form RS132, his or her decision is still irrevocable for the duration of the period of reemployment.