

## Working in Retirement Certification

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

Complete this form **ONLY** if you are returning to the **SAME** employer you retired and are receiving a MERS 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 retirement date.
- Employee may work up to 1,000 hours in a calendar year (hours do not apply for returning Defined Contribution employees)
- 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.

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.
- Employee is not subject to any hour limitation.
- 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.

**Defined Contribution** (check if applicable): If a distribution or installments have been initiated, they must stop after you have returned to work with the same employer. Please work with MERS to stop any installments that may be set up. You may be required to repay any retirement payments received and may incur significant tax penalties.

### 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 MERS.

I certify the 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*

**You can submit this form online!** 

If you already have a myMERS account, you can upload this form online. Look for the **File Upload** feature to easily and securely submit completed forms.

You may also mail completed form to:

**Municipal Employees'  
Retirement System of Michigan**  
1134 Municipal Way  
Lansing, MI 48917  
Fax: 517.703.9706