

Postretirement Information for ERS and TRS Agencies

The passage of Act 2014-297 requires that all ERS and TRS retirees, regardless of position in the agency, **and** ERS and TRS agencies notify the RSA of any postretirement employment with an agency participating in either the ERS or TRS. This includes substitute teachers and bus drivers, among others.

In order to facilitate this process, agency notice and certification forms have been developed: EMPLOYING AGENCY INITIAL NOTICE (RSA_PREEAIN) and EMPLOYING AGENCY ANNUAL CERTIFICATION (RSA_PREEAAC). Completion of these forms will ensure the necessary information submitted will be in compliance with this law.

- Provide the **full** Social Security Number (not just the last four digits).
- Provide the expected annual compensation based on the **calendar year** and not the fiscal year. The law is structured to monitor annual calendar salary; therefore, agencies are required to convert hourly, weekly, monthly pay, to an **actual calendar** salary. An alternative to this exact salary listing, if unknown at time of employment, is to state an amount not to exceed a salary range within which the employee will remain. This will determine if the retiree is within the annual earnings limit defined by law. (ex: NTE \$5,000; NTE \$20,000; NTE \$24,000). There must be an amount given after the "NTE".
- A retiree employed with a TRS or ERS member agency may continue to receive full retirement benefits provided the retired member meets **both** of the following conditions:
 - The retiree must not be employed or under contract for permanent, full-time employment.
 - The retiree's salary cannot exceed the limitation on earnings. The limits are subject to change each year based upon the Consumer Price Index (CPI). **The limit for the 2019 calendar year is \$31,000.**
- If a retiree's earnings exceed the annual limitation on earnings, the retirement benefit is subject to suspension for the remainder of the calendar year.

Reporting Requirements

1. Employing agencies will be required to complete the EMPLOYING AGENCY INITIAL NOTICE form (RSA_PREEAIN) **within 30 days** of any retiree engaging in employment with an RSA Agency. The Initial Notice is completed only if the retiree is hired after the last Agency Annual Certification and his/her name does not appear on the certification. Once an Initial Notice is submitted, those names should appear on the Annual Certification when next filed. Agencies are requested to provide the RSA_PRERN (Retiree Notice) to the retiree at time of employment so the form can be submitted to RSA simultaneous with the Agency Initial Notice. The retiree, not the agency, is responsible for completion and submission of the RN to the Retirement Systems.
2. Employing agencies will be required to complete the EMPLOYING AGENCY ANNUAL CERTIFICATION (RSA_PREEAAC) of **ALL** retirees no later than **December 31, 2018**. This annual certification should list the true earnings of retirees. While we request that agencies use the forms provided, agencies may use spreadsheets, excel, and word documents with the following restrictions:
 - a. Form may be no larger than 8 ½ x 11.
 - b. Information must be provided in the same order and title as the forms.
 - c. The form (either RSA_PREEAIN or RSA_PREEAAC) must be attached to the information sheet with the words "SEE ATTACHED", the heading filled out in its entirety, and signed and dated. These restrictions are required if the RSA form is not used. Any deviation from these restrictions will be returned for compliance.
 - d. Please put list in alphabetical order, last name first. If you are using a spread sheet or excel or Word, this sort should be easy to accomplish.
3. **There is NO monthly reporting requirement.** The agencies must now file only the annual certification for all retirees employed and the initial notice for new hires.
4. Any form which is not complete will be returned for clarification and/or correction. The POSTRETIREMENT CORRECTIONS (RSA_PRECORR) form will explain the corrections needed.

**EMPLOYING AGENCY INITIAL NOTICE
POSTRETIREMENT EMPLOYMENT**

Retirement Systems of Alabama
P. O. Box 302150 ♦ Montgomery, AL 36130-2150
334.517.7000 or 877.517.0020
www.rsa-al.gov

Check One:

- ERS
 TRS

**This form is to be completed when a new hire starts employment and name does not appear on last annual certification.
Multiple hires may be on one form.**

Name of Employing Agency _____

Full Name not Initials

Name of Retiree Last Name First in Alphabetical Order	Social Security Number	Part Time or Full Time	Temporary or Permanent	Total Annual Compensation * or NTE** amount (calendar year)	Contract Yes or No	Title/Duties	Hire Date

More space on reverse side of this form.

Signature of Payroll Official _____

Date Submitted _____

Print Name and Title _____

Phone Number _____

* Agency must compute total **annual** compensation based on rate of pay and hours/days/weeks/months expected to work in **calendar** year.

** NTE - Not to exceed: An amount not to exceed is sufficient, but should also be detailed in the contract.

**EMPLOYING AGENCY ANNUAL CERTIFICATION
POSTRETIREMENT EMPLOYMENT**

Retirement Systems of Alabama
P. O. Box 302150 ♦ Montgomery, AL 36130-2150
334.517.7000 or 877.517.0020
www.rsa-al.gov

Check One:

- ERS
 TRS

Name of Employing Agency _____ Calendar Year _____
Full Name not Initials

If your agency did **NOT** employ a retired member of either the ERS or TRS for the calendar year, please state '**None**', sign, and return to the RSA.

Name of Retiree Last Name First in Alphabetical Order	Social Security Number	Part Time or Full Time	Temporary or Permanent	Total Annual Compensation * (calendar year)	Contract Yes or No	Retiree's Title

See reverse side more space.

Signature of Payroll Official _____

Date Submitted _____

Print Name and Title _____

Phone Number _____

* Agency must compute **annual** salary based on rate of pay and hours/days/weeks/months expected to work in **calendar** year.

