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**Reemployment of Utah Retirement System (URS) Retirees  
Policy Series: 5000 Personnel**

**Policy No. 5210**

10 **Purpose:**

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The purpose of this policy is to provide an opportunity for Provo City School District to employ retirees who have prior experience without having to wait a full year to re-enter employment in an agency that provides Utah Retirement Systems Benefits.

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**Definitions:**

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1. At-will employee: the employer or employee can end the employment agreement at any time and for any reason, as long as it is not for unlawful reasons such as discrimination, retaliation, or exercising a legal right.
2. Utah Retirement System (URS): state-run organization that manages retirement and insurance benefits for Utah public employees. URS administers pension plans and retirement savings plans for state, local government, and public education employees.
3. Bona fide termination of employment: permanent separation from employment or a fee-for-service relationship with any participating employer and separation from employment without a prearrangement that anticipates postretirement reemployment or a postretirement fee-for-service relationship with a participating employer.

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32 **Reemployment Requirements**

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Retirees who are reemployed with prior experience will be "At-will" employees for one year. Salary schedule placement shall be at level 1 of the appropriate lane for which the employee is qualified. Any exceptions will be made through [Policy 5320](#). The hired individual shall be treated as a provisional employee for the purposes of evaluation ([Policy No. 5020 P3](#)).

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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

41 Retirement Office and be reinstated as an active member of the State retirement plan, effective  
42 the first day of the month following the date of reemployment unless:

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- 44 1. the retiree is not reemployed by the District for a period of at least sixty (60) days from  
45 the retiree's retirement date;
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  - 47 2. the retiree has a bona fide termination of employment as of the date of retirement;
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  - 49 3. upon reemployment after the break in service, the retiree does not receive any District  
50 provided benefit, including:
    - 51 a. medical benefits;
    - 52 b. dental benefits;
    - 53 c. other insurance benefits except workers' compensation and withholdings required by  
54 state and federal law for Social Security, Medicare, and unemployment insurance; or
    - 55 d. paid time off, including sick, annual or other type of leave; and
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  - 57 4. the retiree does not earn in any calendar year of reemployment an amount in excess of  
58 the lesser of:
    - 59 a. \$15,000; or
    - 60 b. One-half of the retiree's final average salary upon which the retiree's retirement  
61 allowance is based.
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63 If the employee retires again within a two-year period from the date of cancellation of the  
64 original allowance, the original allowance will resume. Otherwise, if the employee retires after  
65 the two-year period, then his or her original allowance will resume, and the retiree will receive  
66 an additional allowance based on the formula in effect at the date of the subsequent retirement  
67 for the service credit accrued between the first and subsequent retirement dates.

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69 A retiree who is reemployed after July 1, 2010, by the District more than one year from the date  
70 of the retiree's retirement may elect to:

- 71 1. Earn additional service credit and cancel the retiree's retirement allowance; or
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- 73 2. Receive the retiree's retirement allowance and forfeit any retirement related contribution  
74 from the District.
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76 If the retiree is not otherwise eligible for retirement coverage in the reemployed position, the  
77 Utah State Retirement Office shall cancel the allowance of a retiree; and the District shall pay  
78 the amortization rate to the office on behalf of the retiree.

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80 If a retiree is reemployed in the Provo City School District after July 1, 2010, the District shall  
81 immediately notify the Utah State Retirement Office. In addition, the District shall provide  
82 information indicating:

- 83 1. Whether the retiree was reemployed within one year of the retiree's date of retirement;
- 84 and

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86 2. If the retiree is reemployed more than one year from the date of retirement, whether the  
87 employee elects to:  
88 a. Earn additional service credit and cancel the retiree's retirement allowance; or  
89 b. Receive the retiree's retirement allowance and forfeit any retirement related  
90 contribution from the District.

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

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99 The Utah State Retirement Board has stated that it will typically find that a retiree has not had  
100 an effective termination of service for purposes of the break in employment requirement if prior  
101 to retirement the employee has or had any type of prearrangement which anticipates a post-  
102 termination of employment fee-for-services relationship with any employer participating in the  
103 Utah State Retirement System. In addition, volunteer service for a participating employer may  
104 constitute employment or reemployment if there is a prearrangement of any kind that anticipates  
105 that the volunteer service is given in exchange for or as a condition of future employment or any  
106 fee-for-service relationship with any participating employer or there is any kind of deferred  
107 compensation for the volunteer service.

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109 **Legal References**

110 [Utah Code § 49-11-1202 \(2024\)](#)  
111 [Utah Code § 49-11-1204 \(2024\)](#)  
112 [Utah Code § 49-11-1205 \(2024\)](#)  
113 [Utah Code § 49-11-1204\(5\) \(2024\)](#)  
114 [Utah Code § 49-11-1204\(3\) \(2024\)](#)  
115 [Utah Code § 49-11-1204\(4\)\(b\) \(2024\)](#)  
116 [Utah Code § 49-11-1206 \(2024\)](#)

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118 **Board Approved:** November 10, 2015  
119 Revised:

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