



ADMINISTRATIVE RULES OF MONTANA

2.43.2608 RETURN TO COVERED EMPLOYMENT BY PERS, SRS, OR FURS RETIREE – REPORT

- (1) An employer who pays for work performed by a retired PERS member in a position covered by PERS or in "employment covered by the retirement system" as specified in 19-3-1106, MCA, must submit a certification to MPERA for each payroll period during which the work is performed.
 - (a) This certification requirement does not apply to a PERS retiree who is elected to a state or local public office and chooses to not become an active member of PERS.
 - (b) The PERS certification must contain information for every position held by the PERS retiree, whether the position is covered by PERS or not.
- (2) An employer who employs a retired SRS member in a position covered by SRS must submit a certification to MPERA for each payroll period during which a retired SRS member is employed.
- (3) An employer who employs a retired FURS member in a position covered by FURS must submit a certification to MPERA for each payroll period during which a retired FURS member is employed.
- (4) The certification must include the following information for each individual referred to in (1) through (3):
 - (a) name and social security number;
 - (b) pay period being certified;
 - (c) name and address of employer;
 - (d) the daily and total number of regular, overtime, holiday, sick leave, and vacation or annual leave hours worked for the employer;
 - (e) compensation received from the employer; and
 - (f) the employer's verification that the employer provided the working retiree with the information submitted to MPERA.
- (5) The employer must submit the certification by filing it with MPERA no later than ten working days after each regularly occurring payday for which working retirees are reported pursuant to ARM 2.43.2114. The certification must be submitted electronically using MPERA's employer web reporting system.
- (6) A separate certification must be filed with MPERA for each working retiree.
- (7) Delinquent reports are subject to a \$10 per day penalty fee unless the board waives all or part of the penalty for good cause. Penalty fees shall be submitted separate from normal payroll reports.

Authorizing statute(s): 19-2-403, 19-3-1113, MCA

Implementing statute(s): 19-2-506, 19-3-1104, 19-3-1106, 19-7-1101, 19-13-301, MCA

History: NEW, 1990 MAR p. 994A, Eff. 7/1/90; AMD, 1991 MAR p. 2216, Eff. 11/15/91; AMD, 2003 MAR p. 1981, Eff. 9/12/03; AMD & TRANS, from ARM 2.43.506, 2008 MAR p. 2467, Eff. 12/1/08; AMD, 2011 MAR p. 1678, Eff. 8/26/11; AMD, 2011 MAR p. 2515, Eff. 11/26/11; AMD, 2013 MAR p. 830, Eff. 5/24/13; AMD, 2013 MAR p. 1519, Eff. 8/23/13.