



ADMINISTRATIVE RULES OF MONTANA



2.43.2609 RETURN TO EMPLOYMENT WITHIN SAME JURISDICTION

- (1) A PERS, GWPORS, SRS, FURS, or HPORS member who receives additional service under 19-2-706, MCA, may again be employed within the same jurisdiction provided the member does not work for more than 960 hours in a calendar year in any position covered by a retirement system administered by MPERA.
 - (a) A retired member must terminate employment and receive at least one monthly retirement benefit before returning to active service.
 - (b) An inactive member may return to active service within the same jurisdiction after a five-day break in service.
- (2) A retired member who returns to employment as a working retiree must notify the board and ensure a working retiree report is filed with MPERA for each payroll period worked. Service performed under a contract that fails the tests set out in ARM 2.43.1302 is employment subject to the 960-hour limitation and reporting requirements.
- (3) When a member who has returned to work under (1) exceeds 960 hours in a calendar year, the member forfeits the additional service attributable to the contributions paid by the employer. Pursuant to 19-2-706, MCA, the board will credit the member's employer with the employer's contribution for the additional service that exceeds the proportional amount of retirement benefits related to the additional service purchased under 19-2-706, MCA, and paid to the member from retirement to forfeiture.
 - (a) If the employer paid the contributions owed MPERA in a lump sum, the employer will be credited with the difference between contributions paid and benefits received;
 - (b) If the employer is paying the contributions owed MPERA on an installment contract and the total retirement benefits received by the member:
 - (i) do not exceed the amount that has been paid on the installment contract, the employer will be credited with the difference between contributions paid and benefits received;
 - (ii) exceed the amount that has been paid on the installment contract but not the total amount due on the installment contract, the employer will be required to continue paying on the installment contract until the amount paid equals the retirement benefits received. Any outstanding balance due on the installment contract will continue to be charged interest at the actuarially assumed rate of interest, compounded monthly.

- (c) If the total benefits received by the member exceed the total contributions owed by the employer, no adjustment will be made to the employer's contributions.
- (4) Additional service purchased by the member pursuant to 19-2-706(4), MCA, is not forfeited.

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

Implementing statute(s): 19-2-706, MCA

History: NEW, 1993 MAR p. 2008, Eff. 8/27/93; AMD, 1993 MAR p. 2762, Eff. 11/25/93; AMD, 1995 MAR p. 1320, Eff. 7/14/95; AMD, 1999 MAR p. 1504, Eff. 7/2/99; AMD, 2001 MAR p. 1834, Eff. 9/21/01; AMD & TRANS, from ARM 2.43.452, 2008 MAR p. 2467, Eff. 12/1/08; AMD, 2011 MAR p. 1678, Eff. 8/26/11; AMD, 2013 MAR p. 2236, Eff. 11/28/13.