

# Retiree Working for a PERA Employer

Colorado Public Employees' Retirement Association  
PO Box 5800, Denver, Colorado 80217-5800  
1-800-759-PERA (7372) • Fax: 303-863-3727 • www.copera.org



Complete this form if you are a retiree returning to work for a Colorado PERA employer. If you return to work for more than one employer, complete this form for each employer. After completing this form, please send a copy to PERA and submit the original to your employer, who will determine if PERA contributions are required on your behalf. This form is intended only to determine whether employer, member, and working retiree contributions are due to PERA.

## To be Completed by Retiree

Name \_\_\_\_\_  
Last First MI

Mailing Address \_\_\_\_\_  
Street City State ZIP Code

SSN \_\_\_\_\_ Birthdate \_\_\_\_\_  
Month/Day/Year

Telephone Number ( ) \_\_\_\_\_ Email Address \_\_\_\_\_

Sign up for electronic delivery of PERA information?  Yes  No

Employer Name \_\_\_\_\_

Please check the paragraph below that applies to you:

I am a retiree and I currently receive a PERA monthly retirement benefit. I am returning to work for the PERA employer listed (above and below) and I am aware of the working after retirement limits. I understand it is my responsibility to keep track of my time worked, and if I exceed the limits in a calendar year I must submit a completed *Working After Retirement Limit Worksheet* by March 31 of the year following the calendar year in which I exceeded the limits. I am aware that one month's benefit will be reduced by 5 percent for each additional day worked, and a reduction of more than 100 percent of my benefit will be carried forward to reduce a future month's benefit. I also understand working retiree contributions will be deducted from my pay (unless I work in a position covered by an ORP, pursuant to C.R.S. § 24-54.5-101, *et seq.*).

I am a retiree receiving a PERA monthly retirement benefit and I am performing services as an independent contractor. I understand that I must submit a *Disclosure of Compensation* form to PERA and the PERA employer every month that I perform services if the wages paid to me or my company through an agreement with the PERA employer are reported for tax purposes under a tax identification number. I am aware that the associated working retiree contributions will be deducted from a future PERA monthly benefit, and that if the working retiree contributions exceed the amount of my benefit, the excess must be paid directly to PERA within 30 days after receipt of the benefit to which the offset was made.

My company name \_\_\_\_\_

My company Tax Identification Number (TIN):   -

I have retired from a PERA employer and I refunded my PERA member contribution account in lieu of a monthly retirement benefit. I am returning to work for the PERA employer listed (above and below.) I understand I must complete a *Member Information Form—Defined Benefit Plan(s)* and that the salary I earn will be subject to employer contributions and PERA member contributions will be deducted from my pay.

**Sign Here →** Signature \_\_\_\_\_ Date \_\_\_\_\_  
Month/Day/Year

## To be Completed by Employer

Employer No. \_\_\_\_\_ Employer Name \_\_\_\_\_

Employer Telephone Number ( ) \_\_\_\_\_ Date Employment Began \_\_\_\_\_  
Month/Day/Year

Retiree's Job Title \_\_\_\_\_ Salary \$ \_\_\_\_\_  Hourly  Monthly

Contract  Yes  No Contract Period \_\_\_\_\_  
Month/Year to Month/Year

Name of Certifying Official \_\_\_\_\_

**Sign Here →** Signature of Certifying Official \_\_\_\_\_ Date \_\_\_\_\_  
Month/Day/Year

# INFORMATION ABOUT COMPLETING THE *DISCLOSURE OF COMPENSATION FORM*

Complete the *Disclosure of Compensation* form on page 19 if you are a PERA retiree performing services for a PERA employer and either of the following is true:

- » For tax purposes, the PERA employer reports compensation paid to you or your company under a tax identification number different from your Social Security number.
- » You are performing services for a company owned or operated by an affiliated party (see page 4).

If your working arrangement meets either of these definitions, you must disclose the amount of salary earned for services provided. The associated working retiree contributions from services rendered will be deducted from your PERA monthly benefit. If you fail to report compensation to PERA and the PERA employer, you may be required to pay the employer contribution amount plus interest, as well as the working retiree contribution at PERA's actuarial investment assumption rate.

If you are performing services for multiple PERA employers, a separate form must be submitted for each PERA employer. If you need additional copies of this form, go to PERA's website at [www.copera.org](http://www.copera.org) or call PERA's Customer Service Center at 1-800-759-7372.

If applicable, you may provide copies of invoices along with your *Disclosure of Compensation* form. See the example below.

*Note:* If there is a discrepancy between your *Disclosure of Compensation* form and what was reported to PERA by your employer, please contact your employer to make a correction.

After completing the *Disclosure of Compensation* form, provide a photocopy of the form to the PERA employer and send the completed original form to PERA.

## EXAMPLE:

Date(s) Worked	Date of Invoice (if applicable)	Type of Service Provided	Compensation Received by Retiree to be reported to PERA*	Compensation Received by Retiree NOT to be reported to PERA*
1/5/2018	2/31/18	Consulting	\$ 1,000.00	\$
		Mileage	\$	\$ 28.00
			\$	\$
			\$	\$
<b>Total:</b>			\$ 1,000.00	\$ 28.00

\* Compensation reported to PERA should only include amounts paid for services rendered. Any amounts that were reimbursed for travel, materials, and other expenses should not be reported to PERA.



### Disclosure of Compensation

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Your SSN

\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|

See instructions on page 18 before completing this form.

#### Retiree Information

Your Name \_\_\_\_\_  
Last First MI

Mailing Address \_\_\_\_\_  
Street City State ZIP Code

Telephone Number (\_\_\_\_\_) \_\_\_\_\_ Email Address \_\_\_\_\_

Sign up for electronic delivery of PERA information?  Yes  No

**If applicable:**

Name of company providing services to the PERA employer \_\_\_\_\_

Company Tax Identification Number (TIN): \_\_\_\_\_ - \_\_\_\_\_

Name of owner of company \_\_\_\_\_

Please specify the nature of the relationship between you and the affiliated party (For example: The affiliated party is your spouse, daughter, brother-in-law, etc.) \_\_\_\_\_

#### Compensation Received

Name of PERA Employer \_\_\_\_\_

Enter the compensation received from the PERA employer listed above.

Date(s) Worked	Date of Invoice (if applicable)	Type of Service Provided	Compensation Received by Retiree to be reported to PERA*	Compensation Received by Retiree NOT to be reported to PERA*
			\$	\$
			\$	\$
			\$	\$
			\$	\$
<b>Total:</b>			\$	\$

\* Compensation reported to PERA should only include amounts paid for services rendered. Any amounts that were reimbursed for travel, materials, and other expenses should not be reported to PERA.

**Sign Here →** Signature \_\_\_\_\_ Date \_\_\_\_\_