EMPLOYER CONTRIBUTIONS FOR REHIRED ANNUITANTS OVERVIEW

EMPLOYER CONTRIBUTIONS

Starting with the first paycheck issued on or after January 1, 2027, employers must pay employer contributions for any PERA retiree working in an eligible PERA-covered position—even if they were rehired before January 1, 2027.

REQUIRED CONTRIBUTIONS

Employer contributions are required for:

- Retirees working in PERA-covered positions,
- Phased Retirement Option (PRO) members, and
- Retirees who continue working after reaching full retirement age.

Employer contributions must be paid at the rate applicable to the position being worked. **No employee contributions should be withheld.**

EXCLUSIONS

Employer contributions are not required for:

- Retirees with seasonal or temporary employment of six consecutive months or less,
- Retirees with earnings of $425 or less a month, and
- Individuals receiving a disability benefit.

Retirees who qualify for one of these exclusions, as well as individuals receiving a PERA disability benefit, must be reported under the Exempt Plan (ID 99).

COMMON REPORTING EXAMPLES

Retirees working in Correctional Plan positions: If a retiree is working in a Correctional Plan position, then enroll them in the Retiree Correctional Plan. The employer contribution rate is 9%.

PRO participants in Coordinated Plan positions: If an individual is participating in a Phased Retirement Option (PRO) in the Coordinated Plan, then enroll them in the Retiree Coordinated Plan. The employer contribution rate is 7.5%.

Retirees working as part-time police officers: If a retiree is working as a part-time police officer and the employer covers all part-time police officers under a resolution, then enroll them in the Retiree Police & Fire Plan. The employer contribution rate is 17.7%

REHIRED ANNUITANT PLANS

Use the plan that corresponds to the position the retiree is currently working in. Enroll the rehired annuitant in the correct plan before reporting contributions under that plan number.

Table 1. Rehired annuitant plans

PLAN ID	WHO IT COVERS	EMPLOYER CONTRIBUTION
31	Retirees working in Correctional Plan-covered positions	9% (Effective January 1, 2027)
32	Retirees working in Coordinated Plan-covered positions	7.5%
33	Retirees working in Police & Fire Plan-covered positions	17.7%

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REPORTING AND PAYMENT PROCESS

Rehired annuitant plans must be reported separately from all other employee plans. Starting January 1, 2027, employers reporting rehired annuitants will **submit two files and two payments**, one for regular employee plans and one for Rehired Annuitant Plans.

PERA does not require a specific naming convention. Employers may use any file naming convention that helps distinguish the two file types.

Table 2. Plans on each file and their separate payments

	FILE 1: REGULAR EMPLOYEE PLANS	FILE 2: REHIRED ANNUITANT PLANS
Plans Included	» PERA Defined Benefit Plans » Public Employees Defined Contribution Plans » Exempt Plan (ID 99) for disability benefit recipients and excluded rehired annuitants.	» Retiree Coordinated Plan (ID 32) » Retiree Correctional Plan (ID 31) » Retiree Police & Fire Plan (ID 33)
Payment	First payment	Second payment

ANNUAL EXCLUSION REPORT CHANGES

Starting with fiscal year 2027 and calendar year 2027 annual exclusion reports, PERA is replacing the current exclusion code used for all benefit recipients with five new exclusion codes for specific benefit recipient groups. For 2026 annual exclusion reports, continue using exclusion code 003 for all benefit recipients. No changes are being made to exclusion codes for non-benefit recipients.

RETIRED CODE

Use code 003 for PERA members receiving a monthly disability or retirement benefit on FY 2026 and CY 2026 reports.

Don't report code 003 on 2027 reports. If it appears on a 2027 report, we may contact you for more information.

NEW CODES FOR 2027 REPORTS

Use these codes on FY 2027 and CY 2027 reports:

- 013: Member receiving a monthly PERA disability benefit
- 100: PERA retiree working in a seasonal or temporary position
- 109: PERA retiree working in a PO & TC Plan position
- 300: PERA retiree earning $425 or less a month
- 403: PERA retiree working in a position for which employer contributions are paid

EXISTING NON-RETIREE CODES

Continue using the existing codes for employees who don't receive a monthly benefit from PERA, including:

- 101: employee working in a temporary position of six consecutive months or less
- 106: employee working in a seasonal position of six consecutive months or less
- 301: Employee earning $425 or less a month

Table 3. Annual Exclusion Report due dates

REPORT	DUE DATE
Fiscal year 2026	August 31, 2026
Fiscal year 2027	August 31, 2027
Calendar year 2026	February 28, 2027
Calendar year 2027	February 28, 2028

EMPLOYER CONTRIBUTIONS FOR REHIRED ANNUITANTS OVERVIEW

DETERMINE THE CORRECT PLAN & EXCLUSION CODE

Follow the steps below to determine which plan and exclusion code to use for retirees who receive pay on and after January 1, 2027.

1. IS THE EMPLOYEE RECEIVING A PERA DISABILITY BENEFIT?

» **Yes:** Report under the Exempt Plan (ID 99) and use exclusion code 013

» **No:** Go to step two.

2. DOES THE EMPLOYEE QUALIFY FOR AN EXCLUSION?

An exclusion applies if they are a retiree with seasonal or temporary employment (exclusion code 100) or with earnings of $425 or less in a month (exclusion code 300):

» **Yes:** report under the **Exempt Plan (ID 99)**

» **No:** Go to step three.

3. REPORT UNDER THE RETIREE PLAN FOR THE POSITION

All other retirees working in PERA Defined Benefit Plan-covered positions are reported under the retiree plan that matches the position being worked (refer to table below).

For all retirees enrolled in these plans, use exclusion code 403: Retiree employer contributions are paid.

Table 4. Rehired Annuitant Plans

PLAN ID	WHO IT COVERS
31	Retirees working in Correctional Plan-covered positions
32	Retirees working in Coordinated Plan-covered positions
33	Retirees working in Police & Fire Plan-covered positions

QUICK REFERENCE

Beginning with the first paycheck issued on or after January 1, 2027,

» **Contributions**

- Employer contributions will be required for most retirees working in PERA Defined Benefit Plan-covered positions.
- Employee contributions should not withheld.

» **Employee Plans**

- Excluded rehired annuitants and disability benefit recipients should be reported under Exempt Plan (ID 99).
- All other rehired annuitants should be reported under the retiree plan that matches the position being worked.

» **Reporting**

- Rehired Annuitant Plans (31, 32, and 33) must be submitted on a separate file and separate payment from regular employee plans.

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