

1 appropriately reported to the public employees' retirement system prior to and at the time of retirement with the
2 teachers' retirement system.

3 (3) If a retired member is employed in a position reportable to the retirement system in violation of
4 this section:

5 (a) the retired member must be returned to active member status with the retirement system
6 retroactive to the member's date of retirement or the date of resumption of retirement benefits, whichever is
7 later, and the member's retirement benefits must be terminated;

8 (b) the member shall repay all retirement benefits received in violation of this section, plus interest
9 at the actuarially assumed rate; and

10 (c) the member and the employer shall pay to the retirement system contributions on all earned
11 compensation paid to the member for service performed during the break-in-service period, plus interest at the
12 actuarially assumed rate.

13 (4) For purposes of this section, the term "employed in a position reportable to the retirement
14 system" includes any work performed or service provided by a retired member to or on behalf of an employer,
15 including but not limited to work performed or service provided through a professional employer arrangement,
16 an employee leasing arrangement, as a temporary service contractor, or as an independent contractor.
17 (~~Terminates June 30, 2027~~ 2029—~~sec. 6, Ch. 135, L. 2023.~~)

18 **19-20-734. (Effective July 1, 2027 2029) Break-in-service requirements.** (1) Except as provided in
19 19-20-732 and subsection (2) of this section, a retired member who first applies for retirement benefits or
20 applies for resumed or recalculated retirement benefits pursuant to 19-20-733 based on a date of termination of
21 January 1, 2014, or later may not be employed in a position reportable to the retirement system pursuant to 19-
22 20-731 until the employee has a break in service of 150 calendar days commencing on the first day following
23 the member's date of termination.

24 (2) A retired member may be employed by an employer during the break-in-service period only if:

25 (a) the retired member:

26 (i) is employed as a substitute classroom teacher to carry on the duties of a regular, licensed
27 teacher who is temporarily absent;

28 (ii) performs the service after attaining retired member status; and

- 1 (iii) performs the service for no more than 45 days during the break-in-service period; or
- 2 (b) the retired member continues employment in a position in which the retired member was
- 3 appropriately reported to the public employees' retirement system prior to and at the time of retirement with the
- 4 teachers' retirement system.
- 5 (3) If a retired member is employed in a position reportable to the retirement system in violation of
- 6 this section:
- 7 (a) the retired member must be returned to active member status with the retirement system
- 8 retroactive to the member's date of retirement or the date of resumption of retirement benefits, whichever is
- 9 later, and the member's retirement benefits must be terminated;
- 10 (b) the member shall repay all retirement benefits received in violation of this section, plus interest
- 11 at the actuarially assumed rate; and
- 12 (c) the member and the employer shall pay to the retirement system contributions on all earned
- 13 compensation paid to the member for service performed during the break-in-service period, plus interest at the
- 14 actuarially assumed rate.
- 15 (4) For purposes of this section, the term "employed in a position reportable to the retirement
- 16 system" includes any work performed or service provided by a retired member to or on behalf of an employer,
- 17 including but not limited to work performed or service provided through a professional employer arrangement,
- 18 an employee leasing arrangement, as a temporary service contractor, or as an independent contractor."

19

20 **Section 2.** Section 6, Chapter 135, Laws of 2023, is amended to read:

21 **"Section 6. Termination.** ~~(1) [Sections Section 1 and 3] terminate/terminates June 30, 2027.~~

22 ~~(2) [Section 3] terminates June 30, 2029."~~

23

24 NEW SECTION. **Section 3. Effective date.** [This act] is effective July 1, 2025.

25

26 NEW SECTION. **Section 4. Termination.** [This act] terminates June 30, 2029.

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