



**West Virginia
Consolidated Public Retirement Board (CPRB)**

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Charleston, WV 25304
304-558-3570 or 800-654-4406
www.wvretirement.com

**Public Employees Retirement
System (PERS)**

**PERS Retiree Return to Work
with PERS Employer
Calendar Year 2026**

Any PERS employer employing a PERS retiree is required by law to report the employment and the conditions of the employment to CPRB immediately upon the PERS retiree's acceptance of said employment. This form must be completed for all PERS retirees who return to work with a PERS participating employer in any capacity following a *bona fide separation from service upon retirement*. "***Bona fide separation from service upon retirement***" was defined in WV statute effective July 11, 2025, to mean that a member has completely terminated any employment relationship with the employer or any participating employer in the system for a period of 60 consecutive days from the "effective date of retirement" and without a prearranged agreement to return to employment with a participating employer. This definition will be applied to all who retire on or after August 1, 2025. An employment relationship includes employment in any capacity, whether on a permanent full-time, permanent part-time, temporary full-time, temporary part-time, per diem or leased employee (i.e. independent contractor or an employee with a leasing organization) basis. **To avoid engaging in a prearranged agreement, a retiree may not apply for or have discussions regarding re-employment with a PERS participating employer until the 60-day period following the retiree's effective date of retirement has expired.** (WV Code § 5-10-2)

If a retiree fails to have a *bona fide separation from service upon retirement* or if such retiree or his or her PERS employer fails to comply with WV Code § 5-10-19 in a manner satisfactory to the CPRB, then the retiree's retirement **shall be voided** and the member **shall repay** to PERS the gross amount of all annuity payments received related to such voided retirement. (WV Code § 5-10-48). If the retirement is voided, any future tax repercussions will fall solely upon the member and may have negative tax consequences.

All PERS retirees who return to employment should contact PEIA, if applicable, to determine any negative impacts on their PEIA insurance if their monthly annuity is suspended or voided.

Information contained within this form illustrates the CPRB's understanding of the current provisions of PERS. These provisions are contained in WV Code § 5-10-1 et seq. and are subject to modifications by the WV Legislature each year. In the event there is a discrepancy between this form and WV State Code, the language in the WV State Code shall prevail.

Section 1: Retired Employee Information

Full Name		SSN (Last 4 Digits)	Date of Birth	Telephone Number
Mailing Address	City		State	Zip Code
Occupation Title Immediately Preceding Retirement			Effective Retirement Date (Always 1 st day of a month)	
Post-Retirement Occupation Title		Post-Retirement Employer Name		

Section 2: Impact of Return to Employment on PERS Retirement Benefit

Review the 10 employment options below and mark the ONLY box which applies:

A PERS **regular** retiree may accept **temporary employment** (regardless of hours worked) with a PERS participating employer(s) following a *bona fide separation from service upon retirement* so long as he or she does not receive total compensation for the temporary employment in excess of \$25,000 during any calendar year while receiving retirement benefits. If the compensation limit is exceeded, the employer **must** notify CPRB immediately to have the retiree's annuity suspended for the remainder of the calendar year. Additionally, CPRB shall prorate the retiree's monthly annuity in which the compensation limit is exceeded. The annual compensation limit is based on the date the retiree is **paid** and not the date(s) the temporary service is rendered. **This option requires annual completion of the Return to Work form.*

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Retired Employee Name (Please Print):

Section 2 (continued): Impact of Return to Employment on PERS Retirement Benefit

A PERS regular retiree may accept permanent part-time employment (less than 1,040 hours in a calendar year) with a PERS participating employer(s) following a *bona fide separation from service upon retirement* so long as he or she does not receive total compensation for the permanent part-time employment in excess of \$25,000 during a calendar year. If either the compensation or hourly limit is exceeded, the employer **must** notify CPRB immediately to have the retiree's annuity suspended. Additionally, if the hourly limit is exceeded, the employer must enroll the retiree in PERS and begin withholding and submitting retirement contributions to PERS, and the retiree must complete a PERS Membership Enrollment form, but not a PERS Pre-retirement Beneficiary form. CPRB shall prorate the retiree's monthly annuity in which either limit is exceeded. The annual compensation limit is based on the date the retiree is paid and not the date(s) the permanent part-time service is rendered. **This option requires annual completion of the Return to Work form.*

A PERS regular retiree may be regularly employed for permanent full-time service with a PERS participating employer(s) following a *bona fide separation from service upon retirement*. Full-time employment is defined as employment in a position which normally requires 12 months per calendar year service and requires at least 1,040 hours per calendar year service. The employer **must** notify CPRB immediately to have the retiree's annuity suspended and enroll the employee in PERS. CPRB shall prorate the retiree's monthly annuity in the month in which the retiree returns to permanent full-time service. The retiree must complete a PERS Membership Enrollment form, but should not submit a PERS Pre-retirement Beneficiary form. Upon termination of this permanent full-time service, retiree must file for recommencement of his or her annuity. **This option does not require annual completion of the Return to Work form.*

A PERS regular retiree who is subsequently elected to a public office or appointed to hold an elected public office with a PERS participating employer(s) following a *bona fide separation from service upon retirement* may opt to either: 1) continue to receive payment of his or her annuity in addition to his or her salary, or 2) suspend his or her annuity and enroll in PERS. A member who participated in PERS as an elected public official may not retire from his or her elected position and commence to receive an annuity from PERS and then be elected or reappointed to the same position unless and until a continuous 12-month period has passed since his or her retirement from the position. If option 2 is selected: a) the employer **must** notify CPRB immediately to have the retiree's annuity suspended and enroll the employee in PERS; b) CPRB shall prorate the retiree's monthly annuity in the month in which the retiree begins his or her service; c) the retiree must complete a PERS Membership Enrollment form, but should not submit a PERS Pre-retirement Beneficiary form; and, d) upon termination of this service, retiree must file for recommencement of his or her annuity. I hereby elect: **Option 1** or **Option 2** **This option does not require annual completion of the Return to Work form.*

A PERS regular retiree who was previously a Judge, Justice or Magistrate may accept a temporary appointment as a Senior Judge, Justice, or Magistrate with the WV Supreme Court of Appeals following a *bona fide separation from service upon retirement* so long as he or she does not receive combined per diem compensation and retirement benefits in a calendar year that exceeds the annual salary of a sitting Judge, Justice, or Magistrate. This limitation does not apply if the Chief Justice of the Supreme Court of Appeals enters an administrative order certifying extraordinary circumstances pursuant to WV Code § 50-1-6a or § 51-9-10. If the compensation limit is exceeded by the Supreme Court of Appeals, the employer **must** notify CPRB immediately and provide a copy of the administrative order signed by the Chief Justice. The annual compensation limit is based on the date the per diem compensation is paid to the retiree and not the date(s) the temporary service is rendered. **This option requires annual completion of the Return to Work form.*

A PERS regular retiree who is a former employee of the Legislature who has been reemployed by the Legislature following a *bona fide separation from service upon retirement* may opt to either: 1) continue to receive payment of his or her annuity in addition to his or her salary so long as his or her per diem employment does not exceed 175 days per calendar year, or 2) suspend his or her annuity and enroll in PERS. If option 2 is selected: a) the employer **must** notify CPRB immediately to have the retiree's annuity suspended and enroll the employee in PERS; b) CPRB shall prorate the retiree's monthly annuity in the month in which the retiree begins his or her service; c) the retiree must complete a PERS Membership Enrollment form, but should not submit a PERS Pre-retirement Beneficiary form; and, d) upon termination of this service, retiree must file for recommencement of his or her annuity. I hereby elect: **Option 1** or **Option 2** **This option requires annual completion of the Return to Work form.*

A PERS regular or disability retiree who is a leased employee (i.e., independent contractor or an employee with a leasing organization) with a PERS participating employer(s) following a *bona fide separation from service upon retirement* is not eligible to participate in PERS and there will be no impact on his or her regular retirement annuity. However, a disability retiree may not earn compensation as a leased employee that exceeds the substantial gainful activity amount as defined by the U.S. Social Security Administration. **This option does not require annual completion of the Return to Work form.*

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Section 2 (continued): Impact of Return to Employment on PERS Retirement Benefit

A PERS **disability** retiree may accept **temporary employment** (regardless of hours worked) with a PERS participating employer(s) following a *bona fide separation from service upon retirement* so long as he or she does not receive total compensation for the temporary employment which exceeds the substantial gainful activity amount as defined by the U.S. Social Security Administration. If the compensation limit is exceeded, the employer **must** notify CPRB immediately to have the retiree's annuity **terminated**. The annual compensation limit is based on the date the retiree is **paid** and not the date(s) the service is rendered.

**This option requires annual completion of the Return to Work form.*

A PERS **disability** retiree may accept **permanent part-time employment** (less than 1,040 hours in a calendar year) with a PERS participating employer(s) following a *bona fide separation from service upon retirement* so long as he or she does not receive total compensation for the permanent part-time employment which exceeds the substantial gainful activity amount as defined by the U.S. Social Security Administration. If either the compensation or hourly limit is exceeded, the employer **must** notify CPRB immediately to have the retiree's annuity **terminated** and the retiree must complete a PERS Membership Enrollment form and a PERS Pre- retirement Beneficiary form. CPRB shall prorate the retiree's monthly annuity in which either limit is exceeded. The annual compensation limit is based on the date the retiree is **paid** and not the date(s) the service is rendered. **This option requires annual completion of the Return to Work form.*

A PERS **disability** retiree may be regularly employed for **permanent full-time service** with a PERS participating employer(s) following a *bona fide separation from service upon retirement*. Full-time employment is defined as employment in a position which normally requires 12 months per calendar year service and requires at least 1,040 hours per calendar year service. The employer **must** notify CPRB immediately to have the retiree's disability annuity **terminated** and enroll the employee in PERS. CPRB shall prorate the retiree's monthly annuity in the month in which the retiree returns to permanent full-time service. The retiree must complete a PERS Membership Enrollment form and a PERS Pre- retirement Beneficiary form. **This option does not require annual completion of the Return to Work form.*

Section 3: Retired Employee Questions and Acknowledgment

1. Have you read and do you understand the circumstances of post-retirement employment which may negatively impact your retirement benefit? Yes No
2. Was your effective retirement date on or after August 1, 2025? Yes No
**If Yes, complete questions 3 and 4. If No, please sign and date.*
3. Did at least 60 consecutive days from your "effective retirement date" pass before you first resumed post-retirement employment? Yes No
4. Did you apply for or have discussions with a PERS participating employer regarding re-employment prior to or during the 60-day period following your effective retirement date? Yes No

By signing this form, I hereby certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Retired Employee Signature	Retired Employee Printed Name	Date
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Section 4: Employer Questions and Acknowledgment

1. What was the retiree's first day worked/elected/appointed post-retirement in this calendar year? _____
2. If the retiree had an effective retirement date on or after August 1, 2025, did the retiree apply for or have discussions with your agency regarding re-employment prior to the expiration of the 60-day period? Yes No N/A

By signing this form, I hereby certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Representative Signature	Representative Printed Name	Date
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Return this completed form to CPRB at the address on the top of Page 1