

ATTACHMENT 2, FEBRUARY 22, 2024, SENATOR GUTHRIE, S1315

becomes an employee as defined in this section and section 59-1302(14), Idaho Code, as a result of returning to employment with a school district as provided in section 33-1004H, Idaho Code, the retired member may elect to continue receiving benefits and not accrue additional service, in which event no contributions shall be made by the member during such reemployment and any benefit payable on behalf of such member shall continue.

(5) If a retired member as defined in section 59-1302(27), Idaho Code, who retired prior to January 1, 2022, and retired on or after age fifty-five (55) years again becomes an employee as defined in this section and in section 59-1302(14), Idaho Code, as a result of returning to employment with an employer as defined in section 59-1302(15), Idaho Code, the retired member may elect to continue receiving benefits and not to accrue additional service. In such a situation, no contributions shall be made by the member during the reemployment and any benefit payable on behalf of such member shall continue. This subsection shall no longer be in force and effect after June 30, 2026, however, the other provisions of this section shall remain in full force and effect and shall remain applicable to all employment.

(6) A retired member as defined in section 59-1302(27), Idaho Code, with police officer status as defined in section 59-1303, Idaho Code, or with firefighter member status as defined in section 59-1302(16), Idaho Code, who retires on or after age fifty (50) years and who, within ~~thirty (30)~~ Sixty (60) days after retiring, may again become an employee as defined in section 59-1302(14), Idaho Code, with an employer participating in PERSI, so long as the retired member does not return to the same position, or with the same employer. No member shall be ~~or who is~~ guaranteed reemployment with an employer participating in PERSI. Any member who is reemployed by the same employer, other than for an entry level position, shall be considered to have continued in the status of an employee and not to have separated from service. As a result of returning to employment with an employer as defined in section 59-1302(15), Idaho Code, the retired member may elect to continue receiving benefits and not to accrue additional service. In such a situation, contributions shall be made by the member and employer during the reemployment at the rate established by PERSI for police officer or firefighter members, as applicable, and any benefit payable on behalf of such member shall continue. The provisions of this subsection shall be null, void, and of no force and effect after June 30, 2027. However, the other provisions of this section shall remain in full force and effect and shall remain applicable to all employment.

(7) It is the responsibility of each employer to immediately report to the retirement board the employment of any retired member so that benefit payments can be suspended as provided in this section. If an employer fails to properly report the employment of a retired member and it results in the retirement board making benefit payments that should have been suspended, the employer shall, in addition to paying delinquent employee and employer contributions from the date of eligibility, also be responsible for repaying to the retirement board the benefit payments made to the retired member that should have