

## WRS Rehired Retiree Fact Sheet: Your Post-Retirement Employment Guide

Governing Authority: W.S. § 9-3-415(g) through (j) and WRS Chapter 12: Reemployment of a Retiree

### MANDATORY REQUIREMENT: THE BONA FIDE BREAK IN SERVICE

To ensure your retirement is considered valid by the IRS and to protect the actuarial integrity of the System, you must have a Bona Fide Break in Service of not less than thirty (30) days before you return to employment with a WRS-participating employer.

#### What is a Bona Fide Retirement?

A retirement is only “bona fide” if all the following are met:

- You **severed the employment relationship** with all Employers within that specific pension plan.
- You **have not resumed** the employment relationship with an Employer.
- The Employer and you did **not have an agreement** (formal or informal) prior to your Retirement Date indicating you would be reemployed.
- The Employer and you **did not reasonably anticipate** that you would perform any further services for the Employer subsequent to your Retirement Date.

**Note:** If WRS determines a bona fide Break in Service did not occur, your retirement benefit will be **CANCELED**, and you will be retroactively reinstated as a contributing member. Any benefits already paid will be deducted from future payments.

### IF REHIRED: YOUR IRREVOCABLE CHOICE

If you are rehired by a participating employer (or a third-party contractor) into a vacant full-time position of a regularly contributing employee after a minimum 30-day break, you must make one of two **IRREVOCABLE** elections:

Option	Your Action	Employer’s Action	Service Credit & Future Benefit
<b>Option 1: Continue Benefits</b>	<b>Continue</b> receiving your monthly retirement benefit.	Employer <b>must pay</b> an amount equal to both the member’s and employer’s contributions.	<b>NO</b> service credit accrues, and your benefit amount <b>will not increase</b> .
<b>Option 2: Discontinue Benefits</b>	<b>Discontinue</b> your retirement benefits and be reinstated as a contributing member.	Employer pays regular contributions (W.S. § 9-3-413/9-3-413.1).	<b>YES</b> , service credit accrues. Your benefit may be recalculated upon subsequent retirement.

## IMPORTANT NOTES ON BENEFITS

### For Members Choosing Option 2 (Reinstatement):

- **Benefit Recalculation:** When you subsequently retire, your benefit will be recalculated by combining both employment histories, and an actuarial adjustment will be applied based on the benefits you received during the first retirement period. While you won't receive a smaller benefit in your second retirement, there is no guarantee that you'll receive more.
- **Final Choice is Final:** The retirement benefit option and beneficiary you chose upon your initial retirement are IRREVOCABLE and cannot be changed for any reason, even upon subsequent retirement.
- **No Retroactive Pay:** If your subsequent calculated benefit is less than the initial benefit, the System will pay the higher initial benefit amount. Retroactive benefits are not paid for the reemployment period.

### For All Rehired Retirees:

- **No Refund:** You are not entitled to a refund of any contributions and interest paid during the period of reemployment.
- **Non-Compliance:** If a retired member or employer violates the rules regarding reemployment, the board must immediately cancel the retirement benefit and reinstate the retiree as a contributing member.



# Wyoming Retirement System

*Partnering to Build Financial Security for Members and their Families*

**Mark Gordon**  
Governor

**David Swindell**  
Executive Director

## REHIRED RETIREE ELECTION FORM

**EMPLOYERS MUST COMPLETE AND SUBMIT THIS FORM TO WRS WITHIN 30 DAYS OF THE REEMPLOYMENT OF A RETIRED MEMBER OF THE SYSTEM.**

**PLEASE SUBMIT FORM TO: [WRS-EmployerReporting@wyo.gov](mailto:WRS-EmployerReporting@wyo.gov)**

Pursuant to the Wyoming statutes and administrative rules governing the administration of the Wyoming Retirement System (WRS), when a retired member of the system is reemployed by a participating employer into a position covered under the system, the member must elect whether to continue to receive retirement benefits during the period of reemployment or discontinue benefits and rejoin the plan as a contributing member.

### **What this means for the WRS Participating Employer**

This form is required for any retired member working in a vacant full-time position (of a regular contributing employee, in any capacity, including as a contract employee, an employee of a third party contractor or part-time employee of the employer) and the employer has the following requirements:

For a member who elects to continue their WRS retirement benefits:

- The employer is required to make a payment to WRS equal to the employee and employer contributions applicable to the position (the "rehired retiree payment").

For a member who elects to discontinue their WRS retirement benefits:

- The employer is required to pay required employer contributions and to deduct an employee's portion of contributions for that position in the normal payroll process.

## **EMPLOYER SECTION TO COMPLETE:**

Please attach the following documents for the Rehired Retiree:

- Employee's job posting/description; and
- Employee's signed employment agreement which includes their job title and salary terms.

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

Employer's RAIN ID: \_\_\_\_\_

Employee's Name: \_\_\_\_\_

Employee's SSN: \_\_\_\_\_

Employee's Application and Employment Start Dates: \_\_\_\_\_



**WYOMING RETIREMENT SYSTEM  
REHIRED RETIREE ELECTION FORM**

Anticipated Period of Employment (please select one):

- Less than six (6) months;
- More than six (6) months;
- Other (please explain): \_\_\_\_\_

**RETIREMENT BENEFIT ELECTION**

Name of WRS Plan you are receiving retirement benefits: \_\_\_\_\_

Original Retirement Date: \_\_\_\_\_

**IRREVOCABLE EMPLOYEE ELECTION (PLEASE SELECT ONE):**

I understand my options as a Retired WRS Member receiving retirement benefits and I am electing the following election (select one only):

- Employee elects to **continue receiving retirement benefits** from prior employment in the plan during the period of reemployment.
  - You qualify based on a bona fide break in service.
  - You will continue to receive your WRS monthly benefits
  - No additional service credits or benefits will accrue to your retirement account during your time of employment.
  - The employee's share of the "retired retiree payment" is \_\_\_\_\_ (amount or % of pension eligible wages) and will be deducted from your payroll check.
  
- Employee elects to **discontinue retirement benefits** from prior employment in the plan and rejoin the plan during the period of reemployment.
  - Your WRS monthly benefits will pause until termination of your employment.
  - Your WRS monthly benefit option and terms cannot be changed and your payment amount cannot decrease.
  - The employee portion of required pension contributions will be deducted from your payroll check.

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Employee Print Name	Signature	Date
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Employer Print Name	Signature	Date
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**Retirement System: Retirement Board**  
 Chapter 12: Reemployment of a Retiree  
 Effective Date: 04/07/2015 to Current  
 Rule Type: Current Rules & Regulations  
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 Revised 2/10/25