



Employer Reporting, Compliance & Education

Reemployment as a Volunteer with a Participating Employer

Who is a volunteer?

A volunteer is someone who freely and without pressure or coercion performs hours of service for an agency participating in one (1) of the systems administered by KPPA without receipt of compensation for services rendered, except for reimbursement of actual expenses, payment of a nominal fee to offset the costs of performing the voluntary services, or both. Nominal fees cannot exceed \$500 per month. If a member volunteers for more than one participating employer, all compensation will be added together to determine whether it exceeds the \$500 per month limit.

Volunteer rules:

A retired member who qualifies as a volunteer for an employer participating in the County Employees Retirement System or the Kentucky Retirement Systems and who is receiving reimbursement of actual expenses, or a nominal fee for volunteer services, or both shall not be considered an employee of the participating employer if:

- Prior to the retired member's most recent retirement date, they did not receive creditable compensation from the participating employer for whom the retired member is performing volunteer services;
- Any reimbursement or nominal fee received prior to the retired member's most recent retirement date has not been credited as creditable compensation to the member's account or utilized in the calculation of the retired member's benefits;
- The retired member has not purchased or received service credit under any provisions of Kentucky Revised Statute 78.510 to 78.852 for service with the participating employer for whom the retired member is performing volunteer services; and
- Other than the status of volunteer, the retired member does not become an employee, leased employee, or independent contractor of the employer for at least twelve (12) months following the retired member's most recent retirement date.

However, if a member providing volunteer services with a participating agency violates any of the volunteer provisions in statute, then the member shall be deemed an employee of the agency as of the date he or she began providing volunteer services. If this occurs, the member's retirement will be voided if a prearranged agreement existed or if there was not a proper break in service and the member will be required to repay all retirement allowances, dependent child payments, and health plan premiums paid by KPPA.

Within twelve (12) months of retirement:

If a retired member seeks employment as a Volunteer with a participating employer *within* twelve (12) months of his or her effective retirement date, both the member and participating employer must notify KPPA by submitting the necessary forms.



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Reemployment Process:

It is important to note that this process has two components: (1) retired member requirements and (2) participating employer requirements.

1. The retiree is required to report this arrangement to KPPA by submitting a [Form 6754](#), "Member Reemployment Certification."
2. The participating employer must also certify this arrangement by submitting a [Form 6753](#), "Employer Certification of Volunteer" to KPPA.

Final Determination:

By law, KPPA must issue a final determination regarding the member's reemployment status no later than thirty (30) days from receipt of the required form(s) and any additional information requested. The final determination letter will be mailed directly to the member at the last known address on file with KPPA.

After twelve (12) months of retirement:

The retired member is not required to notify Kentucky Public Pensions Authority of any post-retirement volunteering with a participating employer that is accepted after twelve (12) months following his or her retirement date. However, the participating employer is still required to include the retiree on the volunteer audit verification form sent out by ERCE regardless of when the volunteer position is accepted by the retired member.

Employer reporting of a reemployed Volunteer:

If KPPA determines the retiree meets the criteria of a volunteer, and a final determination has been issued in this regard, this retiree does not need to be submitted on the monthly retirement report.