

SAMPLE RESOLUTION

RESOLUTION # _____

A RESOLUTION BY (_____) AUTHORIZING THE
PARTICIPATION IN THE SB 185 REEMPLOYMENT OF RETIRED TEACHERS

WHEREAS, the (_____), located in (_____), requests to enter into an agreement to allow the reemployment of retired teachers. Members retired under AS 14.25.110 (a) who are reemployed by a School District under AS 14.20.136 will: not become an active member; continue to receive retirement benefits from the plan and benefits through reemployment by the School District; will not pay contributions under AS 14.25.050; and will not accrue additional service credit during the period of reemployment. Members who retired under AS 14.25.110 (a) and are reemployed by a School District under AS 14.20.136 are eligible to waive employer health coverage if the employer's health insurance policies allow for participant waiver/opt-out. Also, the active health coverage must be offered equally to all rehired retirees.

1. Who can participate:

- Members of AS 14.25.009-14.25.220 (TRS DB) and/or members of 14.25.310-14.25.590 (TRS DCRP) are allowed to participate ("School District" has the meaning given in AS 14.30.350. Members of Borough SD, City SD, Recognized Education Attendance Area, Mt. Edgecumbe, State Centralized Correspondence Study Program can participate). Where the contract for reemployment may not exceed 12 months.

2. Who cannot participate: University, SESA, or State of Alaska employees are excluded from participation.

3. Requirements – Rehired Retiree:

- No prearrangement of reemployment prior to retirement.
- Member must meet Bona Fide Separation rules:
 - 60 days of separation of employment if the member is at least 62 years of age or
 - Six months of separation if the member is less than 62 years of age

4. Requirements – Employer:

- Publicly advertise the position for 10 business days and actively recruit to fill the position by hiring a person other than a member who is retired under the Defined Benefit Plan established in AS 14.25.009-14.25.220.
- Provide the Administrator of the Plan (DRB) with:
 - A copy of adopted resolution
 - a report identifying every rehired member(s) who is retired (at time of rehire and end -of-year report)
 - Describe the circumstances of the shortage that necessitated the rehire; and actions taken by the School District to comply with the School District Policy adopted under requirements of this section.
- The employer is liable for employer contributions by applying 12.56% to the total base salaries paid by the employer to active members and members of system and members retired and reemployed under AS 14.20.136 and including any adjustments to contributions required under AS 14.25.173 (a) "Adjustments".
- These requirements do not apply to a member who is eligible for restoration of tenure rights under AS 14.20.165.

The (_____) authorizes and directs (_____).
to:

initiate an Agreement between the (_____) and the State of Alaska;
Department of Administration PASSED, APPROVED AND ADOPTED BY THE
(_____) this _____ day of _____, 20__

(Signature of head of governing body)

Date

(Signature of Administrator)

Date