



HOUSE BILL 768: LEO Return to Work from Retirement.

2023-2024 General Assembly

Committee:	House Rules, Calendar, and Operations of the House	Date:	May 3, 2023
Introduced by:	Reps. Carson Smith, Pyrtle, Greene, Miller	Prepared by:	Jason Moran-Bates
Analysis of:	Second Edition		Staff Attorney

OVERVIEW: *The PCS to House Bill 768 would allow certain law enforcement members of the Local Governmental Employee's Retirement System (LGERS) and the Teachers' and State Employees' Retirement System (TSERS) to continuing working while still drawing retirement benefits.*

BILL ANALYSIS: Section 1 of the bill would allow law enforcement officers to receive retirement benefits from the Local Governmental Employee's Retirement System (LGERS) and the Teachers' and State Employees' Retirement System (TSERS) without separating from service if they were otherwise eligible to receive those benefits.

Section 2 of the bill would allow law enforcement officers to receive retirement benefits from LGERS and TSERS after returning to work, provided that:

- The individual was subsequently employed as a law enforcement officer.
- The subsequent employment followed a bona fide separation of service of at least one month (LGERS) or six months (TSERS).
- The employer paid both the employer's and employee's contribution to the retirement system for the duration of employment.

A separation of service would be considered bona fide if:

- The employment relationship is severed.
- The Retirement System has received all termination paperwork.
- The employer and employee file sworn affidavits with the retirement system attesting:
 - The employer and employee did not have an understanding the employee would be rehired after retirement.
 - The employer and employee did not anticipate that, after retirement, the employee would return to work and perform more than 20% of the average services the employee performed during the 36-month period immediately prior to retirement.

Section 3 of the bill would make conforming changes.

Section 4 of the bill would automatically repeal any part of the bill found to be non-compliant with IRS regulations.

EFFECTIVE DATE: The bill would be effective October 1, 2023, and expire October 1, 2027.

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