

MARICOPA COMMUNITY COLLEGES
Eligibility Declaration

Name (please print)

Social Security Number

Mailing Address

Day Phone Evening Phone

City State Zip

Work Location (college/dept.)

Please indicate by checking the box with a if these situations pertain to you.

Retired Employee through the Arizona State Retirement System:

I am a part-time employee currently receiving a pension from Arizona State Retirement, and have retired from _____ on _____. I understand that if I teach more than 10 load hours per semester, or work 20 or more hours per week, for any 20 weeks during the first year following my retirement, I will resume making contributions to the retirement system and may have to repay my pension benefit.

I am a part-time employee currently receiving a pension from Arizona State Retirement, and have retired from _____ on _____ as an **early retiree**. I understand that if I teach more than 10 load hours per semester, or work 20 or more hours per week, for any 20 weeks while I am classified as an early retiree, I will resume making contributions to the retirement system and may have to repay my pension benefit.

I am a retiree receiving a pension from the Arizona State Retirement System. I retired from _____ on _____ as a **normal retiree**. I have been retired for at least 12 months. I am returning to work under HB 2050 legislation in a full time governing board approved position_____, or as an adjunct faculty teaching more than 7.5 load hours _____, or as a temporary employee working 20 hours or more per week_____. (Check one)

Part Time Adjunct Faculty Employee:

I am a part time faculty person, teaching evening only classes. I elect to contribute not less than 7.5% of my pay to a TSA and be exempt from contributing to FICA. Attached is my completed TSA Enrollment Form, which names the TSA Company I have selected and the percent that I want to contribute.

None of the above applies

Signature

Date

ASRS Retiree Return to work: If an ASRS pensioner (rehired annuitant) returns to work with any ASRS employer during their first 12 months after retirement, and is engaged to work for a period that does not meet ASRS active membership criteria, the rehired annuitant is entitled to continue to receive ASRS pension benefits. A rehired annuitant does not resume ASRS active member status if: (1) work under 20 hours per week; (2) work up to 19 weeks at 20 or more hours a week; (3) work up to 19 weeks at 20 or more hours a week and under 20 hours for the remainder of the fiscal year. If the rehired annuitant resumes active membership the annuitant's ASRS benefit must be suspended and the rehired employee will make ASRS contributions.

A member who has been retired for 12 months (not meeting conditions for ASRS active membership) may return to work or continue to work any amount of time and continue to receive pension benefits. Such members will not have retirement contributions withheld from their pay and not to accrue additional credited service or LTD benefits. At any time, rehired annuitants can suspend their retirement benefit and resume active member status. While the member remains in active status, the member will earn additional credited service and can re-retire with a higher benefit

Tax Sheltered Annuity in Lieu of FICA: The United States Congress amended the Omnibus Budget Reconciliation Act of 1990 to require service of all part-time employees to become subject to the social security tax unless the employee is a member of a "retirement plan". A tax-sheltered annuity (TSA) program maintained under Section 403(b) of the Internal Revenue Code is considered a "retirement plan". Evening only credit instructors are considered part time employees. However, if the evening teaching load becomes 7.5 load hours or more, the employee is no longer considered part-time for purposes of this legislation. Full social security taxes (FICA) will be deducted from the employees pay even if a TSA option is chosen. Evening faculty teaching greater than 7.5 load hours, day credit and non-credit faculty, and other part time employees can also participate in the TSA program in addition to FICA. ASRS rehired annuitants may contribute to a TSA.

MAKE A COPY FOR YOUR RECORDS BEFORE MAILING TO:

Maricopa County Community College District
Employee Benefits Department
2411 W. 14th Street
Tempe, AZ 85281-6942

This election will remain in effect until a written request to change has been received.