LASERS
Louisiana State Employees' Retirement System

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LIAISON MEMORANDUM
NUMBER 26-07

To: Agency Liaison and Payroll Officers

From: Travis McIlwain, Executive Director

Re: Procedures When Hiring Re-employed Retirees

Date: November 5, 2026

If your agency employs a LASERS retiree*, the procedures **differ** from those for a routine hire. Rehired retirees must choose from one of six options when they return to state service. The consequences and requirements of each of the options are explained in Chapter 19: Re-employed Retirees of the *Member's Guide to Retirement* and Chapter 15: Re-employed Retirees of the *Employer's Guide to Retirement*.

This memorandum supersedes *Liaison Memorandum 12-21: Procedures When Hiring Re-employed Retirees*, and *Liaison Memorandum 13-23: Rehired Retirees*.

Identifying a Re-employed Retiree

Before hiring, determine whether the new hire is a LASERS retiree and whether the position is LASERS eligible. To check whether a new hire is a retiree:

- **LaGov agencies:** Run reports PA20 and ZP13.
- **Non-LaGov agencies:** Use LASERS Employer Self-Service (ESS) to see whether the new hire has contributed to LASERS and is currently in a retired status.

If the new hire is a LASERS disability retiree, submit *Form 10-02A: Re-employment of Disability Retiree*, instead. The re-employment options on the next page do **not** apply to disability retirees.

* *If you employ a retiree who retired with a reciprocal recognition from another state, municipal, or parochial system, the retiree must notify all the systems from which they are receiving benefits to avoid overpayments.*

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Re-employment Options

The retiree selects an option in **Section 2 of Form 10-02**. The option is **irrevocable** for the full period of re-employment, and the retiree must notify LASERS immediately if any condition of the re-employment changes.

Option 1A re-employed retirees should **not** be enrolled through Employer Self-Service (ESS) or the FTP file. Upon termination of employment, *Form 10-02C: Re-employed Retiree Option 1A, 1B, or 3B Certification at End of Employment*, should be submitted to LASERS. To monitor compliance with the earnings limitations for this option, LASERS will send a request to the employing agency for the re-employed retiree's earnings for each fiscal year. The employing agency must report all earnings to LASERS.

Option 1B re-employed retirees should **not** be enrolled through Employer Self-Service (ESS) or the FTP file. To qualify for Option 1B, the re-employed retiree must have retired with at least 30 years of service credit, excluding converted leave, **and** be at least 70 years of age. Upon termination of employment, *Form 10-02C: Re-employed Retiree Option 1A, 1B, or 3B Certification at End of Employment*, should be submitted to LASERS.

Option 2 re-employed retirees should be enrolled through Employer Self-Service or the FTP file. Upon termination of employment, *Form 06-01: Application for Retirement*, should be submitted to LASERS.

Option 3A re-employed retirees should be enrolled through Employer Self-Service or the FTP file. Upon termination of employment, *Form 10-02B: Re-employed Retiree Option 3A or 4 Certification at End of Employment*, should be submitted to LASERS. If the employee has worked less than 36 months under this option, the employee can complete *Form 02-01: Refund of Accumulated Contributions.*

Option 3B re-employed retirees should **not** be enrolled through Employer Self-Service or the FTP file. For Option 3B, the employee must be appointed by the Governor to an unclassified civil service position, have at least 25 years of service credit (excluding converted leave), have been retired for at least one year, and be eligible to receive full retirement benefits. Upon termination of employment, *Form 10-02C: Re-employed Retiree Option 1A, 1B, or 3B Certification at End of Employment*, should be submitted to LASERS.

Option 4 re-employed retirees should be enrolled through Employer Self-Service or the FTP file. To qualify for Option 4, the re-employed retiree must be hired into a full-time Department of Corrections position certified as a critical shortage position under Act 263 of the 2026 Regular Session and must have been retired for at least one year. The agency must review the position annually to confirm it is still certified. Upon termination of employment, or if the position is no longer certified as a critical shortage position, *Form 10-02B: Re-employed Retiree Option 3A or 4 Certification at End of Employment* should be submitted to LASERS, and the employee must complete *Form 02-01: Refund of Accumulated Contributions.*

For all re-employed LASERS retirees, use the following rules to decide whether *Form 10-02: Re-employment of Retiree*, must be submitted to LASERS immediately.

Submit *Form 10-02: Re-employment of Retiree* for any retiree rehired into a LASERS-eligible position. There are some exceptions regarding those appointed by the governor, secretary of state, or Harbor Police members. Contact LASERS for any potential exceptions.

Submitting Form 10-02

- Form 10-02 is required only once, at the time of hire. It does not need to be resubmitted each fiscal year.
- In Section 4, the agency certifies that the retiree meets the eligibility requirements for the option chosen and that the employee was not rehired within six weeks before or two weeks after an election. The agency must also indicate whether earnings will be reported as 9, 10, or 12 months.
- Review every form for completeness before sending it to LASERS. Common omissions include the rehire date, full-time or part-time status, classified or unclassified status, the option selected, and the agency certification. Incomplete forms will be returned to the agency, which delays processing and can cause a hardship for the retiree.

If Form 10-02 Is Not Submitted Immediately

If LASERS does not receive Form 10-02 immediately after re-employment, the law requires that the retiree be placed in **Option 3A** and the retirement benefit suspended. The retiree must repay any benefits received after the rehire date, and the retiree and the agency will owe lump-sum employee and employer contributions retroactive to the rehire date.

If the retiree did not want to suspend benefits, the option can be corrected only if the agency submits an **Administrative Error** letter with Form 10-02. The retiree may then make a retroactive change to another option.

Ending Employment

Retirement benefits do **not** resume automatically. When a re-employed retiree terminates employment, submit the end-of-employment form listed above for the retiree's option.

The agency must **certify** each form. Uncertified forms will not be accepted.