

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.

Dual Employed Employee through the Arizona State Retirement System:

- I am a part time MCCCCD employee and work for another employer that participates in the state retirement program. I currently make contributions to ASRS through my employment with _____.

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, that 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 _____. 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.
- I elect to participate in a TSA in addition to Social Security Retirement (FICA). I understand a minimum of 7.5% will not be required for these contributions. Attached is my completed TSA ENROLLMENT FORM, which names the TSA Company I have selected and the percent that I want to contribute.

Signature

Date

Dual Employment: Eligibility is defined in ASRS Section 38-781.03. “ to be eligible to participate in the retirement plan, an employee must be in a position that is covered for federal old age and survivors insurance (FICA) under Section 218 of the Social Security Act.” Adjunct faculty working evenings only, less than 7.5 load hours, are not included in Maricopa’s section 218 agreement. Also excluded are non-credit instructors. Part time employees, temporaries, daytime credit instructors, and evening credit instructors with 7.5 load hours or greater, are eligible for contributions to ASRS if they have already met the qualifications through another ASRS eligible employer and are not excluded from the 218 agreement. If an employee fails to notify MCCCCD of eligibility through another employer, MCCCCD will not be responsible for matching contributions or interest prior to the time of notification.

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 statue 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.
This form was created on yellow paper to expedite processing, please copy on yellow paper.**