

RESOLUTION

A RESOLUTION BY NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT AUTHORIZING THE PARTICIPATION IN THE SB 185 REEMPLOYMENT OF RETIRED TEACHERS

WHEREAS, the NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT, located in Kotzebue, Alaska, 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 14.25.100 (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 participants 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 – Rehire 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

An initial report identifying every rehired member who is retired and an annual yearend report to summarize all requirements as stated in #3 & #4.

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 the 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 employed under AS 14.20.136 and including any adjustments to contributions required under AS14.25.173 (a) "Adjustments".

These requirements do not apply to a member who is eligible for restoration of tenure rights under AS 14.20.165.

"The Northwest Arctic Borough School Board authorizes and directs Superintendent Terri Walker.

To:

initiate an Agreement between the (_____) and the State of Alaska;
Department of Administration PASSED, APPROVED AND ADOPTED BY THE
(_____) this _____ day of _____, 2023."

Margaret Hansen, NWABSD Board President: _____

Date: _____

Terri Walker, NWABSD Superintendent: _____

Date: _____