

Member's Name	Last	First	Middle	Member's Date of Birth	-	-
Member's Social Security Number	-	-	Member's Email Address			
Member's Address	City		State	Zip		
Home Phone or Cell Phone	Employer					
EMPLOYER – SCHOOL PLAN EARLY RETIREMENT INDUCEMENT AND TERMINATION CERTIFICATION						

Employer Certification: School Plan members are required by law to experience a 180-day bona fide separation from service with all employers participating in the School Plan¹ to be considered “terminated” and eligible to receive a refund or retirement benefit. In addition, the Internal Revenue Code does not allow individuals who terminate and receive a refund or retirement benefit to prearrange a return to work.

Employers participating in the School Plan must disclose any early retirement inducements paid to School Plan members. “Early retirement inducements” include, but are not limited to, any benefit, bonus, insurance payment, salary payment, or wage payment linked to a member’s termination, except for payments of accrued unused leave converted to cash.²

Subject to the penalty of prosecution under Neb. Rev. Stat. § 79-949, I certify that:

1. I am the administrator, or authorized designee, of an employer participating in the School Plan which is, or was, the employer of the above-named member of the School Plan.
2. The member held the position of _____.
3. Check **one** of the following:

- The member **DID NOT** accept, has not received, and will not receive, an early retirement inducement.
- The member **DID** accept and receive, or will receive, an early retirement inducement. **Complete a, b and c.** ↓

a. Attach a written description of the early retirement inducement to this form.

- b. What is the dollar value of the early retirement inducement? \$ _____.
- c. What is the final disbursement date of the early retirement inducement? _____.

4. Check **one** of the following:
 - There **WAS NO** prearranged agreement with the member to have the member return to service **in any capacity** with my employer following the member’s termination of employment except intermittent substitute service.³
 - There **WAS** a prearranged agreement with the member to have the member return to service **in any capacity** with my employer following the member’s termination of employment except intermittent substitute service.³

Complete a. ↓

a. Attach a written description of the prearranged agreement to return to service to this form.

I understand and acknowledge that knowingly making a false statement, report, or representation to NPERS could result in criminal prosecution.
I understand this form must be completed, signed, and received by NPERS within twenty (20) calendar days of the member’s termination.

Employer Signature _____ Title: _____ Date: _____

Printed Name: _____ Employer: _____

Please contact the NPERS Employer Reporting Section at **402-471-6098** or **402-471-9497** with questions regarding the completion of this form.

¹ “Employer participating in the School Plan” means any public school district (except Class V school districts), ESUs, and the Nebraska Department of Education (NDE) for those employees who are authorized by law to participate in the School Plan while working for NDE.

² Please refer to Neb. Rev. Stat. §§ 79-902(11) & (44), 79-921, and 79-949, for more detailed information.

³ Intermittent volunteer service or intermittent substitute service may be performed during the 180-day period as long as it is not prearranged.