



Employer Contributions for Rehired Annuitants

PERA prohibits recording and distribution
of this presentation.





Today's Program

- Rehired Annuitants
- How to Report
- Contribution Adjustments



Starting January 1, 2027, employers must contribute to PERA if they rehire PERA annuitants.

- Exclusions for some positions will apply
- Two new exclusion codes related to:
 - Seasonal/temporary exclusion
 - \$425 monthly threshold exclusion



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ERIS Home Page

Employer ID: 999999 OPE COUNTY

Welcome, "DOE5692". Your password will expire on "08/09/2027".

Broadcast Message

Electronic Funds Transfer for New Users

To simplify the process for new EFT users, we have created User IDs and Passwords for employers not already registered. If you want to start making your PERA payment electronically, access our EFT site and use the following entry keys:

- As the 'Employer ID' input your agency's six-digit PERA ID (without the dash, such as 123400)
- As the EFT 'Password' input the five-digit zip code of your entity's mailing address

Once in the EFT system, you can change your password if you wish. If you have trouble logging in with these instructions, call PERA at 651-296-3636 or 1-888-892-7372 (option 2).

Your User ID and Password have been validated. As an authorized user you may use this system to maintain information on employees of your agency that are members of the Minnesota Public Employees Retirement Association (PERA). By using this tool, you are certifying that the information you transmit is accurate. Certain member information accessible through ERIS is private and shall not be disclosed to any person or agency other than as provided in the Data Privacy laws of this state. For a complete list of terms and conditions for ERIS use, click [here](#).

For the ERIS Glossary, click [here](#).

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Individual Benefit Recipient Search

Employer ID: 999999 OPE COUNTY

Enter a SSN to search the entire PERA system to determine if the specified individual is receiving a monthly disability or retirement benefit.

SSN

PERA Benefit Recipient. Do not withhold PERA contributions, if under age 67 report earnings only in Exempt Plan 99.

Enroll the rehired annuitant in the correct plan before reporting contributions under that plan number

- Ensures PERA has the correct hire and eligibility dates
- If you don't enroll the individual before submitting contributions, Employer Support Team will be required to follow-up



Plan ID	Who it Covers	Employer Contribution
31	Rehired annuitants in Correctional Plan-covered positions	9% (Effective January 1, 2027)
32	Rehired annuitants in Coordinated Plan-covered positions	7.5%
33	Rehired annuitants in P&F Plan-covered positions	17.7%



Starting with pay issued January 1, 2027:

All employers must report a separate SDR and payment for exempt plans.

- One SDR and payment for plans 31, 32, & 33
- One SDR and payment for plans 2, 3, 11 and DC plans



Salary Deduction Report

Pay Schedule: Bi-Weekly
 Pay Calendar: Regular
 Pay Period: 12/01/2027 through 12/14/2027
 SDR Status: New
 Paid Date: 12/18/2027

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Delete	SSN	Member Name	PERA Plan	Pay Type	Total Eligible Earnings	Portion that is Overtime	Member Deduction	Begin Date	End Date	Review Level
☐	XXXXX8112	ADAMS, ANNIE	92	REG ▼	0.00	0.00	0.00	12/01/2027 	12/14/2027 	
☐	XXXXX5902	BAKER, BOB	92	REG ▼	0.00	0.00	0.00	12/01/2027 	12/14/2027 	
☐	XXXXX9462	BROOKS, BENJAMIN	92	REG ▼	0.00	0.00	0.00	12/01/2024 	12/14/2027 	
☐	XXXXX9310	HIGGINS, HANK	92	REG ▼	0.00	0.00	0.00	12/01/2027 	12/14/2027 	
☐	XXXXX1134	JOHNSON, JOE	92	REG ▼	0.00	0.00	0.00	12/01/2027 	12/14/2027 	

Pay Schedule: Bi-Weekly
 Pay Calendar: Regular
 Pay Period: 12/01/2027 through 12/14/2027
 SDR Status: New
 Paid Date: 12/18/2027

	Submit to PERA	Delete SDR
Print	Save	Close

[Detail](#) |
 [Summary/Submit to PERA](#) |
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Contribution Summary

Contribution Summary will use the System Total amounts unless you enter a remitted amount.

Coordinated	Member Earnings	Employer Contribution	Employer Additional	Plan Totals	Review Level
System Totals	20,000.00	1,300.00			
Remitted		1,300.00	00.00	1,300.00	

SDR Remittance Summary - All Plans

	Employer Contributions	Sub Total
System Total	1,300.00	1,300.00

Invoice Summary

There are no Invoices.

Employer Contributions for Rehired Annuitants:

Employers will initially have **six months** to make corrections instead of the usual 60-day limit.

If member contributions were reported to PERA in error:

- Reverse through payroll on your side only
- PERA will update the plan in our records

If you missed sending employer contributions:

- Send the missing employer contributions to PERA



If watching before July 23, 2026, send questions to the Eligibility Team:

- Message us at mnpera.org/employers/contact with the topic “Eligibility”
- Email eligibility@mnpera.org

We will include your questions in our Knowledge Café on July 23, 2026 at 1:00pm.





PERA is governed by Minnesota Statutes; especially chapters 11A, 353, 353A, 353D, 353E, 353F, 353G, 356 and 356A.

Changes to PERA's plans, including benefit provisions and contribution rates, are made through the introduction and passage of legislation by the Minnesota Legislature.



Disclaimer:

Our programs are intended to provide general information; the rights and obligations of PERA members are governed by state and federal laws, rules, and regulations. The Minnesota Legislature or the federal government may change the statutes, rules, and regulations governing PERA at any time. If there is a discrepancy between the law governing PERA and the information contained in this presentation, the statutes and regulations will govern.



Questions? Contact Us!

www.mnpera.org/employers

651.296.3636

1.888.892.7372

Eligibility Questions:

Email: Eligibility@mnpera.org

Web Message Topic: Eligibility

Phone Option: 3

Reporting Questions:

Email: Employer.Reps@mnpera.org

Web Message Topic: Reporting

Phone Option: 2

Enrollment Questions:

Email: ERISresponses@mnpera.org

Web Message Topic: Enrollment

Phone Option: 1

