

**STATE OF DELAWARE**  
**STATE BOARD OF PENSION TRUSTEES**  
**AND**  
**OFFICE OF PENSIONS**

**Certification of Post-Retirement Employment Status**  
**Direct Employment by a State Organization**

**(To be completed by the contracting State Organization.)**

This certification is required if an individual is receiving a monthly pension from the State Employees' Pension Plan ("SEPP") and plans to provide services for the State as an independent contractor. This certification is solely for the purpose of certifying that the individual has not violated the prohibition on employment set forth in 29 Del. C. § 5502 which specifically prohibits the employment of pensioners. Delaware Public Employees' Retirement System (DPERS) does not render tax advice, and the acceptance of this certification by DPERS is not tax advice, nor does it address the validity of the individual's reporting for income and employment tax reporting for Federal or State purposes.

The **Employer\*** in this Certification is defined as the State organization participating in a pension plan administered by DPERS (state agency, school district, charter school, Delaware State University, Delaware Technical & Community College, University of Delaware) who is contracting for work performed by the retiree. The **Worker** is defined as an individual receiving a monthly pension from a plan administered by DPERS.

**I. WORKER STATUS:**

The Employer \* \_\_\_\_\_  
(contracting organization)

hereby certifies that \_\_\_\_\_ is:  
(worker who is a DPERS Retiree)

\_\_\_\_ an employee of the Employer [If this Box is checked, stop here and complete Section IV. Return this signed form to DPERS at the address shown. You do not need to complete any of the remaining information on this Certification. DPERS will treat the Worker as an employee of the Employer.]

\_\_\_\_ an independent contractor (business or individual contracted to a State organization) consistent with the standards set forth in Section III. [If this Box is checked, complete Sections II and III below]

**II. REPORTING:**

The Employer (contracting organization) reports income to this Worker on:

\_\_\_\_\_ a W-2 [If this Box is checked, stop here and complete Section IV. Return this signed form to DPERS at the address shown. You do not need to complete any remaining information on this Certification. DPERS will treat the Worker as an employee of the Employer.]

\_\_\_\_\_ a Form 1099M [If this Box is checked, complete Sections III and IV below]

**III. INFORMATION:**

1. Provide the Worker's job title, period of employment, and describe the work performed by the worker: \_\_\_\_\_

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2. Is the Worker required to provide the services personally?                      **Yes**    **No**

3. If substitutes or helpers are needed for the Worker, who hires them? \_\_\_\_\_

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4. Did the Worker perform services for the Employer in any capacity before providing the services that are the subject of this certification?                      **Yes**    **No**

If "Yes," what were the dates of the prior service? \_\_\_\_\_

If "Yes," explain the differences, if any, between the current and prior service. \_\_\_\_\_

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5. If the work is done under a written agreement between the Employer and the Worker, attach a copy (preferably signed by the both parties).

## IRS 20-Factor Test

<b>IRS 20-FACTOR TEST</b>		<b>√CHECK YES OR NO</b>
1. Instructions	Is the worker required to comply with employer's instructions about when, where, and how to work?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Training	Is training required? Does the worker receive training from or at the direction of the employer, includes attending meetings and working with experienced employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Integration	Are the worker's services integrated with activities of the company? Does the success of the employer's business significantly depend upon the performance of services that the worker provides?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Services Rendered Personally	Is the worker required to perform the work personally?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Authority to hire, supervise and pay assistants	Does the worker have the ability to hire, supervise and pay assistants for the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Continuing Relationship	Does the worker have a continuing relationship with the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Set Hours of Work	Is the worker required to follow set hours of work?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Full-time Work Required	Does the worker work full-time for the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Place of Work	Does the worker perform work on the employer's premises and use the company's office equipment?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Sequence of Work	Does the worker perform work in a sequence set by the employer? Does the worker follow a set schedule?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Reporting Obligations	Does the worker submit regular written or oral reports to the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Method of Payment	How does the worker receive payments? Are there payments of regular amounts at set intervals?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Payment of Business and Travel Expenses	Does the worker receive payment for business and travel expenses?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Furnishing of tools and materials	Does the worker rely on the employer for tools and materials?	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Investment	Has the worker made an investment in the facilities or equipment used to perform services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
16. Risk of Loss	Is the payment made to the worker on a fixed basis regardless of profitability or loss?	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. Working for more than one company at a time	Does the worker only work for one employer at a time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
18. Availability of services to the general public	Are the services offered to the employer unavailable to the general public?	<input type="checkbox"/> Yes <input type="checkbox"/> No
19. Right to discharge	Can the worker be fired by the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
20. Right to quit	Can the worker quit work at any time without liability?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**IV: SIGNATURE:**

**I HEREBY CERTIFY THAT THE INFORMATION REPORTED HEREIN IS TRUE, ACCURATE AND COMPLETE. I UNDERSTAND THAT THIS CERTIFICATION RELATES TO THE PAYMENT OF PENSION BENEFITS AND ARE THEREFORE MADE IN SUPPORT OF CLAIMS FOR GOVERNMENT FUNDS, SUBJECT TO THE DELAWARE FALSE CLAIMS AND REPORTING ACT, 6 DEL. C. CH 12. UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE FACTS AND CIRCUMSTANCES HEREIN OF THE EMPLOYER'S RELATIONSHIP WITH THE WORKER, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FACTS PRESENTED ARE TRUE, CORRECT AND COMPLETE.**

**CONTRACTING STATE ORGANIZATION:**

(Signed) \_\_\_\_\_  
Cabinet Secretary/Superintendent or designee

(Printed) \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**WORKER:**

(Signed) \_\_\_\_\_

(Printed) \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_ Pensioner ID# \_\_\_\_\_

Return this Certification to:

Delaware Public Employees' Retirement System  
State of Delaware - Office of Pensions  
860 Silver Lake Boulevard, Suite 1  
Dover, DE 19904-2402  
Fax #: 302/739-6129  
Email: pensionoffice@state.de.us