

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

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

(To be completed by the Worker, the Hiring Entity, and 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 employee of a third party 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.

The **Hiring Entity** is the entity which has entered into a contract with a State organization to provide services to the State. The **Contracting State Organization** is defined as the State agency or school participating in the SEPP (state agency, school district, charter school, Delaware State University, Delaware Technical & Community College, University of Delaware) and administered by the Delaware Public Employees Retirement System ("DPERS") who is contracting for the work performed by the Worker. The **Worker** is defined as an individual receiving a monthly pension from the SEPP.

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.

Hiring Entity: _____

Hiring Entity EIN # _____

Contracting Entity: _____

Worker: _____

Date of Retirement: _____ **Pensioner ID#** _____

The **Hiring Entity**, the **Contracting State Organization** and the **Worker** each certify that the **Hiring Entity and the Contracting State Organization** have entered into a contract to provide services to the State. The **Worker** is/will be an employee of the **Hiring Entity**. The **Hiring Entity** has contractual authority to hire, terminate, pay and control of the **Worker**. The **Worker** is not subject to approval by, or control of the **Contracting State Organization**. The **Hiring Entity** issues a tax document to **Worker**. The contract between the **Hiring Entity** and the **Contracting State Organization** contains an Independent Contractor Disclaimer. Each of the **Hiring Entity**, the **Contracting State Organization** and the **Worker** acknowledge that they have received a copy of the IRS 20 factor test (attached).

I HEREBY CERTIFY THAT THE INFORMATION REPORTED HEREIN IS TRUE, ACCURATE AND COMPLETE. I UNDERSTAND THAT THIS CERTIFICATION RELATES TO THE MONTHLY PENSION AND IS 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 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FACTS PRESENTED ARE TRUE, CORRECT AND COMPLETE.

SIGNATURES:

HIRING ENTITY:

(Signed) _____

(Printed) _____

Title _____

Date _____

CONTRACTING STATE ORGANIZATION:

(Signed) _____
Cabinet Secretary/Superintendent or designee

(Printed) _____

Title _____

Date _____

WORKER:

(Signed) _____

(Printed) _____

Title _____

Date _____

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

The 20 factors identified by the IRS are as follows:

1. Is the worker required to comply with employer's instructions about when, where, and how to work?
2. Is training required? Does the worker receive training from or at the direction of the employer, includes attending meetings and working with experienced employees?
3. 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?
4. Is the worker required to perform the work personally?
5. Does the worker have the ability to hire, supervise and pay assistants for the employer?
6. Does the worker have a continuing relationship with the employer?
7. Is the worker required to follow set hours of work?
8. Does the worker work full-time for the employer?
9. Does the worker perform work on the employer's premises and use the company's office equipment?
10. Does the worker perform work in a sequence set by the employer? Does the worker follow a set schedule?
11. Does the worker submit regular written or oral reports to the employer?
12. How does the worker receive payments? Are there payments of regular amounts at set intervals?
13. Does the worker receive payment for business and travel expenses?
14. Does the worker rely on the employer for tools and materials?
15. Has the worker made an investment in the facilities or equipment used to perform services?
16. Is the payment made to the worker on a fixed basis regardless of profitability or loss?
17. Does the worker only work for one employer at a time?
18. Are the services offered to the employer unavailable to the general public?
19. Can the worker be fired by the employer?
20. Can the worker quit work at any time without liability?