

The applicable documentation listed below must be provided regarding the funding source identified for the exemption period requested. Please indicate below the type of documentation submitted with this questionnaire. In addition, payroll records that show each pay period for the employee must be made available upon request.

- Employment contract(s)
- Employer fiscal year-end report(s) showing the source of funding of the employee's position or program
- Grant or funding request(s)
- Grant or funding agreement(s) and/or awards
- Grant or funding rules and/or policies
- Other (describe) _____

Please identify any federal or Maryland statutes, regulations, or other legal authority supporting this exemption request:

Appointing Authority Signature _____ Date _____

<p>To be completed by the Maryland State Retirement Agency</p> <p>Step 1: <input type="checkbox"/> Preliminary review completed – pending receipt of documentary evidence. Initials: _____</p> <p>Step 2: <input type="checkbox"/> Approved <input type="checkbox"/> Denied</p> <p>Administrative review completed by: _____</p>
--

Important Points To Know...

when filing the

Earnings Limitation Exemption Eligibility Questionnaire (Form 931.1)

Please review the following information in regard to requesting an exemption from the earnings limitation. For retirement counseling call: 410-625-5555 or 1-800-492-5909.

Qualifications

- Please refer to the Annotated Code of Maryland, State Personnel and Pensions articles §22-406(c)(4)(xii), §22-406(c)(11), §23-407(c)(4)(x) and 23-407(c)(11) for additional information.
- The reemployed retiree must have retired from the Employees' or Teachers' Systems, from a unit of STATE Government. All units of State Government, including the University System of Maryland, are considered one employer under the reemployment provisions.
- The reemployed retiree must be reemployed by a unit of STATE Government.
- The position must be fully funded by a grant from a non-State source that specifically requires the use of the grant funds to pay the full amount of the compensation for the position.
- The reemployed retiree's current compensation cannot include any Maryland State funds. Employers must provide documentation regarding the non-State funding source including identifying whether that funding source requires any matching State funds. Individuals are disqualified for the exemption if their position's salary is funded by:
 - Federal or private sources which require State matching dollars for the total budget of the program in which the individual works
 - Special fund revenues that are State-source revenues (Legislative Handbook series — Volume III Maryland Revenue Structure)
 - Fees or penalties collected or received by a unit of State Government.
- The Appointing Authority must complete, sign and submit the *Earnings Limitation Exemption Eligibility Questionnaire (Form 931.1)*.
 - An Appointing Authority is a top executive of the Agency/Organization, for example, an Executive Director of Superintendent.
- The Form 931.1 must be submitted within 60 days of hiring a retiree who is requesting the exemption.
- When submitting a Form 931.1 for a new hire, please include all pertinent documentation regarding the position that reflects what the funding source will be.
- Within 60 days of receipt, the Maryland State Retirement Agency will review the request and preliminarily review it pending receipt of all documentary evidence at the end of the calendar year. The Agency can then approve or deny the request.
- If the Agency approves the questionnaire, then the Appointing Authority must submit the *Request for Exemption from the Earnings Limitation (Form 931)* within 60 days of the approval. Any supporting documentation that was not included with the questionnaire (Form 931.1) should be included.

Continued on following page.

Maryland State Retirement and Pension System
120 East Baltimore Street · Baltimore, MD 21202-6700

sra.maryland.gov

Page 3 of 4

FORM 931.1 (REV. 7/23)

Important Points to Know when filing the *Earnings Limitation Exemption Eligibility Questionnaire* (Form 931.1)

Continued from previous page.

- ❑ At the end of the calendar year, the Appointing Authority must submit the detailed documents that reflect the funding source for EACH PAY PERIOD during which the reemployed retiree earned wages in the previous calendar year.
- ❑ Within 90 days of receipt of the detailed funding source information the Maryland State Retirement Agency will review the documentation and either approve or deny the request.
- ❑ The employer is responsible to maintain detailed accounting records that provide sufficient documentary evidence proving that only non-State funds were used to pay the reemployed retiree's compensation for ALL payrolls in the calendar year in which the employer is requesting the exemption. The Maryland State Retirement Agency may audit the employer's records to verify compliance with the earnings limitation exemption.
- ❑ Completed Form 931.1 and supporting documentation can be sent to:
 - Maryland State Retirement Agency
 - Special Projects Unit – ATTN Sarah Carta
 - 120 East Baltimore Street
 - Baltimore, MD 21202-6700

Email: scarta@sra.state.md.us
Telephone: 410-625-5565

Maryland State Retirement and Pension System
120 East Baltimore Street · Baltimore, MD 21202-6700

sra.maryland.gov