

Hiring Working 401(a)* Retirees into Staff or Faculty Positions

Job Aid

The hiring of CU retirees (employees who have officially retired from the university) including both Colorado Public Employee Retirement Association (PERA) and 401(a) Optional Retirement Plan (ORP) retirees must be coordinated for retiree health/dental/life benefit purposes.

This guide outlines the APS 5054 Hiring Retirees to Work in Staff or Faculty Positions guidelines for hiring ORP retirees into staff and faculty positions to assist university departments and business partners in demonstrating employer responsibility and provide clarity and consistency when hiring retirees to work in staff and faculty positions. View the [APS 5054 Hiring Retirees to Work in Staff or Faculty Positions webpage for details on the policy](#).

Hiring ORP retirees outside of these guidelines may have negative or complex effects on an ORP retiree’s benefits, retirement fund distributions or reduce social security benefits. There are no working retiree job code restrictions for retirees from other Non-PERA institutions or companies. Specific requirements are based on university policies and state personnel rules.

- **ORP retiree** refers to a CU 401(a) plan participant (also referred to as a 401(a) retiree) who has retired from the university and has a university retiree job record with an ORP retiree job code.
- If an ORP retiree returns to work at the university, they are considered a *working ORP retiree*.
- It is the employee’s responsibility to confer with both Employee Services (303-860-4200, option 3 or benefits@cu.edu) and TIAA ([TIAA website](#)) to understand the implications of working as an ORP retiree. Distributions from other retirement plans and social security benefits may also be impacted.

If the retiree is in the PERA retirement plan, use the [Hiring Working PERA Retirees into Staff and Faculty Positions Guide](#).

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Guidelines

Refer to the [APS 5054 Hiring Retirees to Work in Staff or Faculty Positions webpage](#) for full policy details.

CU retirees may be hired into positions under the following conditions:

- CU retirees may be hired into temporary working retiree positions with staff, faculty, or research faculty duties.
- The use of working CU retirees should not be a long-term replacement for regular, full-time positions.
- There is no limit on how many years a CU retiree can perform in temporary, part-time positions.
- Appointments exceeding 6 months are required to be posted per the Colorado Equal Pay for Equal Work Act regulations. View the [Colorado Equal Pay for Equal Work Act website](#) for more information.

Appointments may:

- train, cross-train, transfer knowledge or act in a short-term mentoring role for a new incumbent
- fill a position that is defined as non-supervisory* and part-time
- fill a position on a unique and non-recurring project
- provide specialized knowledge or fill a specialized role
- fill an interim vacancy

*Extraordinary situations where a retiree is asked to assume supervisory responsibilities for a limited period may be allowed. Refer to the [APS 5054 webpage](#).

Working retirees are:

- rostered in company CU within the hiring department
- recommended to have performance plans and evaluations (but are not required)
- are not eligible for annual merit increases, but pay adjustments are allowed upon review of appointment and should be evaluated by Human Resources to ensure alignment under the Equal Pay for Equal Work Act (EPEWA)
- not allowed to volunteer time performing same duties as employment

Benefits for the Working ORP Retiree

Working ORP retirees in temporary staff and faculty positions:

- will continue to be enrolled in any already enrolled CUR retiree benefit plans
- are not eligible for regular employee benefits but may become eligible for employee medical benefits if they meet the Affordable Care Act (ACA) requirements
- are not eligible to accrue or use vacation leave
- are eligible for state sick leave provided to temporary employees
- are eligible to contribute to the voluntary retirement plans (403(b), 457, or 401(k))
- are not eligible for tuition benefit

Comparison of CUR retiree benefits to CU working retiree benefits:

Benefit Type	CUR Retiree Benefits	CU Working Retiree Benefits
CUR retiree benefit plans (retire in HCM company CUR)	Enrolled in eligible CUR retiree benefit plans (or eligible PERA plans).	Continue to be enrolled in any already enrolled CUR retiree benefit plans.
CU employee benefits (work in HCM company CU)	Not eligible.	Not eligible as temporary employees.
Affordable care act (ACA)	Not eligible.	May become eligible for employee medical benefits if meet the affordable care act (ACA) requirements.
CU leave plans for vacation and sick leave	With final CU active employee paycheck, vacation and sick eligible at retirement is paid out and balances reduced to zero.	Not eligible to accrue or use CU leave plan vacation or sick leave earned as an CU regular employee.
State sick leave	Not eligible.	Eligible for state sick leave provided to temporary employees.
Voluntary retirement plan	Not eligible.	Are eligible to contribute to the voluntary retirement plans (403(b), 457, or 401(k)).
Tuition benefit	Not eligible.	Not eligible.

Job Code Options for Working ORP Retirees

When an ORP participant retires from the university and is hired back to the university as a *working ORP retiree*, there are **three job codes** that may be used. CU retirees (retire in HCM company CUR) with the following ORP retiree job codes are eligible for the *working ORP retiree* job codes:

Retirees - Faculty

- 5101 Faculty Retiree (401(a) Retirement Plan)
- 5104 Faculty Retiree - Disability (401(a) Retirement Plan)
- 5102 Faculty Retiree-Emeritus (401(a) Retirement Plan)
- 5103 Faculty Retiree/Surviving Spouse - Supple Annuity (401(a) Retirement Plan)
- 5201 Surviving Spouse - Faculty Retiree (401(a) Retirement Plan)

Retirees - Officers/University Staff

- 5110 University Staff Retiree (401(a) Retirement Plan)
- 5111 University Staff Retiree - Disability (401(a) Retirement Plan)
- 5202 Surviving Spouse - University Staff Retiree (401(a) Retirement Plan)
- 5203 Surviving Dependent

Working ORP retiree positions must use one of these job codes: 1611, 1621, and 1631. Use the specific job code that reflects the work being performed.

- If an ORP retiree is hired into any other job code than 1611, 1621, or 1631, Employee Services will work with the appropriate campus HR office to correct the appointment. Incorrect job codes for *working ORP retirees* can have detrimental effects on retiree benefits, retirement distributions and social security.

Job Code	Title	Definition	Utilization	Position Type	Rate of Pay
1611	Working ORP retiree - Staff*	University Staff	Required for all CUR retirees with ORP retirement.	Temporary	Hourly rate
1621	Working ORP retiree - Faculty*	Any Faculty	Required for all CUR retirees with ORP retirement.	Temporary	Hourly rate contract monthly
1631	Working ORP retiree – Faculty Research*	Research Faculty	Required for all CUR retirees with ORP retirement.	Temporary	Hourly rate contract monthly

- While an ORP retiree must use a working ORP retiree job code, the working ORP retiree job code should match the work being performed.
- *Working ORP retirees may have working titles that are reflective of the duties being performed rather than the default job code titles.
- Workflow for working ORP retiree job codes follows campus requirements (i.e., using the 1631 job code at UCB routes the approval to the research team approver).

Pay Components for the Working Retiree

There are five factors to consider when determining how to establish pay for these jobs: FLSA* status, empl class, Pay Group, Employee Type, and Comp Frequency.

The following chart summarizes the pay configuration options for working retirees:

Rate of Pay	FLSA Status	FLSA Exempt Criteria	Empl Class	Pay Group	Employee Type	Comp Frequency	Comp Rate Code	Earn Code
Hourly (16xx)	Non-exempt	Any position that does not meet job duties or job duties/min salary tests; or for a position that does meet the exempt test but is still paid based on hours worked.	2 Unv Fac/Staff - TDA Only	TMP	H	H	BASEH	REG
Contract (1620/30 allowed)	Exempt	Meets higher ed exemption job duties test and is paid by contract.	2 Unv Fac/Staff - TDA Only	MON	S	C	BASEC	CRG
Monthly (1620/30 allowed)	Exempt	Meets job duties/min salary test and is paid a set monthly salary and/or via additional pay (i.e., UOC, UPI).	2 Unv Fac/Staff - TDA Only	FOT	S	M	BASEM BASSUP	RGN

Working retiree positions are temporary and are not eligible for CU active employee benefits and therefore classified under empl class 2 Unv Fac/Staff - TDA Only.

FLSA status is based on [WHD rules in Fact Sheet #17A](#) for job duties and minimum salary or the higher education exemption status based on [WHD rules in Fact Sheet 17s](#). FLSA status determines whether an employee will be paid hourly (by default). If the job duties or job duties and minimum salary meet requirements for exempt status, employees may be paid a set salary (or contract amount) for a set number of standard hours per week.

Non-exempt (overtime eligible)	Exempt
Paid for hours worked	Paid salary for set standard hours
Hours worked tracked on timesheet	Pay determined by contract or job data/compensation tab
Timesheet submitted to pay employee	Daily Pay** or Additional/One time pay (i.e., UOC or UPI for clinical faculty) uploaded to CU Time
Does not meet the job duty test or job duty/minimum salary test An employee may meet the job duties test or job duties and salary test but, if they are paid only for hours worked, then they are paid as non-exempt	Meets job duty test (outside sales employees, teachers, and employees practicing law or medicine) or Meets job duty and minimum salary tests Federal = \$684/week (35,568/year) Colorado = January 1, 2023 – \$961.54 per week (\$50,000 per year) January 1, 2024 – \$1,057.69 per week (\$55,000 per year)

****This is not the same as daily pay in BASED - USN – RDR – this is no longer used.**

The best practice for working retiree pay is a setup for non-exempt biweekly hourly (TMP-REG). In this scenario, compensation is based on hours worked, approved, and uploaded to CU Time. Even though a working retiree may meet the tests for exempt status, if pay is based on reported hours worked, then the employee will be paid as biweekly hourly. (A monthly-hourly option does not exist for temporary employees who are not benefit eligible.)

The best practice for working retiree pay that qualifies for exempt status is contract pay (MON-CRG) or exempt monthly – salary (FOT-RGN). The employee is paid via a contract or from job data/compensation in conjunction with standard hours. With both options, no reported hours are tracked.

There may be a need to pay a working retiree with exempt status using additional pay codes UOC or UPI where approval workflow does not match the position “reports to” approver. In this case, the monthly - salary option (FOT) with zero compensation can be used, and uploads for additional pay approved as needed.

Time Collection and State Sick for the Working Retiree

The department must process biweekly hourly, monthly salary, or contract pay payroll through time collection consistent with the appointment. Working retirees who are paid biweekly are required to track time in the timekeeping system used by the department. Sick leave is paid by using the HSK leave code. Monthly salary and contract pay options do not track hours worked. FOT - RGN monthly salary may use My Leave to enter sick leave hours which upload to CU Time and offset RGN. Contract sick leave is tracked by the departments by unit internal tracking guidelines. Sick leave accruals for FOT – RGN must add manual sick leave accruals when additional pay (UOC or UPI) reflects hours worked but no hours are uploaded with the pay. (CU Time only allows for hours or amount of pay, not both.)

Working retirees are eligible for state sick leave per Regent Policy 11.E: Leave Policies for Faculty and Staff. View the [policy webpage](#).

- All non-contract temporary and student hourly employees paid monthly or hourly are eligible to accrue 0.034 hours of sick leave for every hour worked. Employees on leave without pay, except for military leave without pay and furloughs, do not accrue sick leave.
- All other faculty and student faculty on a 100% appointment shall be eligible for three (3) days (24 hours) of sick leave per semester but no more than nine (9) days (72 hours) annually. Accrual begins on the first day of eligible appointment. An eligible employee who works part-time (less than 100%) accrues sick leave on a prorated basis.
- Employees on leave without pay, except for military leave without pay and furloughs, do not accrue sick leave.
- Accrual may not exceed six (6) days (48 hours) on July 1 of every year and may be carried over from year to year. C.R.S. § 8-13.3-403(3)(b).
- No compensation for unused sick leave shall be paid upon separation from the university.

Comp Freq	Pay Group Earn Code	State Sick Accrual	Accrual Rate	Max Accrual	
Biweekly – Hourly	TMP – REG	Hours reported on timesheet.	Accrue 0.034 hours of sick leave for every hour worked.	Six (6) days (48 hours) of accrued sick leave may be carried over from year to year.	HSK reported on timesheet (paying code) and reduces sick balance.
Monthly – Salary	FOT – RGN	Hours reported in payroll register.	Accrue 0.034 hours of sick leave for every hour worked.	Six (6) days (48 hours) of accrued sick leave may be carried over from year to year.	SCK – reported in My Leave and uploads to CU Time to offset RGN.
Monthly – Contract	MON – CRG (contract state sick front load)	Standard hours for contract.	Prorated by percent time for max 24hrs/semester.	Max 24hrs/semester	CSK Manual adjustment entered by unit into CU Time.

Establishing ORP Retirement

ORP retirees may be eligible for **retiree benefits** and should schedule a retiree benefit consultation with Employee Services (contact Employee Services 303-860-4200 options 3 or benefits@cu.edu) three months prior to retiring from the university to ensure eligibility and enrollment in retiree benefits and for final contributions to retirement plans. Please refer employees to the resources on the [Retirement Ready website](#) for essential information.

- An ORP retirement eligible employee may retire on any day of the month. The university retirement date will be effective the same date as the employee termination/retirement date. The retirement date is the first day the employee is no longer an active employee and is now a retiree, with the previous day being the last day worked/active as an employee.
- Retiree benefits take effect on the 1st of the first full retirement month.
- The university administers university benefits, and TIAA administers the 401(A) plan benefits.

Special ORP Considerations when Hiring an ORP Retiree:

It is the *working ORP retiree's* responsibility to confer with both Employee Services (303-860-4200, option 3 or benefits@cu.edu) and TIAA ([TIAA website](#)) to understand the implications of working while an ORP retiree. Distributions from other retirement plans and social security benefits may also be impacted.

Hiring ORP retirees may result in certain complexities and constraints.

- ORP retirees are allowed to work as a *working ORP retiree* effective the same day as retirement.
- If an ORP retiree is rehired after retirement, their eligibility for the 401(A) distributions could change. (See the section below regarding *working ORP retiree* – Effects on Distributions of 401(a) Funds Distribution).
- If the *working ORP retiree* chooses to end university retirement and work at CU in a regular position, a letter from the *working ORP retiree* must be submitted to the ES Retirement Team. The ES Retirement Team will terminate the retiree position and retiree benefits. With the rehire into an active employee position, active employee benefits including employer and employee contributions to the University of Colorado 401(a) retirement plan will apply, and eligibility for distribution could change. (See the section below regarding *working ORP retiree* – Effects on Distributions of 401(a) Funds Distribution).

Working ORP Retiree Impact to Retiree Benefits

Here is a summary of the impact of a CU working ORP retiree position to CUR retiree benefits:

Impact Item	ORP Retirees
Retirement Start Date	CUR Retirement date = CU termination date from all CU active jobs.
Working ORP Retiree Start Date	Any day equal to or after the CUR retirement date.
Limits on Working Time	No limits for number of hours or days.
Retirement Plan Contributions	No 401A contributions for <i>working ORP retirees</i> in temporary positions.
Effects on 401A Funds Distribution	Depending on age and rehire dates, regular and in-service distributions may be affected.
Faculty ERIP	Subject to additional constraints. Check Agreement prior to working after retirement.
Effects on Voluntary Retirement Plans	Check with plan administrator (TIAA or PERA) for distribution considerations.
Effects on Social Security	Check with the Social Security Administration for impacts when working.

Tax-Deferred Retirement Incentive Program (ERIP)

ORP retirees subject to an Early Retirement Incentive Agreement may be subject to additional constraints and should check their Agreement prior to working after retirement. See the [Faculty Retirement Agreements APS 5016 webpage](#) for reference.

If an Employee has been offered and accepted the Tax-Deferred Retirement Incentive Program (ERIP) as stipulated under [Faculty Retirement Agreements APS 5016 \(webpage\)](#), the employee cannot be rehired in any capacity with the university nor receive any taxable income of any kind from the university. If the employee is rehired and receives any taxable income, while the ERIP agreement is in effect, the employee's ERIP agreement will become void and null, and the employee will forfeit the right to all payments under the agreement that are due to be made or contributed after the date on which these circumstances have occurred.

Working ORP retiree – effects on distributions of 401(a) funds distribution

- An ORP participant no longer working for university in any capacity regardless of university retirement status, may request general 401(a) distributions according to the plan rules. ORP participants who are a regular employee or a working ORP retiree may request in-service distribution subject to the age and employment rules.

When considering returning to work, it is essential that an ORP retiree understands the impact that it may have on their University of Colorado 401(a) retirement plan. The availability to withdraw funds from their University of Colorado 401(a) account is dependent on **age** and **employment status** with the university. Employees or retirees can [schedule an appointment online](#) with TIAA financial consultant or refer to the [University of Colorado 401\(a\) Mandatory Retirement Plan Guide](#) for further information.

While employed, as a regular employee or as a *working ORP retiree*, there are age restrictions on distributions from the University of Colorado 401(a) retirement plans.

University of Colorado 401(a) in-service distributions while employed are allowed if the employee is:

- **62 years of age** for all plan participants with a date of hire/rehire on or after January 1, 2017
- **59 ½ years of age** for all plan participants that were active on December 31, 2016.
- **Note:** If a participant terminated employment on or after January 1, 2017, and was rehired after such date, he/she will no longer be eligible for the age 59 ½ in-service distribution, but will fall under the age 62 condition.

Example of effects on in-service distributions

If an employee retires from the university at age 58 (no longer employed) and begins taking distributions from their University of Colorado 401(a) Retirement Plan and then is hired back to the university (now employed) they will no longer be able to take in-service distributions from their University of Colorado 401(a) Retirement Plan until they reach age 62 since their new hire date is after Jan. 1, 2017.

Please note: While not actively employed with the university, for example, as a regular employee or as a *working ORP retiree*, an ORP participant may request regular distribution.

Working ORP retiree - University of Colorado 403(b) funds distribution

Employees should contact TIAA ([TIAA website](#)) for more information about their University of Colorado 403(b) retirement plan.

- **While employed** as a regular employee or as a *working ORP retiree*, and if the employee is **59 ½ years of age**, [in-service distributions](#) are allowed from the University of Colorado 403(b) retirement plan.

Working ORP retiree – effects of Social Security

Employees should contact Social Security Administration for more information about their Social Security benefits ([Social Security website](#)).

Working ORP retirees may experience a reduction in Social Security benefits.

Best Practice for Converting Active Employees to Working Retirees

Active employees have an HCM employment instance in company CU. CU retirees have an HCM employment instance in company CUR. The transition from an active employee in the CU company to a retiree in the CUR company requires coordination and timing between the employee, department, and the Employee Services (ES) Retirement team. A working retiree instance may only occur after this process has been completed.

- The CU employee termination date and university retirement date is the first day the employee is no longer an active employee and is now a retiree, with the previous day being the last day worked/active as an employee.
- All active employee records must be terminated at the end of active employment.
- All active employee pay in Company CU must be entered and paid in active employee's final paycheck.
- Active employee benefits are valid through the end of the final pay period as an active employee.

Active employee conversion to retiree

It is essential that timely and accurate employee and department actions occur before the payroll deadline for the active employee's final paycheck. Complete the actions below as early as possible before the final payroll deadline so that the ES Retirement Team can complete the tasks to transition the employee to a retiree.

Employees must complete the following actions in time for the final payroll deadline:

- Uses the Retirement Ready guide on the [Retirement Ready website](#) and reaches out to ES Retirement Team three months prior to retirement.
- Submit employee forms to defer final payments in the final pay period.

Departments complete the following actions before the final payroll deadline:

- Review the [payroll production calendars website](#) for deadlines.
- Enter the termination/retirement row for all active employee positions held by the retiring employee before the final payroll deadline.
- The effective date of the termination/retirement is the day after the last day worked or the day after the last day as an active employee. Departments should ensure the effective date for the termination/retirement matches the retirement date provided to the ES Retirement Team.
- Enter any final pay (leave payouts VCT and SKS and any other additional pay) into CU Time.
- Remaining vacation hours are entered into CU Time as VCT hours and will reduce the vacation balance by the numbers of hours entered. The ending balance should be zero.
- Sick leave payouts are entered into CU Time as SKS hours and are paid out according to university policy.
- Any remaining vacation or sick leave balance is reduced to zero and may not be carried over into a working retiree position. (Working retirees will be eligible to begin earning state sick leave.)
- **Note:** Leave payouts or any other pay still owed the employee after their final paycheck must be submitted via a [hand drawn warrant request form](#) to the ES Payroll Team.
- All company CU pay will error during an off-cycle once the employee becomes a retiree in company CUR.
- The ES Payroll Team will clear any leave adjustment entry errors after the final active employee paycheck.

The ES Retirement Team completes the following after the employee's final monthly payroll has processed but before the end of the final active employment month end:

- The effective date of the university retirement date matches the termination/retirement date entered by the department.
- Enters the retirement appointment rehire row on record 0 into HCM.
- The retiree job code reflects the retirement (PERA or ORP) program. Job codes are listed in the [benefit eligibility matrix](#).
- Enrolls the retiree in university retiree benefits so that benefits are active effective on the 1st of the first full retirement month (the month after active employment benefits expire).

CUR Retirees use the following job codes:

401(a)* Retirees	
Retirees – Faculty	
5101	Faculty Retiree (401(a) Retirement Plan)
5104	Faculty Retiree - Disability (401(a) Retirement Plan)
5102	Faculty Retiree-Emeritus (401(a) Retirement Plan)
5103	Faculty Retiree/Surviving Spouse - Supple Annuit (401(a) Retirement Plan)
5201	Surviving Spouse - Faculty Retiree (401(a) Retirement Plan)
Retirees - Officers/University Staff	
5110	University Staff Retiree (401(a) Retirement Plan)
5111	University Staff Retiree - Disability (401(a) Retirement Plan)
5202	Surviving Spouse - University Staff Retiree (401(a) Retirement Plan)
5203	Surviving Dependent

PERA Retirees	
Retirees – Faculty	
5112	Faculty Retiree (PERA)
5116	Faculty Retiree - Disability (PERA)
Retirees - Officers/University Staff	
5109	University Staff Retiree - (PERA)
5117	University Staff Retiree - Disability (PERA)
5118	University Staff Retiree - Life Only (PERA)
5105	RBA-Recipient (PERA)
5115	Officer Retiree (PERA)
Retirees - Classified Staff	
5106	Classified Staff Retiree (PERA)
5108	Classified Staff Retiree (PERA) - Life Only
5113	Classified Staff Retiree - Disability (PERA)

Best practice for hiring process for a working retiree

Follow campus/unit procedures for recruiting and hiring working retirees.

Recruitment

- Appointments exceeding 6 months are required to be posted per the Colorado Equal Pay for Equal Work Act regulations. View the [Colorado Equal Pay for Equal Work Act webpage](#).
- Please refer to the [Creating or Updating a Non-Person Profile step by step guide](#) for more information on posting a position for recruitment.

Position Setup

Departments may create a new position or convert an existing position by inserting a new row and updating the job code. Refer to the [creating a new position step by step guide](#) or the [updating an existing position step by step guide](#) to prepare the position.

Position data reflects:

- Working retiree job code consistent with their retirement (PERA or ORP) program.
- Temporary status
- Full/Part Time and Standard Hours designations are at the department's discretion.
- An optional update to the title field reflecting the Working/Business Title consistent the duties being performed. The title field may be changed from the defaulted job code title of *working ORP retiree-Staff* or *working ORP retiree-Faculty/Faculty Research*.
- FLSA status consistent with desired comp frequency (biweekly, contract or monthly) and employee type (hourly or salaried).
- Nonexempt: Biweekly (hourly pay). Timesheets are required.
- Exempt: Monthly (salary and contract pay). No timesheets are uploaded. Additional Pay is optional.

Template Based Transaction

- Departments use the hire/rehire/additional job template to rehire on an existing empl record or add an employment instance. Use empl record 1 or higher.
- Do not use the retiree rehire empl record (which should be record 0) for working retiree positions.
- If Campus HR must convert an existing active empl rcd to a working retiree record, use the transfer employee template.
- The use of these templates results in the assignment of the correct empl class on the working retiree record.
- Compensation fields are determined according to the chart referenced in the section “Pay Components for the Working Retiree “
- Templates follow campus workflow for approval.

Transaction Timing

- The template for the working retiree job should be completed after the CU active employee’s final paycheck has been processed.
- An effective date of the *working ORP retiree* job may be the same day as or any day after the retirement effective date.
- When the template effective date for the working retiree position overlaps during the same month as the final CU active employee paycheck, wait until after the final CU employee paycheck processes, and then enter the hire row for the working retiree with a back dated effective date, and process all retroactive earnings in the next available pay cycle.

Contact Us

Departments seeking clarification or technical assistance hiring working retirees, please reach out to Employee Services.

HCM Help Desk

- Submit a ticket at hcm_community@cu.edu.
- Call 303-860-4200, option 2.

ES Benefits

- Submit a ticket at benefits@cu.edu.
- Call 303-860-4200, option 3.