

Colorado PERA is pursuing rulemaking with a proposed effective date of March 17, 2025. The rules hearing will be on January 17, 2025, at 10:00 am, at PERA's office in Denver (1301 Pennsylvania Street, Denver, CO 80203). Information about the proposed rule changes is found below.

PERA greatly values feedback and invites the public to submit comments on the proposed changes to PERA's Rules in writing in advance of the January 17, 2025, Board meeting, or in person or virtually during the 10:00 a.m. rules hearing. Written comments prior to the hearing can be emailed to boardquestions@copera.org or mailed to Colorado PERA Board of Trustees, PO Box 5800, Denver, CO 80217-5800. In-person comments may be offered at PERA's office in Denver, and virtual comments during the rules hearing may be offered by calling 855-721-0566 at least 15 minutes prior to the start of the hearing. If possible, please register in advance by emailing boardquestions@copera.org.

Purpose of Rulemaking

Authority

The statutory authority for rulemaking by the Public Employees' Retirement Association is Colorado Revised Statute section 24-51-204(5), as amended.

Scope and Purpose

The purpose of this rulemaking is to amend 8 CCR 1502-1 (Colorado PERA Rules) as follows:

1. 1.20F(1) is being amended to clarify that lump-sum payments of accrued leave made at termination are Colorado PERA-includable salary only if made within 60 days after the member's termination.
2. 2.15 is being amended to specify that employers participate in Colorado PERA pursuant to section 24-51-101(20), C.R.S. and are assigned to one of five divisions. Rule 2.15 will no longer list employers. A list of Colorado PERA employers is on PERA's website for informational purposes.
3. 2.20 is being amended to allow Colorado PERA to send staff determination letters, executive director initial decisions, and other administrative appeal information electronically through PERA's secure channels, to reorganize and renumber the sections of that Rule, and to clarify Colorado PERA's use of a non-voting hearing officer and that person's role in the administrative review process.
4. 2.35 is being amended to reflect that employer names will no longer be listed in PERA rules.
5. 2.90D is being amended to reflect the updated name of Colorado PERA's annual financial report.
6. 8.10 is being amended to clarify that Colorado PERA allows benefit option designations to be made electronically as prescribed by Colorado PERA.
7. 8.20 is being amended to clarify that Colorado PERA allows designations of a named beneficiary, cobeneficiary, or coannuitant for retirement purposes to be made electronically as prescribed by Colorado PERA.
8. 9.10 is being amended to clarify that Colorado PERA allows designations of a named beneficiary for survivor purposes to be made electronically as prescribed by Colorado PERA.
9. 11.10D(3) and (4) are being amended pursuant to legislation passed in 2024 (House Bill 24-1044) that (1) changes the deadline from the start of the calendar year to September 1 for employers to designate retirees working after retirement in a capacity that exceeds the general 110-day limit, and (2) changes the number of retirees that certain employers may designate to a number higher than 10.
10. 11.10D(5) is being added to clarify that a retiree who is designated by an employer to work more than 110 days in a calendar year is limited to one designation per position, per employer, per year. This prevents retirees from being redesignated during the year, unless it is for a different position or is at a different employer.
11. 11.10D(6) is being added to the working after retirement rule. In the 2024 legislative session, House Bill 24-1044 added a six-year limitation to certain working after retirement designations. Rule 11.10D(6) clarifies that the new six-year limitation on certain positions exceeding the 110-day limit will be administered on a calendar year basis beginning January 1, 2025. Further, that after six consecutive years, the retiree must take a one full calendar year break from designation before being redesignated.

12. 12.10A(1)(c) is being amended to enable surviving cobeneficiaries to enroll in PERA's Health Care Program within 30 days of their first benefit payment rather than the death of the retiree.
13. 12.10A(2)(a) is being amended to allow certain surviving spouses to enroll in PERA's Health Care Program within 30 days after the loss of coverage rather than 30 days after the date of death of the retiree.
14. 12.10A(2)(b) is being amended to allow divorced spouses of a retiree to enroll in PERA's Health Care Program within 30 days after the loss of coverage rather than 30 days after the date of the divorce.
15. 13.30 is being amended to clarify that Colorado PERA allows life insurance beneficiary designations to be made electronically as prescribed by Colorado PERA.
16. 17.80 is being added to clarify that beneficiaries in the 457(b) Plan must be designated as that Plan specifies.

Rule Amendments

1.20 Terms Used in Rules

Terms used in the Rules shall have the meaning specified:

- A. Foreign employer means a person or an entity that is formed under the laws of a jurisdiction outside the United States or its Territories.
- B. Pay pattern means the frequency of periodic salary payments.
 - (1) Academic pay pattern means salary is paid over a period of at least 8 months but less than 12 months.
 - (2) Seasonal pay pattern means salary is paid over a period of 1 to 11 months as determined by work available.
 - (3) Traditional pay pattern means salary is paid over a period of 12 months.
- C. Noncovered employment means public or private employment with an employer in the United States, its territories, or any foreign country for which no PERA service credit was earned. Qualified service and non-qualified service shall be determined in accordance with the Internal Revenue Code, and the Internal Revenue Service Rules and Regulations.
- D. Retroactive salary means salary for previous periods of employment for which payment was delayed or the rate of pay subsequently changed. Retroactive salary payments shall be considered earned in the months for which the salary should have been paid, had no delay or subsequent rate change occurred.
For retroactive salary payments that are made pursuant to court orders or arbitration awards or litigation and grievance settlements, the PERA-includable salary cannot be greater than the

rate of pay the member would have received had he or she been employed with the employer and/or paid at the time the services were performed. In the event that the retroactive salary payment is less than the rate of pay the member would have received had he or she been employed with the employer and/or paid at the time the services were performed, the Association shall provide partial service credit to the member by prorating the service credit in the same proportion to the salary that was actually paid versus the salary that would have been paid.

E. Qualified Children

- (1) Natural children means those biological children of a member who are conceived prior to the date of death of the member and are born within the normal gestation period after the date of the death of the member.
- (2) Adopted children means those for whom a petition for adoption was filed in court prior to the date of the death of the member and such petition is diligently pursued to the entry of the final decree of adoption.
- (3) Qualified children shall not include natural or adopted children of a member or inactive member whose parental relationship to the child has been terminated or determined by a court not to exist prior to the death of the member or inactive member.
- (4) Qualified children shall not include natural children of a member or inactive member whose parental relationship to the child is determined by a court after the death of the member or inactive member.
- (5) Qualified children shall include natural or adopted children of a member or inactive member who are legally adopted by another parent after the death of the member or inactive member. This subsection (5) shall not apply to qualified children eligible for benefits pursuant to the provisions of Section 24-51-1737, C.R.S.
- (6) For purposes of the DPS benefit structure, qualified children means those children who are eligible to receive survivor benefits pursuant to Section 24-51-1737, C.R.S.

F. Salary

(1) Accrued Leave Payments

- (a) Payments by an employer in satisfaction of amounts owed for accrued but unused leave shall be treated as PERA salary pursuant to 24-51-101(42), C.R.S., if the following criteria are met:
- The payment by the employer of the accrued leave is made in a lump sum ~~at within 60 days after~~ the termination of the member's employment or in periodic payments after severing employment not at the election of the member. Periodic payments must be made over consecutive pay periods and for a period not to exceed the amount of service credit awarded in association with the payment. In the event that periodic payments are made, a single benefit adjustment will be made at the end of the payment period;
 - The accrued leave payments are paid at a rate not to exceed the member's most recent rate of pay; and
 - The payment is for accrued leave earned by the member pursuant to an established employer policy or employment contract and not as a result of a retroactive grant or an award by the employer.
- (b) If each of the above criteria are met, consistent with longstanding PERA practice, the accrued leave payment will be treated as salary in calculating service credit and Highest Average Salary for retirement by applying the payment over the number of months as determined by the member's most recent monthly rate of pay. Additional service credit for these months will be included in the retirement benefit calculation. These months may also be used in the highest average salary calculation.
- (c) Salary includes an annual lump sum payment of accrued leave, not at the election of the member, paid because the individual has accrued in excess of the maximum accumulation allowed by the employer's established leave policy.

(d) Notwithstanding anything herein to the contrary, any payout of leave made for a year the member has reached any maximum limit imposed under federal income tax law, including the limitations set forth in section 401(a)(17) of the federal Internal Revenue Code of 1986, as amended, shall not be included in the member's salary or service credit for the year paid or any future year.

- (2) Cash Payments in lieu of Fringe Benefits
Cash payments in lieu of fringe benefits paid by an employer will be treated as PERA salary pursuant to section 24-51-101(42), C.R.S., if the Association determines that the payment is includable pursuant to this Rule and is in no way designed to manipulate Highest Average Salary.
- (3) Performance or Merit Payments
Performance or merit payments are payments which are in addition to regular salary or which replace regular salary increases in recognition of sustained employee performance over the evaluation period. In order for performance or merit payments to be treated as PERA salary pursuant to 24-51-101(42), C.R.S., the Association must have determined that the payment is includable pursuant to this Rule and is in no way designed to manipulate Highest Average Salary. All payments shall be considered earned in the month in which the performance payment is made, except that payments to DPS members who were eligible to retire as of January 1, 2011, shall be considered earned in the months for which the performance payment was based.
- (4) Contributions Under Internal Revenue Code Section 125 and 132
- (a) For members who were members, inactive members, or retirees on June 30, 2019, salary shall not include amounts excluded from gross income under a cafeteria plan defined in Internal Revenue Code Section 125, or under a qualified transportation fringe benefit program defined in Internal Revenue Code Section 132(f) (4), so long as such deductions are made in equal periodic deductions through the year.

- (b) For members who were not members, inactive members, or retirees on June 30, 2019, salary shall include amounts excluded from gross income under a cafeteria plan defined in Internal Revenue Code Section 125, or under a qualified transportation fringe benefit program defined in Internal Revenue Code Section 132(f)(4).
 - (5) Payments made by an employer for differential pay, as defined in section 414(u) (12) of the Internal Revenue Code of 1986, as amended, shall be treated as PERA salary pursuant to 24-51-101(42), C.R.S.
 - (6) Tips
Tips received by a member for services rendered in connection with his or her employment by an employer shall be salary pursuant to section 24-51-101(42), C.R.S.
 - (7) One-time payments
PERA employers pay one-time, non-base building payments to their employees as compensation for services rendered. Under section 24-51-101(42), C.R.S., payments made to employees that are actually for services rendered can be PERA salary, but honorariums, cash awards, bonuses, and other payments enumerated in sections 24-51-101(42)(a)(II) and (b)(II), C.R.S., are not PERA salary. One-time, non-performance, and non-merit based payments paid by an employer shall be treated as PERA salary pursuant to section 24-51-101(42), C.R.S. if the employer demonstrates its intent that the payment is a salary payment rather than a bonus, and the Association determines that the payment is includable pursuant to this Rule and is in no way designed to manipulate Highest Average Salary.
- G. Highest Average Salary**
- (1) In calculating Highest Average Salary, the Association shall sort the three or five periods of twelve consecutive months of service credit in chronological order.
 - (2) For a member who was a member, inactive member, or retiree on December 31, 2006, and who has an effective date of retirement on or after January 1, 2009 and has more than 36 months of earned service credit and less than 48 months of earned service credit, the Highest Average Salary shall be calculated using the highest annual salaries associated with three periods of twelve consecutive months of service credit and no annual base salary shall be used.
 - (3) For a member who was not a member, inactive member or retiree on December 31, 2006, and who has five years of service credit on December 31, 2019, or a member of the judicial division who does not have five years of service credit on December 31, 2019, or a member of the judicial division who was not a member, inactive member, or retiree on December 31, 2019, and who has more than 36 months of earned service credit and less than 48 months of earned service credit, the Highest Average Salary shall be calculated using the highest annual salaries associated with three periods of twelve consecutive months of service credit and no annual base salary shall be used.
 - (4) For a member or inactive member who does not have five years of service credit on December 31, 2019, or a member who was not a member, inactive member, or retiree on December 31, 2019, who has more than 60 months of earned service credit and less than 72 months of earned service credit, the Highest Average Salary shall be calculated using the highest annual salaries associated with five periods of twelve consecutive months of service credit and no annual base salary shall be used.
 - (5) For purposes of section 24-51-101(25), C.R.S., and this Rule 1.20G, the term "highest annual salaries" shall mean the salaries associated with four or six periods of twelve consecutive months of service credit that when summed together achieve the highest cumulative value. The salaries associated with each individual twelve month period of service credit shall not be considered separately from the four- or six-year cumulative total for purposes of determining which periods yield the "highest annual salaries."
 - (6) This Rule 1.20G shall not apply to DPS members who are eligible to retire as of January 1, 2011.
- ## 2.15 Employer Assignments
- Employers participate in PERA pursuant to section 24-51-101(20), C.R.S. Employers are assigned to one of five Divisions (State, School, Local Government, Judicial, and Denver Public Schools). State Division employers are further designated as either (A) Institutions of Higher Education or (B) Agencies and Instrumentalities. The PERA website maintains a list of employers and designations for informational purposes.
- A.—State Division**
- (1)—Within the State Division, one group shall be designated Institutions of Higher Education, and the other shall be designated Agencies and Instrumentalities.

~~(A) The Institutions of Higher Education group of the State Division shall consist of the following employers and their employees and any other institutions of higher education established subsequent to the adoption of the Rules:~~

~~Adams State University
Aims Community College
Arapahoe Community College
Auraria Higher Education Center
Community College of Aurora
Colorado Mesa University
Colorado Mountain College
Colorado Northwestern Community College
Colorado School of Mines
Colorado State University
Colorado State University at Pueblo
Commission on Higher Education
Community College of Aurora
Community College of Denver
Fort Lewis College
Front Range Community College
Lamar Community College
Metropolitan State University of Denver
Morgan Community College
Northeastern Junior College
Otero Junior College
Pikes Peak Community State College
Pueblo Community College
Red Rocks Community College
State Board for Community Colleges and Occupational Education
Trinidad State Junior College
University of Colorado
University of Northern Colorado
Western Colorado University~~

~~(B) The Agencies and Instrumentalities group of the State Division shall consist of the following employers and their employees and any other state agency or instrumentality established subsequent to the adoption of the Rules:~~

~~CollegelInvest
College Assist
Colorado Association of School Boards
Colorado Association of School Executives
Colorado High School Activities Association
Colorado House of Representatives
Colorado Senate
Colorado Water Resources & Power Development Authority
Colorado Community College System
CoverColorado
Department of Agriculture
Department of Corrections~~

~~Department of Early Childhood
Department of Education
Department of Health Care Policy and Financing
Department of Human Services
Department of Labor and Employment
Department of Law
Department of Local Affairs
Department of Military and Veterans Affairs
Department of Natural Resources
Department of Personnel and Administration
Department of Public Health and Environment
Department of Public Safety
Department of Regulatory Agencies
Department of Revenue
Department of State
Department of the Treasury
Department of Transportation
Fire and Police Pension Association
Joint Budget Committee
Judicial Department
Judicial District Attorneys (Districts 1st – 22nd)
Legislative Council
Office of the District Attorneys
Office of Economic Development and International Trade
Office of the Governor
Office of Information Technology
Office of Legislative Legal Services
Office of the Lieutenant Governor
Office of the State Auditor
Pinnacol Assurance
Public Employees' Retirement Association
School for the Deaf and the Blind
Special District Association of Colorado
State Historical Society~~

~~B. The School Division shall consist of the following affiliated employers and their employees and any other school district established and affiliated subsequent to the adoption of the Rules:~~

~~Adams County~~

~~Adams 12 Five Star Schools
Adams County School District 14
Bennett School District 29J
Brighton School District 27J
Mapleton School District 1
Strasburg School District 31J
Westminster Public Schools~~

~~Alamosa County~~

~~Alamosa County School District Re-11J
Sangre de Cristo School District Re-22J~~

Arapahoe County

Adams-Arapahoe School District 28J
Byers School District 32J
Cherry Creek School District 5-
Deer Trail School District 26J-
Englewood School District 1-
Littleton School District 6-
Sheridan School District 2

Archuleta County

Archuleta County School District 50 Jt

Baca County

Campo School District RE-6-
Pritchett School District RE-3
Springfield School District RE-4-
Vilas School District RE-5-
Walsh School District RE-1

Bent County

Las Animas School District RE-1-
McClave School District RE-2

Boulder County

Boulder Valley School District RE2-
St. Vrain Valley School District RE1J

Chaffee County

Buena Vista School District R-31-
Salida School District R-32(J)

Cheyenne County

Cheyenne County School District Re-5-
Kit Carson School District R-1

Clear Creek County

Clear Creek School District RE-1

Conejos County

North Conejos School District RE1J-
Sanford School District 6J
South Conejos School District RE 10

Costilla County

Centennial School District R-1-
Sierra Grande School District R-30

Crowley County

Crowley County School District RE-1

Custer County

Custer County Consolidated School District C-1

Delta County

Delta County School District 50(J)

Dolores County

Dolores County School District Re No. 2

Douglas County

Douglas County School District Re-1

Eagle County

Eagle County School District Re 50

Elbert County

Agate School District 300
Big Sandy School District 100J-
Elbert School District 200-
Elizabeth School District C-1
Kiowa School District C-2

El Paso County

Academy School District #20-
Calhan School District RJ1
Cheyenne Mountain School District 12-
Colorado Springs School District 11-
Edison School District 54 Jt
Ellicott School District 22
Falcon School District 49-
Fountain School District 8-
Hanover School District 28-
Harrison School District 2-
Lewis-Palmer School District 38
Manitou Springs School District 14-
Miami/Yoder School District 60 Jt-
Peyton School District 23 Jt-
Widefield School District 3

Fremont County

Canon City School District Re-1
Cotopaxi School District Re-3-
Florence School District Re-2

Garfield County

Garfield School District 16-
Garfield School District Re-2-
Roaring Fork School District Re-1

Gilpin County

Gilpin County School District Re-1

Grand County

East Grand School District 2-
West Grand School District 1

Gunnison County

Gunnison Watershed School District Re1J

Hinsdale County

Hinsdale County School District Re-1

Huerfano County

Huerfano School District Re-1
La Veta School District Re-2

Jackson County

North Park School District R-1

Jefferson County

Jefferson County School District R-1

Kiowa County

Kiowa County School District RE-1

Plainview School District Re-2

Kit Carson County

Arriba-Flagler Consolidated School District No-20

Bethune School District R-5

Burlington School District Re-6J

Hi-Plains School District R-23

Stratton School District R-4

Lake County

Lake County School District R-1

La Plata County

Bayfield School District 10Jt-R

Durango School District 9-R

Ignacio School District 11 Jt

Larimer County

Estes Park School District R-3

Poudre School District R-1

Thompson School District R-2J

Las Animas County

Aguilar Reorganized School District 6

Branson Reorganized School District 82

Hoehne Reorganized School District 3

Kim Reorganized School District 88

Primero Reorganized School District 2

Trinidad School District 1

Lincoln County

Genoa/Hugo School District C-113

Karval School District Re 23

Limon School District Re 4J

Logan County

Buffalo School District Re-4

Frenchman School District Re-3

Plateau School District Re-5

Valley School District Re-1

Mesa County

De Beque School District 49 Jt

Mesa County Valley School District 51

Plateau Valley School District 50

Mineral County

Creede Consolidated School District 1

Moffat County

Hayden School District Re 1

Moffat County School District Re No:1

Montezuma County

Dolores School District RE 4A

Mancos School District Re-6

Montezuma-Cortez School District Re 1

Montrose County

Montrose County School District Re-1J

West End School District Re-2

Morgan County

Brush School District Re-2 (J)

Fort Morgan School District Re-3

Weldon Valley School District Re-20 (J)

Wiggins School District Re-50 (J)

Otero County

Cheraw School District 31

East Otero School District R1

Fowler School District R4J

Manzanola School District 3J

Rocky Ford School District R2

Swink School District 33

Ouray County

Ouray School District R-1

Ridgway School District R-2

Park County

Park County School District Re-2

Platte Canyon School District 1

Phillips County

Haxtun School District Re-2J

Holyoke School District Re-1J

Pitkin County

Aspen School District 1

Prowers County

Granada School District Re-1

Holly School District Re-3

Lamar School District Re-2

Wiley School District Re-13 Jt

Pueblo County

Pueblo City School District 60

Pueblo County Rural School District 70

Rio Blanco County

Meeker School District RE1

Rangely School District RE4

Rio Grande County

Del Norte School District C-7

Monte Vista School District C-8

Sargent School District Re-33J

Routt County

South Routt School District Re 3

Steamboat Springs School District Re 2

Saguache County
 Center Consolidated School District 26-Jt
 Moffat School District 2
 Mountain Valley School District Re-1
 San Juan County
 Silverton School District 1
 San Miguel County
 Norwood School District R-2J
 Telluride School District R-1
 Sedgwick County
 Julesburg School District Re-1
 Revere School District
 Summit County
 Summit School District Re-1
 Teller County
 Cripple Creek-Victor School District Re-1
 Woodland Park School District RE-2
 Washington County
 Akron School District R-1
 Arickaree School District R-2
 Lone Star School District 101
 Otis School District R-3
 Woodlin School District R-104
 Weld County
 Ault-Highland School District Re-9
 Briggsdale School District Re-10
 Eaton School District Re-2
 Weld County School District Re-1
 Greeley School District 6
 Johnstown-Milliken School District Re-5J
 Keenesburg School District Re-3
 Pawnee School District Re-12
 Platte Valley School District Re-7
 Prairie School District Re-11
 Weld County School District Re-1
 Weld County School District Re-4
 Weld County School District Re-8
 Windsor School District Re-4
 Yuma County
 Idalia School District RJ-3
 Liberty School District J-4
 Wray School District RD-2
 Yuma School District 1
 Boards of Cooperative Educational Services (BOCES)
 Adams County Board of Cooperative
 –Educational Services
 Centennial Board of Cooperative Educational
 –Services
 Colorado River Board of Cooperative
 –Educational Services

East Central Board of Cooperative Educational
 –Services
 Education reEnvisioned Board of Cooperative
 –Educational Services
 Expeditionary Learning School Board of Cooperative
 –Educational Services
 Grand Valley Board of Cooperative Educational
 –Services
 Mount Evans Board of Cooperative Educational
 –Services
 Mountain Board of Cooperative Educational Services
 Northeast Board of Cooperative Educational Services
 Northwest Colorado Board of Cooperative Educational
 –Services
 Pikes Peak Board of Cooperative Educational Services
 Rio Blanco Board of Cooperative Educational Services
 San Juan Board of Cooperative Educational Services
 San Luis Valley Board of Cooperative Educational
 –Services
 Santa Fe Trail Board of Cooperative Educational
 –Services
 South Central Board of Cooperative Educational
 –Services
 Southeastern Board of Cooperative Educational
 –Services
 Uncompahgre Board of Cooperative Educational
 –Services
 Ute Pass Board of Cooperative Educational Services

Vocational Schools

Technical College of the Rockies

Other

Colorado Consortium for Earth and Space Science
 –Education

C. Local Government Division

The Local Government Division shall consist of the following affiliated employers and their employees and any other entity of local government or public agency other than state that elect to affiliate with the Association:

Adams and Jefferson County Hazardous Response
 –Authority
 Alamosa Housing Authority
 Arapahoe Park and Recreation District
 Aurora Housing Authority
 Baca Grande Water & Sanitation District
 Beulah Water Works District
 Black Hawk Central City Sanitation District
 Blanca-Fort Garland Metropolitan District
 Boulder County
 Boulder County Public Trustees' Office
 Boulder Public Library District
 Boxelder Sanitation District
 Brush Housing Authority
 Carbon Valley Park & Recreation District
 Castle Pines Metropolitan District

Castle Pines North Metropolitan District
 Center Housing Authority
 Central Colorado Water Conservancy District
 Cheyenne Wells Housing Authority
 City of Alamosa
 City of Boulder
 City of Castle Pines
 City of Colorado Springs
 City of Fort Morgan
 City of Las Animas
 City of Lone Tree
 City of Manitou Springs
 City of Pueblo
 City of Wray
 City of Yuma
 Clearview Library District
 Collbran Conservancy District
 Colorado District Attorneys' Council
 Colorado First Conservation District
 Colorado Health Facilities Authority
 Colorado Housing and Finance Authority
 Colorado Library Consortium
 Colorado River Fire Protection District
 Colorado School District Self-Insurance Pool
 Colorado Springs Utilities
 Columbine Knolls-Grove Metropolitan
 –Recreation District
 Costilla Housing Authority
 County Technical Services
 Cucharas Sanitation and Water District
 Douglas County Housing Partnership
 Douglas County Libraries
 Durango Fire Protection District
 East Cheyenne Groundwater Management
 –District
 East Larimer County Water District
 Eastern Rio Blanco Metropolitan Recreation &
 –Park District
 Eaton Housing Authority
 Elbert County Library District
 Elizabeth Park and Recreation District
 El Paso – Teller County Emergency Telephone
 –Service Authority
 Estes Park Housing Authority
 Estes Park Local Marketing District
 Estes Valley Fire Protection District
 Estes Valley Public Library District
 Forest Lakes Metropolitan District
 Fremont Conservation District
 Fremont Sanitation District
 Garfield County Housing Authority
 Grand Junction Regional Airport Authority
 Grand Valley Fire Protection District
 Green Mountain Water and Sanitation District
 GVR Metropolitan District
 Housing Authority of Arriba
 Housing Authority of the City of Boulder
 Housing Authority of the City of Colorado
 –Springs

Housing Authority of the County of Adams
 Housing Authority of the Town of Limon
 Lamar Housing Authority
 Lamar Utilities Board
 Left Hand Water District
 Longmont Housing Authority
 Longs Peak Water District
 Louisville Fire Protection District
 Maiker Housing Partners
 Meeker Cemetery District
 Meeker Regional Library District
 Meeker Sanitation District
 Montrose Fire Protection District
 Montrose Recreation District
 Monument Sanitation District
 Morgan Conservation District
 Morgan County Quality Water District
 Mountain View Fire Protection District
 Mountain Water and Sanitation District
 Niwot Sanitation District
 North Carter Lake Water District
 North Chaffee County Regional Library
 North Front Range Water Quality Planning
 –Association
 Northeast Colorado Health Department
 Northeastern Colorado Association of Local
 –Governments
 Park Center Water District
 Pine Drive Water District
 Pikes Peak Regional Building Department
 Pine Drive Water District
 Plum Creek Water Reclamation Authority
 Pueblo City-County Health Department
 Pueblo Library District
 Pueblo Transit Authority
 Pueblo Urban Renewal Authority
 Rampart Regional Library District
 Rangely Regional Library District
 Red Feather Mountain Library District
 Red, White & Blue Fire Protection District
 Republican River Water Conservation District
 Rifle Fire Protection District
 Rio Blanco Fire Protection District
 Rio Blanco Water Conservancy District
 Routt County Conservation District
 Sable-Altura Fire Protection District
 San Luis Valley Development Resources Group
 San Luis Valley Water Conservancy District
 San Miguel County Public Library District
 San Miguel Regional and Telluride Housing Authority
 Scientific and Cultural Facilities District
 Sheridan Sanitation District #1
 Soldier Canyon Water Treatment Authority
 Southwest La Plata Library District
 Statewide Internet Portal Authority
 Steamboat II Water and Sanitation District
 Strasburg Metropolitan Parks & Recreation District
 St. Vrain Sanitation District

Tabernash Meadows Water and Sanitation
 –District
 Town of Alma
 Town of Bayfield
 Town of Crawford
 Town of Dinosaur
 Town of Eckley
 Town of Estes Park
 Town of Firestone
 Town of Lake City
 Town of Lochbuie
 Town of Mountain Village
 Town of Mt. Crested Butte
 Town of Platteville
 Town of Rico
 Town of Rye
 Town of Seibert
 Town of Silver Plume
 Town of Timnath
 Trails Park and Recreation District
 Tri-County Health Department
 Tri-Lakes Wastewater Treatment Facility
 Upper Colorado Environmental Plant Center
 Upper Thompson Sanitation District
 Washington-Yuma Counties Combined
 –Communications Center
 Weld County Department of Public Health and
 –Environment
 West Greeley Conservation District
 Western Rio Blanco Metropolitan Recreation
 –and Park District
 White River Conservation District
 Wray Housing Authority
 Yuma Housing Authority

D.—Judicial Division

The Judicial Division shall consist of judges elected or appointed to positions in the following courts and any court established subsequent to the adoption of the Rules:

1st–22nd District Court
 Adams County Court
 Alamosa County Court
 Arapahoe County Court
 Archuleta County Court
 Baca County Court
 Bent County Court
 Boulder County Court
 Broomfield County Court
 Chaffee County Court
 Cheyenne County Court
 Clear Creek County Court
 Conejos County Court
 Costilla County Court
 Court of Appeals
 Crowley County Court
 Custer County Court
 Delta County Court

Denver County Court
 Denver Juvenile Court
 Denver Probate Court
 Dolores County Court
 Douglas County Court
 Eagle County Court
 Elbert County Court
 El Paso County Court
 Fremont County Court
 Garfield County Court
 Gilpin County Court
 Grand County Court
 Gunnison County Court
 Hinsdale County Court
 Huerfano County Court
 Jackson County Court
 Jefferson County Court
 Kiowa County Court
 Kit Carson County Court
 Lake County Court
 La Plata County Court
 Larimer County Court
 Las Animas County Court
 Lincoln County Court
 Logan County Court
 Mesa County Court
 Mineral County Court
 Moffat County Court
 Montezuma County Court
 Montrose County Court
 Morgan County Court
 Otero County Court
 Ouray County Court
 Park County Court
 Phillips County Court
 Pitkin County Court
 Prowers County Court
 Pueblo County Court
 Rio Blanco County Court
 Rio Grande County Court
 Routt County Court
 Saguache County Court
 San Juan County Court
 San Miguel County Court
 Sedgwick County Court
 Summit County Court
 Supreme Court
 Teller County Court
 Washington County Court
 Weld County Court
 Yuma County Court

G.—Denver Public Schools Division
 Denver Public School District No. 1

2.20 Administrative Review

- A. Request for Executive Director Initial Decision
A written request for an initial decision by the Executive Director must be received by the Association within 90 days after the date on which the staff decision is ~~mailed~~sent. The staff decision shall be sent ~~by electronically through PERA's authorized secure channels or via~~ certified mail.
- B. Request for Administrative Hearing
A written request for administrative hearing, including specifics, must be received by the Association within 45 days after the date on which the notice of the initial decision is ~~mailed~~sent. The initial decision shall be made by PERA's Executive Director or the Executive Director's designee, and written notice of the initial decision shall be sent ~~by electronically through PERA's authorized secure channels or via~~ certified mail.

C. Administrative Hearing

- ~~E~~(1) Notification of Scheduled Administrative Hearing
The person for whom the hearing is being conducted or their attorney, if represented, and the person representing the PERA administration will be notified electronically through PERA's authorized secure channels or via ~~by~~ certified mail ~~and first-class mail~~ of the time, date and place of the hearing no less than 45 days prior to the date of the hearing.
- ~~D~~(2) Submission of Information Prior to the Hearing
- ~~(1)~~(a) No less than 30 days prior to the date for which the hearing is scheduled, the person who requested the hearing and the person representing the PERA administration each shall submit: (a) a statement which includes the issues presented, a brief analysis of those issues, the names of all witnesses to appear, a brief description of their expected testimony, and (b) the written information to be considered at the hearing.

~~(2)~~(b) No less than 20 days prior to the date for which the hearing is scheduled, the person who requested the hearing and the person representing the PERA administration each shall submit: a responsive statement including, to the extent appropriate, the same elements set forth in Rule 2.20 ~~DC~~ (12) ~~(a)(a), and (b)~~ and any additional written information to be considered at the hearing. After this submission, no further written information is to be submitted unless good cause is shown for the late submission.

~~E~~(3) Burden of Proof

The person who requested the hearing shall bear the burden of proof by a preponderance of the evidence at the hearing.

~~D. F.~~ Consolidation of Administrative Appeals

Any party to an appeal may request consolidation of an executive director initial decision or administrative hearing in appropriate circumstances. The party requesting consolidation must make such request in writing no later than 30 days after the deadline for a written request for executive director initial decision or administrative hearing is due pursuant to Rule 2.20A or B. Within 10 days of such a request, the other party may submit a written response stating that party's position regarding consolidation. The decision to consolidate at the executive director initial decision stage will be made by the Executive Director. Upon request of either party, the Board Chair at his or her in their discretion; the request to consolidate at the administrative hearing stage will be made by the hearing officer in their discretion may direct consolidation of executive director initial decisions, and/or administrative hearings in appropriate circumstances. The party requesting consolidation must make such request in writing no later than 30 days after the deadline for a written request for executive director initial decision or administrative hearing is due pursuant to Rule 2.20A or B. Within 10 days of such a request, the other party may submit a written response stating that party's position regarding consolidation.

G. E. Administrative Hearing

- (1) Appointment of Panel Members
The Panel shall consist of three Board members appointed by the Chair.
- (2) Responsibilities of Panel
The Panel shall hear and consider the evidence and then shall issue written findings of fact, conclusions of law, and the decision. After thirty days from the date the Panel's decision is ~~mailed~~~~sent~~, the Panel's decision shall constitute final administrative action appealable under Colorado Rule of Civil Procedure 106(a)(4) unless either party chooses to appeal the decision to the PERA Board pursuant to ~~subparagraph (3)~~ section (F) below. Written notice of the Panel's decision shall be sent electronically through PERA's authorized secure channels or viaby certified mail to each person who requested the hearing or to their attorney, if represented, and to the person representing the PERA administration.

(3) Hearing Officer

An administrative law judge from the Office of Administrative Courts shall serve as a non-voting hearing officer for administrative hearings. The non-voting hearing officer shall issue pre-hearing rulings as needed and conduct the hearing.

(3) F. Review by the Board

- ~~(a)~~ (1) Any party may choose to appeal the Panel's decision to the PERA Board. If any party chooses to appeal, it must submit a written request for review to the PERA Board, which must be received by the Association within 30 days after the date on which the Panel's decision is mailed. If no appeal is made to the PERA Board within the 30 days, the Panel's decision shall become final administrative action at the expiration of the 30 days to appeal to the PERA Board.
- ~~(b)~~ (2) If a request for review to the PERA Board is filed prior to the deadline, the PERA Board shall review the matter based on the existing evidentiary record. The Board's review of the matter shall be limited to issues of law and shall not include review of the factual findings by the Panel. The record for Board review shall include the written materials considered by the Panel, the findings of fact, conclusions of law, and the Panel's decision. The Board may permit

briefs and oral argument, if requested by a party at the time of appeal. The three Board members who served on the Panel shall not participate in the Board's review. After review, the Board shall issue a written decision affirming, reversing, or modifying the Panel's decision. Alternatively, the Board may remand the matter to the Panel with instructions to make further factual findings on specific issues that will assist the Board in determining issues of law; however, the Board may not alter any factual findings made by the Panel. Once the Panel has conducted its additional factual findings, the matter shall be re-submitted to the Board to issue its written decision. Written notice of the Board's final decision shall be sent electronically through PERA's authorized secure channels or viaby certified mail to the parties or to their attorney, if represented, within 10 days of the date on which the written decision was made.

- ~~(4)~~ (3) If the PERA Board reviews the Panel's decision pursuant to ~~subsection (3) of section (G)~~ of this Rule, the Board's decision after its review shall constitute final administrative action appealable under Colorado Rule of Civil Procedure 106(a)(4).

2.35 State Division Candidates

- A. Within the State Division at least one of the members elected to the Board shall be an employee of an employer designated ~~in Rule 2.15-A(1)(A)~~ as an Institution of Higher Education, and at least one of the members elected shall be an employee of a State employer designated ~~in Rule 2.15-A(1)(B)~~ as an Agency or Instrumentality.
- B. Should a State Division candidate who receives the highest number of votes be an employee of one of the employers within the same group as all other current Board members from the State Division, the candidate who receives the most votes and who is employed by an employer from the State Division group not represented on the Board shall be declared elected.

2.90 Actuarial Assumptions

- A. Funding Method
The funding method used by the Association shall be the entry age actuarial cost method.
- B. Asset Valuation Method
The asset valuation method used by the Association shall be a "smoothed" market value of assets. The difference between actual market value actuarial gains from investment experience and the expected actuarial gains from investment experience is recognized over a four-year period.
- C. Actuarial Investment Assumption Rate
The actuarial investment assumption rate is 7.25 percent per year compounded annually, which is net after investment expenses.
- D. Other Assumptions
Other actuarial assumptions set by the Board include the mortality table, and the probabilities of age and service retirement, withdrawal from service, disability, and death-in-service. These assumptions shall be set forth in the Association's Comprehensive Annual Comprehensive Financial Report, and, upon approval of the Report by the Board, such actuarial factors shall become part of the actuarial assumptions under Rule 2.90.
- E. Money Purchase Benefits
The actuarial investment assumption rate and the mortality table shall be used in the actuarial determination of money purchase retirement benefits.

8.10 Election of Options

The election of a benefit option shall be made in writing and shall contain the signature of the member or the signature of the individual(s) appointed to represent the member. Alternatively, designation may be made electronically as prescribed by the Association.

8.20 Designation of Named Beneficiary, Cobeneficiary or Coannuitant

Designation of a named beneficiary, or cobeneficiary, or coannuitant shall be made in writing and shall contain the signature of the member or the signature of the individual(s) appointed to represent the member. Alternatively, designation may be made electronically as prescribed by the Association. Such designation shall take effect upon receipt by the Association.

- A. Named Beneficiary
The member or retiree may designate more than one named beneficiary. If more than one named beneficiary survives the member, the

single payment of the balance of the member contribution account and the amount of the matching employer contributions shall be shared equally. If more than one named beneficiary survives the retiree, the single payment of the balance remaining in the member contribution account and the amount of matching employer contributions shall be shared equally. Designation of the named beneficiary may be changed by the member or retiree at any time prior to death.

- B. Cobeneficiary
Only one cobeneficiary can be designated to receive benefits under the provisions of Options 2 or 3.
- C. Coannuitant
Under the DPS benefit structure, only one coannuitant can be designated to receive benefits under the provisions of Options P2, or P3.

9.10 Designation of Named Beneficiary

Designation of a named beneficiary or named beneficiaries shall be made in writing; and shall contain the signature of the member or the signature of the individual(s) appointed to represent the member. Alternatively, designation may be made electronically as prescribed by the Association. Such designation shall take effect upon receipt by the Association.

11.10 Employment After Service Retirement

A retiree receiving a service retirement or reduced service retirement benefit may be employed, under certain conditions, without reduction in benefits.

- A. Employment with an Affiliated Employer
 - (1) For a service retiree employed in a position subject to limits on employment after service retirement, employment of more than four hours per day shall be considered one day.
 - (2) Employment after service retirement shall include all of the time during which a retiree renders any paid service.
- B. Employment with a Non-Affiliated Employer
A retiree receiving a service retirement or reduced service retirement benefit may be employed with a non-affiliated employer without a reduction in or suspension of benefits.
- C. Employment of Benefit Recipients Other Than Retirees
Cobeneficiaries and survivors are not subject to employment limitations.

D. Employment Pursuant to Section 24-51-1101(1.8) and (1.9), C.R.S.

- (1) For the purposes of Section 24-51-1101(1.8), C.R.S., an "employer" is defined to be an entire school district and the charter schools of the district. Charter schools are not separate employers for purposes of Section 24-51-1101(1.8), C.R.S.
- (2) A service retiree who is working for an employer pursuant to Section 24-51-1101(1.8) or (1.9), C.R.S., may also work for one or more employers during the calendar year. Once the service retiree reaches one hundred ten days or seven hundred twenty hours in a calendar year, whichever is applicable, the retiree may only work any remaining days or hours, without a reduction in benefits, for the employer that designated that service retiree pursuant to Section 24-51-1101(1.8) or (1.9), C.R.S. Any employment with another employer will subject the retiree to a reduction in benefits pursuant to Section 24-51-1102, C.R.S.
- (3) For purposes of Section 24-51-1101(1.8) and (1.9), the employer must provide the Association with a list of any and all service retirees employed by the employer no later than ~~March 31st~~ September 1st of the applicable calendar year. The list must be updated with each service retiree who is hired that year.
- (4) For purposes of Section 24-51-1101(1.8) and (1.9), C.R.S., an employer is not required to designate all ~~ten~~ applicable service retirees by ~~March 31st~~ September 1st of the applicable calendar year. However, once ~~ten~~ all applicable service retirees have been designated during a calendar year pursuant to Section 24-51-1101(1.8), C.R.S., no additional service retirees may be designated even if one or more of the designated service retirees ceases work for that employer.
- (5) For purposes of Section 24-51-1101(1.8) and (1.9), C.R.S., a service retiree shall only be eligible for one designation per position per employer in a calendar year. Once designated, the service retiree may not be removed or redesignated during that calendar year.
- (4) (6) For purposes of Section 24-51-1101(1.8) (b.5)(II), and (1.9)(g) C.R.S., beginning on January 1, 2025, the six-year limitation for service retirees is six consecutive

calendar years beginning in the calendar year the service retiree is first designated. Following the sixth consecutive calendar year, a service retiree must take a one calendar year break from such designation before being redesignated.

E. Employment as an Instructor at a State College or University

- (1) An instructor at a state college or university may, but is not required to, determine hours worked for purposes of the limit in Section 24-51-1101(1) or (1.8), C.R.S., as applicable, by deeming each one credit hour taught per semester to equal three hours worked per week in that semester. An instructor who determines hours worked using this method may not exceed seven hundred twenty or nine hundred sixteen hours worked in the calendar year, or the daily equivalent if combining the hourly employment limit with other daily employment.
- (1) For the purposes of this Rule, "state college or university" has the same definition as 24-51-1101(1.8)(e)(I), C.R.S.

12.10 Enrollment

Enrollment in the Health Care Program is subject to receipt by the Association of the prescribed enrollment form(s).

A. Enrollment When First Eligible

- (1) Enrollment of Benefit Recipients
 - (a) Service retirees and reduced service retirees may enroll themselves and any eligible dependents for whom coverage is desired within 30 days after the date of the first benefit payment.
 - (b) Survivor benefit recipients and disability retirees may enroll within 30 days after the date of the first benefit payment.
 - (c) A surviving cobeneficiary who was not enrolled in the Program may enroll within 30 days after the date of the first benefit payment ~~death of the retiree~~. Coverage and requisite premium deductions will continue for a cobeneficiary whose coverage was in effect at the death of the retiree unless the cobeneficiary requests cancellation of coverage.
- (2) Enrollment of Spouses Not Receiving Benefits
 - (a) The surviving spouse of a retiree who elected Option 1, or a DPS retiree who elected a single life annuity, must notify the Association in writing within 30 days after the ~~date of death of the retiree~~ loss of coverage in order to continue the coverage which was in effect at the death of the retiree.

- (b) The divorced spouse of a retiree must notify the Association in writing within 30 days after the ~~date of the divorce~~ loss of coverage in order to continue the coverage which was in effect at the time of the divorce.
 - (c) For purposes of Section 24-51-1204(1)(b), C.R.S., a single life annuity under the DPS benefit structure shall include Option A, Option B, and Option D.
- (3) Enrollment of New Dependents
 - (a) Newborn or newly adopted children may be enrolled within 30 days after the date of birth or adoption. Other children may be enrolled within 30 days after the date they become qualified as described in 24-51-1204(1)(a), C.R.S.
 - (b) Spouses may be enrolled within 30 days after the date of marriage or civil union.
 - (c) Dependent parents may be enrolled within 30 days after the date they become dependent parents as described in 24-51-101(14), C.R.S.
- B. Enrollment Upon Loss of Other Coverage

Benefit recipients and others eligible for coverage who are not enrolled in the Health Care Program may enroll within 30 days after loss of other coverage.
- C. Enrollment Upon Reaching Medicare Eligibility
 - (1) Benefit recipients and others eligible for coverage may enroll in the Health Care Program within 30 days after their Medicare effective date.
 - (1) Persons enrolled in the Health Care Program may change coverage from one health plan sponsored by the Program to another within 30 days after reaching Medicare eligibility.
- D. Open Enrollment

A period of open enrollment shall be held annually. Benefit recipients may enroll themselves and their eligible dependents during the annual open enrollment period.

13.30 Designation of Beneficiary for Life Insurance

Designation of a beneficiary shall be made in writing and must contain the signature of the member or retiree or the signature of the individual(s) appointed to represent the member or retiree, and the date. Alternatively, designation may be made electronically as prescribed by the Association. Such designation shall take effect upon receipt by the Association.

17.80 Beneficiary Designations

Designation of a beneficiary shall be made in the manner prescribed by the Plan document.