

## **No Social Security Deductions from Retirees Returning to Work After Retirement**

If one of our retirees returns to work with any member employer unit in the Franklin Regional Retirement System, they are still considered members of our system and not subject to Social Security, or, OBRA deductions. The Internal Revenue Service, and Social Security Administration both use the term, “rehired annuitants” to describe retirees in this situation. An important point to note is that this does not apply to work in other retirement systems, e.g. Athol, Greenfield, Montague, Hampshire County, UMASS. In those cases the retiree is subject to Social Security deductions. Same with working in the private sector – the retiree must participate in Social Security. In all cases, in Franklin County and elsewhere, the retiree is still required to participate in Medicare deductions.