

Another workplace trend is *un-retirement* or re-entering the workforce after a period of retirement, particularly on a part-time basis. Reasons range from financial (e.g. insufficient savings for retirement and inadequate pension income) to personal (e.g. preference and or physical ability to remain actively engaged in the workforce rather than in leisure activities).

Engagement of former employees under different arrangements such as temporary, casual or contract work is therefore becoming more common as people's attitudes to retirement and/or their financial circumstances change.

Where a decision is being made to engage a former employee as a temporary or casual or on contract for a fixed term, both the employer and employee need to make themselves aware of the impact this may have on their taxation and superannuation obligations arrangements and their superannuation entitlements. Prospective former employees should be advised to seek financial and superannuation advice before committing to re-enter the workforce subsequent to formally "retiring" from the workforce.

Encourage retired and former employees to return to your business by:

- Establishing a re-entry employment register open to former employees who are interested in future temporary, casual or contracted employment opportunities. Re-entry employment registers should be open to interested former employees of all ages. A re-entry register could be used to assist employers to fill temporary vacancies due to leave, to address peaks in production cycles or to better respond to the demands of special projects.

Source: Department of Employment and Industrial Relations 'A Guide for the Queensland Public Service: Managing an Ageing Workforce'

