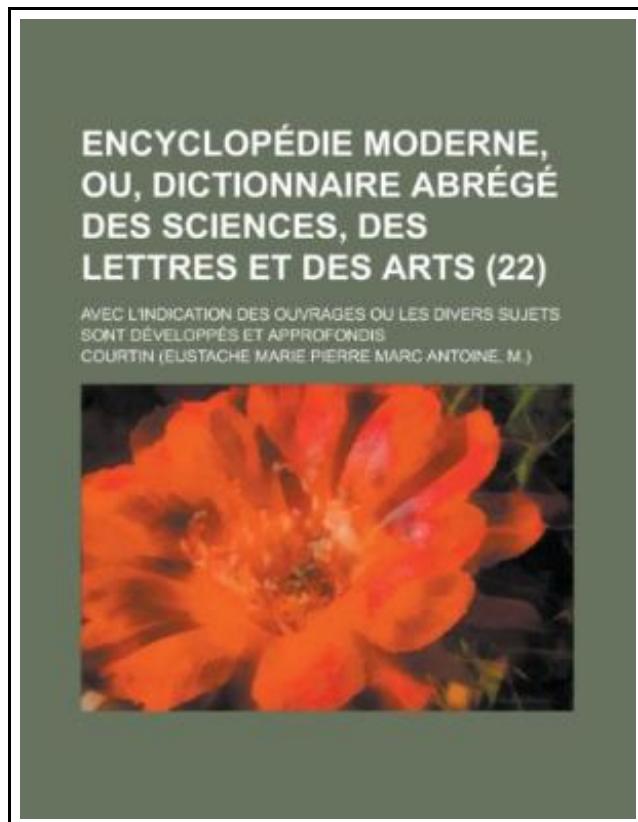


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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 46 pages. Original publisher: Washington, D. C. : Urban Institute : U. S. Dept. of Labor, Employment and Training Administration, 2008 OCLC Number: (OCOlc)227829676 Subject: Older people -- Employment -- United States. Excerpt: . . . workplace for all workers. Thus, as the workforce ages, workplace changes designed to attract and retain older workers may change the nature of employment relationships at all ages. Part-Time Employment. Part-time employment helps employees balance demands of work and personal life. According to an AARP survey, nearly 7 in 10 workers who have not yet retired plan to work into their retirement years or never retire (AARP 2003). However, part-time employment and other forms of workplace flexibility is very important to many older workers because it allows them to set their own hours, take time off to care for relatives, enjoy more free time, or attend to other life priorities, and work a reduced schedule before completely retiring. While older workers have many reasons to want to work part time, a potential issue is its impact on pensions, health benefits, and other employee benefits. IRS regulations under the Employee Retirement Income Security Act (ERISA) limit a companys ability to pay benefits from a DB pension plan to employees who continue to work for them, while retaining the plans tax-exempt status. Employers may no longer wish to bear the same share of health insurance premiums for part-time workers as full-time workers, but federal law may limit their ability to adjust their contributions. The interrelationships between benefits and part-time employment are discussed more fully in the section below on phased retirement plans. Flexible Work Schedules. Rather than go to a part-time schedule, many workers who maintain full-time schedules may prefer...



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