

(2) At least once each year, in a format specified by the State Retirement Agency, each participating employer shall provide the State Retirement Agency with a list of all employees included on any payroll of the employer, the Social Security numbers of the employees, and their earnings for that year.

(i) The State Department of Education shall adopt regulations to carry out this section.

(j) At the request of the State Retirement Agency:

(1) a participating employer shall certify to the State Retirement Agency that it is not the same participating employer that employed an individual at the time of the individual's last separation from employment before the individual commenced receiving a service retirement allowance or a vested allowance; or

(2) a unit of State government shall certify to the State Retirement Agency that the individual was not employed by any unit of State government at the time of the individual's last separation from employment before the individual commenced receiving a service retirement allowance or a vested allowance.

(k) The Department of Health and Mental Hygiene shall notify the State Retirement Agency of any retirees who qualify under subsection (c)(4)(vi) of this section.

(l) On or before September 1 of each year, the Secretary of Health and Mental Hygiene shall submit a report in accordance with § 2-1246 of the State Government Article to the Joint Committee on Pensions that provides:

(1) the number of rehired retirees under subsection (c)(4)(vi) of this section;

(2) the annual salary of each rehired retiree at the time of retirement and the current annual salary of each rehired retiree;

(3) the number of health care practitioners hired who are not retirees;
and

(4) the annual salary of each health care practitioner who is hired.

(m) An individual who is rehired under this section may not be rehired within 45 days of the date the individual retired if:

(1) the individual's current employer is a participating employer other than the State and is the same participating employer that employed the individual at