

## SUMMARY STATEMENT

*Elgee v. The Retirement Board of the Public Employee Retirement System of Idaho,*  
Docket No. 47846

This appeal arose from the district court's decision in the second of two judicial review actions in a dispute between Robert Elgee and the Retirement Board of the Public Employee Retirement System of Idaho ("PERSI Board"). The district court in the first judicial review action found that PERSI had failed to pay Elgee retirement benefits to which he was entitled and remanded the case to the PERSI Board to determine the amount of benefits due. On remand, Elgee raised four issues relating to the calculation of benefits due and whether PERSI was liable to Elgee for the tax consequences of paying benefits in a retroactive lump sum. The PERSI Board ruled against Elgee on all four issues on remand and Elgee brought the second judicial review action. The district court in the second judicial review action affirmed the determination of PERSI Board in part, set it aside in part, and dismissed the tax loss claim without prejudice.

The Idaho Supreme Court affirmed the decision of the district court in part, reversed in part, and remanded for entry of judgment consistent with its opinion. Specifically, the Court held that (1) Elgee was due interest on retroactive benefits at the "regular rate" provided in the PERSI statutes, rather than the legal rate of interest set by Idaho Code section 28-22-104; (2) Elgee was due interest from 2010 (when he first became eligible to receive benefits), rather than 2013 (when he first applied for benefits); (3) Elgee is due benefits under the contingent annuitant option, rather than the regular retirement option; (4) the district court erred to dismiss Elgee's tax loss claim without prejudice; (5) the PERSI Board's determination that Elgee failed to prove his tax loss claim in 2018 must be set aside; and (6) the PERSI Board correctly determined that an award of tax loss damages is not a remedy available under the PERSI statutes.

**\*\*\*This summary constitutes no part of the opinion of the Court, but has been prepared by court staff for the convenience of the public.\*\*\***