

Retirement Reporting Reminders - Temporary Duty Disability (TDD)

- Workers' compensation payments are not reportable compensation
- Shared leave is reportable compensation only for State Employees
- Used sick or vacation leave is reportable compensation
- Employers must use the retirement transmittal to back out the reported leave that is restored to the member's leave balance. This may result in lost service credit for the member.
- Members may request to purchase lost service credit for each period of absence due to TDD – refer to Email 07-020
 - Limited to 24 consecutive months for PERS, PSERS, TRS, and SERS.
 - LEOFF plan 2 members are now limited to 24 consecutive months for each duty disability that occurs on or after July 1, 2002.
 - LEOFF plan 2 members whose disability occurs prior to July 1, 2002 are limited to 6 consecutive months.
 - Limited to 6 consecutive months for WSP members
- Members must apply directly to DRS to purchase the lost service credit
- Contributions due are based on the regular compensation the member would have received had the disability not occurred including raises.
- Members will receive an Optional Bill for the member contributions from DRS. Employers will receive an invoice for employer contributions only if the member pays the Optional Bill amount. Payments are subject to interest (8%) compounded monthly from the time of the disability.

Alternative Method for Employers (Refer to DRS Notice 94-006)

- Employers have the option to report the regular compensation the employee would have earned if not on TDD through the transmittal process
- Employers must report the employee's regular compensation and associated retirement contributions for the entire disability period up to the maximum consecutive months limit
- This reporting must be done on the current retirement transmittal reports and cannot be reported retroactively
- DRS recommends that employers create a written agreement with the employee regarding the obligation to repay the member retirement contributions to the employer based on the regular compensation reported to DRS during the TDD period

RCW(s):	PERS 41.40.038, 41.40.010(8)	TRS 41.32
	SERS 41.35.070, 41.35.010(6)	LEOFF 41.26.470(3)
	PSERS 41.37.060	WSP 43.43.290
