

Rehired LEOFF Plan 2 Retiree - Reporting Chart

RCW 41.50.139 requires employers to report all retirees in their employ.

L2 retiree hired into a PERS, PSERS, SERS, or TRS-eligible position has the option to continue retiree status or elect active plan membership. Please have the employee complete the LEOFF Plan 2 Retiree Re-employment Form to document their decision.							
Type of Position Returning To	Report in S/P	Type Code	Report Comp & Hours	ER Contributions	Wait Period Before Returning to Work	Benefit Stops After # Hours	Note
LEOFF	L2	Varies by ER	Yes	Yes - active member	No	From first day of hire	Mandated back into active LEOFF membership. Contact Employer Support before reporting.
Locally Elected Official: elects to continue retiree status	P0	98	Yes	None	No	Never	N/A
Locally Elected Official: elects to participate in PERS	P1, P2, P3	Varies by ER	Yes	Yes - active member	No	Per election date to return to active mbrship	L2 retiree working as a Locally Elected Official at a PERS employer may be eligible to establish PERS membership. Have retiree contact a PERS representative for more information if interested.
PERS-eligible: elects to continue retiree status	P0	98	Yes	None	No	Never	N/A
PERS-eligible: elects to establish membership	P1, P2, P3	Varies by ER	Yes	Yes - active member	No	Per election date to return to active mbrship	Yes - contact Employer Support before reporting as an active member.
PERS-ineligible	P0	99	Optional	None	No	Never	N/A

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PSERS: elects to continue retiree status	N0	98	Yes	None	No	Never	N/A
PSERS: elects to establish membership	N2	Varies by ER	Yes	Yes - just as for any active member	No	Per election date to return to active mbrship	Yes - contact Employer Support before reporting as an active member.
SERS eligible: elects to continue retiree status	E0	98	Yes	None	No	Never	N/A
SERS-eligible: elects to establish membership	E2, E3	Varies by ER	Yes	Yes - active member	No	Per election date to return to active mbrship	Yes - contact Employer Support before reporting as an active member.
SERS-ineligible or Classified Sub	E0	99	Optional	None	No	Never	N/A

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Type of Position Returning To	Report in S/P	Type Code	Report Comp & Hours	ER Contributions	Wait Period Before Returning to Work	Benefit Stops After # Hours	Note
TRS-eligible: elects to establish membership	T1, T2, T3	Varies by ER	Yes	Yes - active member	No	Per election date to return to active mbrship	Yes - contact Employer Support before reporting as an active member.
TRS-eligible: elects to continue retiree status	T0	98	Yes	None	No	Never	N/A
TRS-ineligible or Teaching Sub	T0	99	Optional	None	No	Never	N/A