

Rehired LEOFF Plan 2 Retiree - Reporting Chart

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

This chart does not apply to employment at an Institution of Higher Education. See Chapter 5 of the Employer Handbook for more information.

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	Wait Period Before Returning to Work	Benefit Stops After # Hours	Can the retiree establish or return to active membership?
LEOFF	L2	Varies by ER	Yes	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	No	Never	N/A
Locally Elected Official: elects to participate in PERS	P1, P2, P3	Varies by ER	Yes	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	No	Never	N/A
PERS Eligible: elects to establish membership	P1, P2, P3	Varies by ER	Yes	No	Per election date to return to active mbrship	Yes – contact Employer Support before reporting as an active member.
PERS Ineligible	P0	99	Optional	No	Never	N/A
PSERS: elects to continue retiree status	N0	98	Yes	No	Never	N/A
PSERS: elects to establish membership	N2	Varies by ER	Yes	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	No	Never	N/A
SERS Eligible: elects to establish membership	E2, E3	Varies by ER	Yes	No	Per election date to return to active mbrship	Yes – contact Employer Support before reporting as an active member.

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Type of Position Returning To	Report in S/P	Type Code	Report Comp & Hours	Wait Period Before Returning to Work	Benefit Stops After # Hours	Can the retiree establish or return to active membership?
SERS Ineligible or Classified Sub	E0	99	Optional	No	Never	N/A
TRS Eligible: elects to establish membership	T1, T2, T3	Varies by ER	Yes	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	No	Never	N/A
TRS Ineligible or Teaching Sub	T0	99	Optional	No	Never	N/A