

# Rehired PERS Plan 1 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.

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	P0 <sup>1</sup>	98	Yes	30 calendar days	867 (Jan-Dec)	Cannot establish membership in LEOFF unless retiree has less than 15 years of service credit in PERS.
Locally Elected Official	P0	99	Optional	No	Never	Yes – P1 retiree working as a Locally Elected Official may be eligible to return to PERS membership. Have retiree contact a PERS representative if interested.
PERS Eligible	P0 <sup>2</sup>	98	Yes	30 calendar days	867 (Jan-Dec)	Yes – if retiree elects to return to active membership, contact Employer Support before reporting.
PERS Ineligible	P0 <sup>2</sup>	99	Optional	30 calendar days	Never	N/A
PSERS	N0	98	Yes	30 calendar days	867 (Jan-Dec)	Cannot establish membership in PSERS unless retiree has less than 15 years of service credit in PERS.
SERS Eligible	E0	98	Yes	30 calendar days	867 (Jan-Dec)	Yes. Can return to active membership in P1. Please contact DRS before reporting person as an active member.
SERS Ineligible or Classified Sub	E0	99	Optional	30 calendar days	Never	N/A
TRS Eligible	T0	98	Yes	30 calendar days	867 (Jan-Dec)	Cannot establish membership in TRS unless retiree has less than 15 years of service credit in PERS.
TRS Ineligible or Teaching Sub	T0	99	Optional	30 calendar days	Never	N/A

1. There is no Plan L0, so must report in Plan P0.

2. Report in E0 if working in a school district or ESD.