Please read this to learn about the new options available to retirees of the Law Enforcement Officers' and Fire Fighters' (LEOFF) Plan 2 Retirement System who are employed in non-LEOFF eligible positions.

The new law per House Bill 1270 provides these retirees with two options:

1. Suspend their LEOFF Plan 2 pension benefits and become a member of a new retirement system.
2. Continue receiving their pension benefits without interruption and do not make retirement contributions.

Any LEOFF Plan 2 retiree currently employed in a non-LEOFF eligible position has this same option, as do retirees that become employed on or after July 24, 2005.

Background

Prior to July 24, 2005 any LEOFF Plan 2 retiree who returned to work in a non-LEOFF covered eligible position had their pension benefits suspended. Employers informed DRS of retirees who returned to work by reporting them on the transmittal report and including the position status via type code 98 or 99.

This reporting requirement will continue but we have created a new Retiree Return to Work Chart that reflects the new options. (This link has been changed and goes to an updated version of the chart)

New Form & Reporting Changes

We have developed a new form that you must provide to every LEOFF Plan 2 retiree employed in a non-LEOFF eligible position. View and print this form.

This form when completed by the retiree will document their decision and allow you to correctly report them to DRS. Inform the retiree they must complete the form as soon as possible. If you do not receive their form, document this fact and report the new employee with type code 98 (this means they will continue to receive their pension benefit).

For any retiree that chooses to establish membership in PERS, SERS or TRS, inform them their retirement contribution deductions are prospective only and will be effective the beginning of the current pay period.
The date you receive their form determines the effective date. Based on the receipt date, report the begin date associated with the beginning of the current pay period and report the day prior as the end date with type code 98.

We recommend you use the phone numbers below and contact us to ensure a smooth transition from retiree to active member.

Questions?
Should you have questions call Employer Support Employer Support Services at (360) 664-7200, (option 2), or 1-800-547-6657, (option 6, option 2).