

Rehired PERS Plan 2 or 3 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 ¹	98	Yes	30 calendar days ²	867 (Jan-Dec) ²	Cannot establish membership in LEOFF unless retiree has less than 15 years of service credit in PERS.
Locally Elected Official	P0	98	Yes	No ²	867 (Jan-Dec) ²	P2 or P3 retiree working as a Locally Elected Official may be eligible to return to PERS membership. Have retiree contact a PERS representative for more information if interested.
PERS Eligible	P0	98	Yes	30 calendar days ²	867 (Jan-Dec) ²	Yes – if retiree elects to return to active membership, contact Employer Support before reporting.
PERS Ineligible	P0	99	Optional	30 calendar days ²	No Limit ²	N/A
PSERS	N0	98	Yes	30 calendar days ²	867 (Jan-Dec) ²	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 ²	867 (Jan-Dec) ²	Cannot establish membership in SERS unless retiree has less than 15 years of service credit in PERS.
SERS Ineligible or Classified Sub	E0	99	Optional	30 calendar days ²	No Limit ²	N/A
TRS Eligible	T0	98	Yes	30 calendar days ²	867 (Jan-Dec) ²	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 ²	No Limit ²	N/A

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

2. For those who retired using the 2008 early retirement factors (ERF), the benefit will stop for any month in which the retiree returns to work for a DRS-covered employer **before age 65** in any capacity. This includes employment in an eligible position, an ineligible position, or as a substitute. It also includes anyone directly compensated for services performed as a contractor or any other similar compensated relationship.