

Rehired TRS 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 ¹	98	Yes	30 calendar days	Never	Cannot establish membership in LEOFF unless retiree has less than 15 years of service credit in TRS.
Locally Elected Official	P0	98	Yes	No	Never	Elected official positions are PERS-eligible positions if working for a PERS employer. May establish membership in PERS if retiree has less than 15 years of service credit in TRS. Have retiree contact a PERS representative for more information if interested.
PERS Eligible	P0	98	Yes	30 calendar days	Never	Cannot establish membership in PERS unless retiree has less than 15 years of service credit in TRS.
PERS Eligible at Local Government Employer	P0	98	Yes	No	Never	Cannot establish membership in PERS unless retiree has less than 15 years of service credit in TRS.
PERS Ineligible	P0	99	Optional	30 calendar days	Never	N/A
PERS Ineligible at Local Government Employer	P0	99	Optional	No	Never	N/A
PSERS	N0	98	Yes	30 calendar days	Never	Cannot establish membership in PSERS unless retiree has less than 15 years of service credit in TRS.
PSERS at Local Government Employer	N0	98	Yes	No	Never	Cannot establish membership in PSERS unless retiree has less than 15 years of service credit in TRS.

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 Eligible	E0	97	Yes	30 calendar days	867 (Jul-Jun)	Cannot establish membership in SERS unless retiree has less than 15 years of service credit in TRS.
SERS Ineligible or Classified Sub	E0	97	Yes	30 calendar days	867 (Jul-Jun)	N/A
TRS Eligible	T0	97	Yes	30 calendar days	867 (Jul-Jun)	Yes - if retiree elects to return to active membership, contact Employer Support before reporting.
TRS Ineligible or Teaching Sub	T0	97	Yes	30 calendar days	867 (Jul-Jun)	N/A

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