

Rehired TRS Plans 2 and 3 Retirees Reporting Chart



Washington State Department of Retirement Systems

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 compensation and hours?	Wait period before returning to work	Benefit stops after X hours worked (January–December)	Can the retiree establish or return to active membership?
LEOFF	P0 ¹	98	Yes	30 calendar days ²	867 ²	The retiree cannot establish membership in LEOFF unless he or she has fewer than 15 years of service credit in TRS.
Locally elected officials	P0	98	Yes	No ²	867 ²	Elected official positions are PERS-eligible if the retiree is working for a PERS employer. The retiree can establish membership in PERS if he or she has fewer than 15 years of service credit in TRS. Have the retiree contact a PERS representative for more information if interested.
PERS eligible	P0	98	Yes	30 calendar days ²	867 ²	The retiree cannot establish membership in PERS unless he or she has fewer than 15 years of service credit in TRS.
PERS ineligible	P0	99	Optional	30 calendar days ²	No limit	N/A
PSERS	N0	98	Yes	30 calendar days ²	867 ²	The retiree cannot establish membership in PSERS unless the retiree has fewer than 15 years of service credit in TRS.
SERS eligible	E0	98	Yes	30 calendar days ²	867 ²	The retiree cannot establish membership in SERS unless the retiree has fewer than 15 years of service credit in TRS.
SERS ineligible or classified substitute	E0	99	Optional	30 calendar days ²	No limit	N/A
TRS eligible	T0	98	Yes	30 calendar days ²	867 ²	Yes. If the retiree chooses to return to active membership, contact Employer Support Services before reporting.
TRS ineligible or teaching substitute	T0	99	Optional	30 calendar days ²	No limit	N/A
TRS 2008 ERF teaching sub	T0	99 96 ³	Yes	30 calendar days ³	867 ³	N/A

1. There is no Plan L0, so you 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.

3. For a TRS member who retired using the 2008 ERFs, the rules have temporarily changed. As a retired teacher, the individual can return to work as a K-12 substitute teacher and continue receiving his or her TRS benefit during the first 867 hours the retiree substitute teaches each calendar year. Any hours worked in addition to that amount will suspend the retiree's benefit. Any hours worked outside the role of K-12 substitute teacher will suspend the retiree's benefit. This change is in effect from June 10, 2016, through July 31, 2020. Between June 10, 2016, and Dec. 31, 2016, report the retiree using type code 99. Use type code 96 from Jan. 1, 2017, through July 31, 2020.