

# Rehired WSP 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	No	Never	Could be mandated into LEOFF membership if less than 15 years of service credit in WSPRS. Call Employer Support before reporting.
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 WSPRS. Have retiree contact a PERS representative for more information if interested.
PERS Eligible	P0	98	Yes	No	Never	WSPRS 1 retirees who established PERS Plan 1 membership before March 19, 1976, may reestablish PERS membership. Returning to PERS active membership under this parameter will not impact the WSPRS pension.  WSPRS 1 & 2 retirees with fewer than 15 years of service credit in WSPRS and working in a PERS-eligible position may be required to become an active member and to contribute to the PERS retirement system.
PERS Ineligible	P0	99	Optional	No	Never	N/A
PSERS	N0	98	Yes	No	Never	Cannot establish membership in PSERS unless retiree has less than 15 years of service credit in WSPRS.
SERS Eligible	E0	98	Yes	No	Never	Cannot establish membership in SERS unless retiree has less than 15 years of service credit in WSPRS.
SERS Ineligible or Classified Sub	E0	99	Optional	No	Never	N/A
TRS Eligible	T0	98	Yes	No	Never	Cannot establish membership in TRS unless retiree has less than 15 years of service credit in WSPRS.
TRS Ineligible or Teaching Sub	T0	99	Optional	No	Never	N/A
WSPRS	S1	51	Yes – plus mbr contributions	No	From first day of hire	Mandated back into WSPRS membership – contact Employer Support before reporting.

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