

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 ERA Handbook for more information. For 2008 ERF retirees, see page 2.

Type of position returning to	Report in S/P	Type code	Report compensation and hours?	Wait period before returning to work	Benefit stops after # of hours worked (January–December)	Can the retiree establish or return to active membership?
LEOFF	P0*	98	Yes	30 calendar days	867	The retiree cannot establish membership in LEOFF unless they have fewer than 15 years of service credit in TRS.
Locally elected officials	P0	98	Yes	No	867	Elected official positions are PERS-eligible if the retiree is working for a PERS employer. The retiree can establish membership in PERS if they have fewer than 15 years of service credit in TRS. Have the retiree contact DRS for more information if interested.
PERS eligible	P0	98	Yes	30 calendar days	867	The retiree cannot establish membership in PERS unless they have fewer than 15 years of service credit in TRS.
PERS ineligible	P0	99	Optional	30 calendar days	No limit	N/A
PSERS	N0	98	Yes	30 calendar days	867	The retiree cannot establish membership in PSERS unless they have fewer than 15 years of service credit in TRS.
SERS eligible	E0	98	Yes	30 calendar days	867	The retiree cannot establish membership in SERS unless they have fewer than 15 years of service credit in TRS.
SERS ineligible or classified substitute	E0	99	Optional	30 calendar days	No limit	N/A
TRS eligible	T0	98	Yes	30 calendar days	867	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	No limit	N/A

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

The 2008 ERF reporting chart is on page 2.



Rehired 2008 ERF 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. Contact ESS if you have someone working in any other capacity such as independent contractor, third-party worker, or you have a question regarding the employment status. This chart is only for 2008 ERF retirees who are under age 65. For other retirees, see page 1.

Type of position returning to	Report in S/P	Type code	Report compensation and hours?	Wait period before returning to work	Benefit stops after # of hours
LEOFF	P0 ¹	98	Yes	n/a	Immediately upon returning to work
Locally elected officials	P0	98	Yes	n/a	Immediately upon returning to work
PERS eligible	P0	98	Yes	n/a	Immediately upon returning to work
PERS ineligible	P0	99	Optional	n/a	Immediately upon returning to work
PSERS	N0	98	Yes	n/a	Immediately upon returning to work
Administrative classified (TRS eligible)	E0	98	Yes	n/a	Immediately upon returning to work
Administrative certificated (TRS eligible)	T0	98	Yes	n/a	Immediately upon returning to work
Administrative classified (SERS ineligible)	E0	99 ²	Optional	n/a	Immediately upon returning to work
Administrative certificated (TRS ineligible)	T0	99 ²	Optional	n/a	Immediately upon returning to work
Nonadministrative classified (SERS eligible or ineligible)	E0	96 ²	Yes	30 calendar days	867 (January - December)
Nonadministrative certificated (TRS eligible or ineligible)	T0	96	Yes	30 calendar days	867 (January - December)
Employee hired through a third party (staffing or temp agency)	Contact DRS	Contact DRS	Contact DRS	n/a	Immediately upon returning to work
Independent contractor	Contact DRS	Contact DRS	Contact DRS	n/a	Immediately upon returning to work
Worker provided by company or independent contractor	Contact DRS	Contact DRS	Contact DRS	n/a	Immediately upon returning to work

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

2. Type Code 98 was required for earn periods 05/2019 – 01/2020 while DRS implemented a programming change. Now that the implementation is complete, use the codes in the table above to report data for 05/2019 – 01/2020 (retroactive reporting).