

# Retiree Returning to Work at Institution of Higher Education Reporting Chart



## Washington State Department of Retirement Systems

[RCW 41.50.139](#) requires employers to report all retirees in their employ. Employees that are retired (or eligible to retire) from a DRS-administered plan are prohibited from joining a HERP as of 07/01/2011. If you have a scenario not listed in this chart (such as a dual member retiree or you have hired for a LEOFF-eligible position) please [contact DRS](#).

Plan retired from	Type of position returning to	Report in System/ Plan	Type code	Report compensation and hours?	Return-to-work wait period	Total hours when benefit stops	Can retiree join HERP?	Can retiree establish or re-enter active membership in a DRS plan?
PERS 1	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Optional	30 calendar days	n/a	n/a	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	30 calendar days	867 in calendar year	No	Yes, in PERS <sup>1</sup>
	Faculty, TRS or HERP-eligible	T0	98	Yes	30 calendar days	867 in calendar year	No	Possibly in TRS <sup>1,3</sup>
PERS 2/3	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Optional	30 calendar days	n/a	No	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	30 calendar days	867 in calendar year	No	Yes, in PERS <sup>1</sup>
	Not eligible for any retirement plan	T0	98	Yes	30 calendar days	867 in calendar year	No	Possibly in TRS <sup>1,3</sup>
TRS 1	Not eligible for any retirement plan	P0 <sup>2</sup>	97	Yes	30 calendar days	867 in fiscal year (Jun-Jul)	n/a	n/a
	Non-faculty, PERS or HERP-eligible	P0	97	Yes	30 calendar days	867 in fiscal year (Jun-Jul)	No	Possibly in TRS <sup>1,3</sup>
	Faculty, TRS or HERP-eligible	T0	97	Yes	30 calendar days	867 in fiscal year (Jun-Jul)	No	Yes, in TRS <sup>1</sup>
TRS 2/3	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Optional	30 calendar days	n/a	n/a	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	30 calendar days	867 in calendar year	No	Possibly in TRS <sup>1,3</sup>
	Faculty, TRS or HERP-eligible	T0	98	Yes	30 calendar days	867 in calendar year	No	Yes, in TRS <sup>1</sup>
SERS 2/3	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Optional	30 calendar days	n/a	n/a	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	30 calendar days	867 in calendar year	No	Possibly in PERS <sup>1,3</sup>
	Faculty, TRS or HERP-eligible	T0	98	Yes	30 calendar days	867 in calendar year	No	Possibly in TRS <sup>1,3</sup>
PSERS	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Optional	30 calendar days	n/a	No	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	30 calendar days	867 in calendar year	No	Possibly in PERS <sup>1,3</sup>
	Faculty, TRS or HERP-eligible	T0	98	Yes	30 calendar days	867 in calendar year	No	Possibly in TRS <sup>1,3</sup>
Exceptions for nursing positions, in effect from 4/14/2023 through 7/1/2026								
PERS 1,2,3 PSERS	PERS eligible, non-administrative nursing at a higher education institution	P0	95	Yes	30 calendar days	1040	No	-

1. Contact DRS before reporting as an active member.

2. PERS Plan 0 used as default.

3. If retiree has less than 15 years of service credit in plan retired from. See WAC 415-112-546 for TRS; WAC 415-108-725 for PERS.

4. L2 retiree hired into a TRS-eligible or PERS-eligible position has the option to continue retiree status or elect active plan membership in DRS plan.

5. Rehired L2 retirees required to complete the LEOFF Plan 2 Re-employment form.

# Retiree Returning to Work at Institution of Higher Education Reporting Chart



## Washington State Department of Retirement Systems

[RCW 41.50.139](#) requires employers to report all retirees in their employ. Employees that are retired (or eligible to retire) from a DRS-administered plan are prohibited from joining a HERP as of 07/01/2011. If you have a scenario not listed in this chart (such as a dual member retiree or you have hired for a LEOFF-eligible position) please [contact DRS](#).

Plan retired from	Type of position returning to	Report in System/ Plan	Type code	Report compensation and hours?	Return-to-work wait period	Total hours when benefit stops	Can retiree join HERP?	Can retiree establish or re-enter active membership in a DRS plan?
LEOFF 1	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Optional	n/a	n/a	n/a	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	n/a	n/a	No	Possibly in PERS <sup>1,3</sup>
	Faculty, TRS or HERP-eligible	T0	98	Yes	n/a	n/a	No	Possibly in TRS <sup>1,3</sup>
LEOFF 2	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Optional	n/a	n/a	n/a	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	n/a	n/a	No	Yes, in PERS <sup>4,5</sup>
	Faculty, TRS or HERP-eligible	T0	98	Yes	n/a	n/a	No	Yes in TRS <sup>4,5</sup>
	LEOFF-eligible position	Mandated back into LEOFF Plan 2 membership						
WSPRS 1	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Yes	n/a	n/a	n/a	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	n/a	n/a	No	Possibly in PERS <sup>1,3</sup>
	Faculty, TRS or HERP-eligible	T0	98	Yes	n/a	n/a	No	Possibly in TRS <sup>1,3</sup>
WSPRS 2	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Optional	n/a	n/a	n/a	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	n/a	n/a	No	Possibly in PERS <sup>1,3</sup>
	Faculty, TRS or HERP-eligible	T0	98	Yes	n/a	n/a	No	Possibly in TRS <sup>1,3</sup>
JRS, JRF	Not eligible for any retirement plan	P0 <sup>2</sup>	99	Optional	n/a	n/a	n/a	n/a
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	n/a	n/a	No	Possibly in PERS <sup>1,3</sup>
	Faculty, TRS or HERP-eligible	T0	98	Yes	n/a	n/a	No	Possibly in TRS <sup>1,3</sup>

1. Contact DRS before reporting as an active member.

2. PERS Plan 0 used as default.

3. If retiree has less than 15 years of service credit in plan retired from. See WAC 415-112-546 for TRS; WAC 415-108-725 for PERS.

4. L2 retiree hired into a TRS-eligible or PERS-eligible position has the option to continue retiree status or elect active plan membership in DRS plan.

5. Rehired L2 retirees required to complete the LEOFF Plan 2 Re-employment form.