

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	Benefit suspended after hourly limit	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 ²	99	Optional	Never	N/A	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	867 in calendar year	No	Yes, in PERS ¹
	Faculty, TRS or HERP-eligible	T0	98	Yes	867 in calendar year	No	Possibly in TRS ^{1,3}
PERS 2/3	Not eligible for any retirement plan	P0 ²	99	Optional	Never	No	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	867 in calendar year	No	Yes, in PERS ¹
	Not eligible for any retirement plan	T0	98	Yes	867 in calendar year	No	Possibly in TRS ^{1,3}
TRS 1	Not eligible for any retirement plan	P0 ²	97	Yes	867 in fiscal year (Jun-Jul)	N/A	N/A
	Non-faculty, PERS or HERP-eligible	P0	97	Yes	867 in fiscal year (Jun-Jul)	No	Possibly in TRS ^{1,3}
	Faculty, TRS or HERP-eligible	T0	97	Yes	867 in fiscal year (Jun-Jul)	No	Yes, in TRS ¹
TRS 2/3	Not eligible for any retirement plan	P0 ²	99	Optional	Never	N/A	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	867 in calendar year	No	Possibly in TRS ^{1,3}
	Faculty, TRS or HERP-eligible	T0	98	Yes	867 in calendar year	No	Yes, in TRS ¹
SERS 2/3	Not eligible for any retirement plan	P0 ²	99	Optional	Never	N/A	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	867 in calendar year	No	Possibly in PERS ^{1,3}
	Faculty, TRS or HERP-eligible	T0	98	Yes	867 in calendar year	No	Possibly in TRS ^{1,3}
PSERS 2	Not eligible for any retirement plan	P0 ²	99	Optional	Never	No	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	867 in calendar year	No	Possibly in PERS ^{1,3}
	Faculty, TRS or HERP-eligible	T0	98	Yes	867 in calendar year	No	Possibly in TRS ^{1,3}

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.

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Plan retired from	Type of position returning to	Report in System/Plan	Type code	Report compensation and hours	Benefit suspended after hourly limit	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 ²	99	Optional	Never	N/A	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	Never	No	Possibly in PERS ^{1,3}
	Faculty, TRS or HERP-eligible	T0	98	Yes	Never	No	Possibly in TRS ^{1,3}
LEOFF 2	Not eligible for any retirement plan	P0 ²	99	Optional	Never	N/A	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	Never	No	Yes, in PERS ^{4,5}
	Not eligible for any retirement plan	T0	98	Yes	Never	No	Yes in TRS ^{4,5}
	LEOFF-eligible position	Mandated back into LEOFF Plan 2 membership					
WSPRS 1	Not eligible for any retirement plan	P0 ²	99	Yes	Never	N/A	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	Never	No	Possibly in PERS ^{1,3}
	Faculty, TRS or HERP-eligible	T0	98	Yes	Never	No	Possibly in TRS ^{1,3}
WSPRS 2	Not eligible for any retirement plan	P0 ²	99	Optional	Never	N/A	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	Never	No	Possibly in PERS ^{1,3}
	Faculty, TRS or HERP-eligible	T0	98	Yes	Never	No	Possibly in TRS ^{1,3}
JRS, JRF	Not eligible for any retirement plan	P0 ²	99	Optional	Never	N/A	N/A
	Non-faculty, PERS or HERP-eligible	P0	98	Yes	Never	No	Possibly in PERS ^{1,3}
	Faculty, TRS or HERP-eligible	T0	98	Yes	Never	No	Possibly in TRS ^{1,3}
Exceptions for nursing positions, in effect from 4/14/2023 through 7/1/2026							
PERS eligible, non-administrative nursing at a higher education institution		P0	95	Yes	30 calendar days	1040	
PSERS eligible, non-administrative nursing at a higher education institution		N0	95	Yes	30 calendar days	1040	

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