

Rehired LEOFF Plan 1 Retirees Reporting Chart

Washington State Department of Retirement Systems



RCW 41.50.139 requires employers to report all retirees in their employ. [Contact Employer Support Services](#) (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.

A LEOFF Plan 1 retiree hired into a PERS, PSERS, SERS or TRS-eligible position has the option to continue retiree status or elect active plan membership. 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 # of hours | Establish or return to active membership |
|---|---------------|--------------------|--------------------------------|--------------------------------------|--------------------------------|---|
| LEOFF | L1 | Varies by employer | Yes | No | From the first date of hire | Mandated back into active LEOFF membership. Contact ESS before reporting. |
| Locally elected officials: elects to continue retiree status | P0 | 98 | Yes | No | Never | LEOFF Plan 1 retirees who established PERS Plan 1 membership before March 19, 1976, may apply to reestablish PERS membership if they're employed by a PERS employer as a Locally Elected Official. |
| PERS Eligible: elects to continue retiree status | P0 | 98 | Yes | No | Never | LEOFF Plans 1 or 2 retirees with fewer than 15 years of service credit in LEOFF and working in a PERS-eligible position may be required to become an active member and to contribute to the PERS retirement system. LEOFF Plan 1 retirees who established PERS Plan 1 membership before March 19, 1976, may reestablish PERS membership. Returning to PERS active membership in this case will not impact their LEOFF pension. |
| PERS Ineligible | P0 | 99 | Optional | No | Never | N/A |
| PSERS: elects to continue retiree status | N0 | 98 | Yes | No | Never | Cannot establish membership in PSERS unless the retiree has less than 15 years of service credit in LEOFF. |
| SERS Eligible: elects to continue retiree status | E0 | 98 | Yes | No | Never | Cannot establish membership in SERS unless the retiree has less than 15 years of service credit in LEOFF. |
| SERS Ineligible or Classified Sub | E0 | 99 | Optional | No | Never | N/A |
| TRS Eligible: elects to establish membership | T0 | 98 | Yes | No | Never | N/A |
| TRS Ineligible or Teaching Sub | T0 | 99 | Optional | No | Never | N/A |