

# Rehired LEOFF Plan 2 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 2 retiree hired into a PERS, PSERS, SERS or TRS-eligible position has the option to continue retiree status or elect active plan membership. Please have the employee complete the [LEOFF 2 Plan Re-employment](#) form to document their decision.**

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
<b>LEOFF</b>	L2	Varies by employer	Yes	No	From the first date of hire	Mandated back into active LEOFF membership. Contact ESS before reporting.
<b>Locally elected officials: elects to continue retiree status</b>	P0	98	Yes	No	Never	N/A
<b>Locally Elected Officials: elects to participate in PERS</b>	P1, P2, P3	Varies by employer	Yes	No	Per election date returns to active membership	L2 retiree working as a Locally Elected Official at a PERS employer may be eligible to establish PERS membership. Have retiree contact DRS if interested.
<b>PERS Eligible: elects to continue retiree status</b>	P0	98	Yes	No	Never	N/A
<b>PERS Eligible: elects to establish membership</b>	P1, P2, P3	Varies by employer	Yes	No	Per election date returns to active membership	Yes – contact ESS before reporting as an active member.
<b>PERS Ineligible</b>	P0	99	Optional	No	Never	N/A
<b>PSERS: elects to continue retiree status</b>	N0	98	Yes	No	Never	N/A
<b>PSERS: elects to establish membership</b>	N2	Varies by employer	Yes	No	Per election date returns to active membership	Yes – contact ESS before reporting as an active member.
<b>SERS Eligible: elects to continue retiree status</b>	E0	98	Yes	No	Never	N/A
<b>SERS Eligible: elects to establish membership</b>	E2, E3	Varies by employer	Yes	No	Per election date returns to active membership	Yes – contact ESS before reporting as an active member.
<b>SERS Ineligible or Classified Sub</b>	E0	99	Optional	No	Never	N/A
<b>TRS Eligible: elects to establish membership</b>	T1, T2, T3	Varies by employer	Yes	No	Per election date returns to active membership	Yes – contact ESS before reporting as an active member.
<b>TRS Eligible: elects to continue retiree status</b>	T0	98	Yes	No	Never	N/A
<b>TRS Ineligible or Teaching Sub</b>	T0	99	Optional	No	Never	N/A