

# Rehired PSERS (Public Safety Employees' Retirement System) Plan 2 Retiree 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 Employer Handbook for more information. Please [contact DRS](#) if you have additional questions about eligibility determinations.

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 (Jan-Dec)
LEOFF	P0 <sup>1</sup>	98	Yes	30 calendar days	867
Elected official	P0	98	Yes	30 calendar days	867
PERS eligible	P0	98	Yes	30 calendar days	867
PERS ineligible	P0	99	Optional	n/a	n/a
PSERS	N0 <sup>2</sup>	98	Yes	n/a	Immediately
SERS eligible	E0	98	Yes	30 calendar days	867
SERS ineligible or classified sub	E0	99	Optional	n/a	n/a
TRS eligible	T0	98	Yes	30 calendar days	867
TRS ineligible or teaching sub	T0	99	Optional	n/a	n/a
<b>Exceptions in effect from 4/14/2023 through 7/1/2026</b>					
PERS eligible, non-administrative nursing at a state agency	P0	95	Yes	30 calendar days	1040
PSERS eligible, non-administrative nursing at a state agency	N0	95	Yes	30 calendar days	1040

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

2. If the retiree returns to a PSERS position, their benefit will be suspended.