

Rehired TRS (Teachers' Retirement System) Plans 2 and 3 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 (mandated into membership)	L2	Varies	Yes	n/a	Benefit stops upon returning to work
Elected official	P0	98	Yes	30 calendar days	867
PERS eligible	P0	98	Yes	30 calendar days	867
PERS ineligible	P0	99	Optional	30 calendar days	n/a
PSERS	N0	98	Yes	30 calendar days	867
SERS eligible	E0	98	Yes	30 calendar days	867
SERS ineligible or classified substitute	E0	99	Optional	30 calendar days	n/a
TRS eligible	T0	98	Yes	30 calendar days	867
TRS ineligible or teaching substitute	T0	99	Optional	30 calendar days	n/a
Exceptions in effect from 3/23/2022 through 7/1/2025					
SERS eligible, non-administrative at a school district	E0	93	Yes	30 calendar days	1040
TRS eligible, non-administrative at a school district	T0	93	Yes	30 calendar days	1040
TRS eligible, district superintendent or in-school administrator in a second-class school district. Must have retired prior to 1/1/2022	T0	94	Yes	30 calendar days	1040