

Rehired PERS (Public Employees' 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 ¹	98	Yes	30 calendar days	867
PERS ineligible	P0 ¹	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 sub	E0	99	Optional	30 calendar days	n/a
TRS eligible	T0	98	Yes	30 calendar days	867
TRS ineligible or teaching sub	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	100 calendar days	1040
TRS eligible, non-administrative at a school district	T0	93	Yes	100 calendar days	1040
Exceptions in effect from 4/14/2023 through 7/1/2026					
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. Report in E0 if working in a school district or ESD.