

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	Never
PERS eligible	P0 ¹	98	Yes	30 calendar days	867
PERS ineligible	P0 ¹	99	Optional	30 calendar days	Never
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	Never
TRS eligible	T0	98	Yes	30 calendar days	867
TRS ineligible or teaching sub	T0	99	Optional	30 calendar days	Never
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.