

## Retirement Reporting Reminders – General Tips

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### **Reporting:**

- Review Member Reporting Verification (MRV) to verify prior membership before reporting the system and plan for all new employees
- Report the begin date on the first retirement transmittal for all new employees
- Report compensation, employer contributions, non-Plan 3 member contributions and hours in the months earned
- Only Plan 3 member contributions are reported as paid
- When you hire a Plan 3 member, do not report member contributions or rate option/investment program to DRS until the member provides you with a completed *Member Information Form* (MIF) or is defaulted to rate option A and WSIB
- Report comp-time cash out amounts with Status Code A in the months earned (This type of payment is not reportable for LEOFF Plan 1 members)
- Lump sum payments of unused leave should be reported with the correct status code and are reportable only for Plan 1 members of PERS, TRS and WSP
- Retroactive payments need to be reported in the months earned
- All retirees must be reported to DRS unless they are working as contractors and did not retire with a pension benefit calculated under the 2008 early retirement factors (ERF). All retirees who retired under the 2008 ERF must be reported to DRS if they return to work in any capacity prior to age 65. This includes anyone who is a 2008 ERF retiree under the age of 65, who is directly compensated by your organization for contracted services or any other similar compensated relationship.
- Report retirees returning to work in the system associated with their job and with the appropriate type code. Retirees working as substitutes for education employers must be reported as Retirees returning to work and not as substitutes
- For PERS, TRS & SERS employers, new members have up to 90 days to choose Plan 2 or Plan 3 – report the member in Plan 2 until the member provides you with a completed MIF or is defaulted into Plan 3
- For SERS employers, new employees prior to August 1, 2009 who have established membership in PERS Plan 2 must be reported in SERS Plan 2 – these members have the option of transferring into SERS Plan 3 each January

### **Eligibility:**

- Review and document position eligibility status at least annually
- Determining position eligibility is the same for active members and for retirees who return to work
- Elected officials, Governor appointed officials, city, county, port district and PUD managers or administrators have the option of joining PERS. [WAC 415-108-550]
- The *Retirement Status Form* or similar documentation must be used to document if an employee is a retiree from one of the Washington State Retirement Systems. Ask all new employees and contractors to complete this documentation. [RCW 41.50.139] Refer to information above under Reporting: concerning the requirements for reporting retirees to DRS.

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### **Payments:**

- Send DRS completed *Payment Advice Forms* with all non-electronic payments
- Send DRS completed *Plan 3 Payment Advice Forms* with all non-electronic Plan 3 payments
- Do a credit redistribution (via paper form, email or phone) when resubmitting rejected information for any prior Reporting Period