



EMPLOYEES'  
RETIREMENT  
SYSTEM  
State of Hawaii

RETIREMENT GROUP &  
CLASS CODES AND SOCIAL  
SECURITY & MEDICARE COVERAGE

The Employees' Retirement System (ERS) Group and Class codes are used to differentiate the job categories and retirement plans, respectively. From the Payroll and Personnel perspective, these tables are also used to determine whether the employee's wages are subject to Social Security and/or Medicare taxes.

The codes are also used for ERS actuarial valuation purposes to determine funding and employer costs. The accuracy of the coding for each individual is therefore critical as it has a direct impact on the actuarial assumptions.

In order to be eligible for ERS membership, employees must have employment terms exceeding 90 days with a minimum of 50% FTE. Employees who are dual employed in two ERS positions must elect which position they want reported to ERS.

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**HYBRID - TIER 2 (Effective 07/01/2012)**

General Grouping	Group Code	General Description	Employee Contribution Rate	Class Code		Wages subject to:						
				ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes					
State	11	State - General State - Directors / Deputy Directors	8.00%	H1	H1	Yes	Yes					
	13	10-Month DOE Classified										
Teacher	21	10-Month DOE Certificated (except Principals & Vice Principals)										
	22	12-Month DOE Certificated (except Principals & Vice Principals)										
	23	DOE Principals and Vice Principals										
	24	9-Month UH Instructional Faculty & Lecturers										
	25	Other UH Instructional Faculty & Lecturers (except 9-month)										
County	31	County - General County - Directors / Deputy Directors										
	71	Sewer & Wastewater Workers (SWW)						11.75%	H1	H1	Yes	Yes
WSO	72	Water Safety Officers (WSO)										
EMT	73	Emergency Medical Technicians (EMT)										
Investigators/ ACO	81	Adult Corrections Officers (ACO)						8.00%	H1	H1	Yes	Yes
	83	Investigators - County										
<b>Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES)</b>												
Various	Various	See chart above	8.00%	H1	Z1	No	No					
<b>Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions</b>												
Various	11, 13, 21 thru 25, 31, 51, 52, or 61 thru 64	See chart above	0.00%	R1	R1	Yes	Yes					
	71 thru 73	See chart above										
	81 thru 84	See chart above										

**HYBRID - TIER 1 (Effective 07/01/2006 - 06/30/2012)**

General Grouping	Group Code	General Description	Employee Contribution Rate	Class Code		Wages subject to:	
				ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes
State	11	State - General State - Directors / Deputy Directors					
	13	10-Month DOE Classified					
Teacher	21	10-Month DOE Certificated (except Principals & Vice Principals)	6.00%	H0	H0	Yes	Yes
	22	12-Month DOE Certificated (except Principals & Vice Principals)					
	23	DOE Principals and Vice Principals					
	24	9-Month UH Instructional Faculty & Lecturers					
	25	Other UH Instructional Faculty & Lecturers (except 9-month)					
County	31	County - General County - Directors / Deputy Directors					
SWW	71	Sewer & Wastewater Workers (SWW)	9.75%	H0	H0	Yes	Yes
WSO	72	Water Safety Officers (WSO)					
EMT	73	Emergency Medical Technicians (EMT)					
Investigators/ ACO	81	Adult Corrections Officers (ACO)	6.00%	H0	H0	Yes	Yes
	83	Investigators - County					
<b>Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES)</b>							
Various	Various	See chart above	6.00%	H0	Z0	No	No
<b>Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions</b>							
Various	11, 13, 21 thru 25, 31, 51, 52, or 61 thru	See chart above	0.00%	R1	R1	Yes	Yes
	71 thru 73	See chart above	0.00%	R1	R1	Yes	Yes
	81 thru 84	See chart above	0.00%	R1	R1	Yes	Yes

**CONTRIBUTORY - TIER 2 (Effective 07/01/2012)**

General Grouping	Group Code	General Description	Employee Contribution Rate	Class Code		Wages subject to:						
				ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes					
State	11	State - General State - Directors / Deputy Directors	9.80%	A1	A1	Yes	Yes					
	13	10-Month DOE Classified										
Teacher	21	10-Month DOE Certificated (except Principals & Vice Principals)										
	22	12-Month DOE Certificated (except Principals & Vice Principals)										
	23	DOE Principals and Vice Principals										
	24	9-Month UH Instructional Faculty & Lecturers										
	25	Other UH Instructional Faculty & Lecturers (except 9-month)										
County	31	County - General County - Directors / Deputy Directors										
	41	Police Officers (Hired after 3/31/1986)						14.20%	B1	D1	No	Yes
Police/ Fire	42	Firefighters (24-hour)(Hired after 3/31/1986)										
	43	Firefighters (8-Hour)(Hired after 3/31/1986)										
Judge	52	Judges (Hired after 6/30/1999)						9.80%	A1	A1	Yes	Yes
Elective Officer/ Legis. Officer	61	.Governor .Lt. Governor .Mayors										
	62	Legislators: Senators and House of Representatives										
	63	.Prosecuting attorneys .County council members .OHA trustees										
	64	Legislative Officers (applicable to Senate and House)										
SWW	71	Sewer & Wastewater Workers (SWW)	14.20%	A1	A1	Yes	Yes					
WSO	72	Water Safety Officers (WSO)										
EMT	73	Emergency Medical Technicians (EMT)										
Investigators/ ACO WSO	81	Adult Corrections Officers (ACO)	14.20%	A1	A1	Yes	Yes					
	82	Investigators - State										
	83	Investigators - County										
<b>Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES)</b>												
Various	Various	See chart above	9.80% or 14.20%	B1	B1	No	No					
<b>Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions</b>												
Various	11, 13, 21-25, 31, 51, 52, or 61- 64	See chart above	0.00%	R1	R1	Yes	Yes					
Various	41-43	See chart above	0.00%	R2	R2	No	Yes or No (based on group code/ hire date)					
Various	71-73	See chart above	0.00%	R1	R1	Yes	Yes					
Various	81-84	See chart above	0.00%	R2	R2	Yes	Yes					
<b>Retirants (with benefit limitation) Return Work In Difficult to Fill or Labor Shortage Positions (Act 121/2009)</b>												
Various	52, 61-64	See chart above	0.00%	M0	M0	Yes	Yes					
Various	41-43, or 81-83	See chart above	0.00%	M0	M0	Yes or No (based on group code)	Yes or No (based on group code)					

**CONTRIBUTORY - TIER 1 (Effective 01/01/1926 - 06/30/2012)**

Note: Employees on 7/1/1957 who elected not to join Social Security /Medicare are coded as Class B0.

General Grouping	Group Code	General Description	Employee Contribution Rate	Class Code		Wages subject to:	
				ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes
State	11	State - General State - Directors / Deputy Directors					
	13	10-Month DOE Classified					
Teacher	21	10-Month DOE Certificated (except Principals & Vice Principals)	7.80%	A0	A0	Yes	Yes
	22	12-Month DOE Certificated (except Principals & Vice Principals)					
	23	DOE Principals and Vice Principals					
	24	9-Month UH Instructional Faculty & Lecturers					
	25	Other UH Instructional Faculty & Lecturers (except 9-month)					
County	31	County - General County - Directors / Deputy Directors					
Police/ Fire	41	Police Officers (Hired prior to 4/1/1986)	12.20%	B0	B0	No	No
	41	Police Officers (Hired after 3/31/1986)	12.20%	B0	D0	No	Yes
	42	Firefighters (24-hour) (Hired prior to 4/1/1986)	12.20%	B0	B0	No	No
	42	Firefighters (24-hour)(Hired after 3/31/1986)	12.20%	B0	D0	No	Yes
	43	Firefighters (8-Hour)(Hired prior to 4/1/1986)	12.20%	B0	B0	No	No
	43	Firefighters (8-Hour)(Hired after 3/31/1986)	12.20%	B0	D0	No	Yes
Judge	51	Judges (Hired prior to 7/1/1999)					
	52	Judges (Hired after 6/30/1999)					
Elective Officer/ Legis. Officer	61	.Governor .Lt. Governor .Mayors	7.80%	A0	A0	Yes	Yes
	62	Legislators: Senators and House of Representatives					
	63	.Prosecuting attorneys .County council members .OHA trustees					
	64	Legislative Officers (applicable to Senate and House)					
SWW, WSO, EMT	71	Sewer & Wastewater Workers (SWW)					
	72	Water Safety Officers (WSO) After 7/1/1994					
	73	Emergency Medical Technicians (EMT)					
Investigators/ ACO WSO	81	Adult Corrections Officers (ACO)	12.20%	A0	A0	Yes	Yes
	82	Investigators - State					
	83	Investigators - County					
	84	Water Safety Officers (WSO) Prior to 7/2/1994					
<b>Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES)</b>							
Various	Various	See chart above	7.8% or 12.20%	B0	B0	No	No
<b>Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions</b>							
Various	11, 13, 21- 25, 31, 51, 52, or 61-64	See chart above	0.00%	R1	R1	Yes	Yes
Various	41 thru 43	See chart above	0.00%	R2	R2	No	Yes or No (based on group code/ hire date)
Various	71-73	See chart above	0.00%	R1	R1	Yes	Yes
Various	81-84	See chart above	0.00%	R2	R2	Yes	Yes
<b>Retirants (with benefit limitation) Return Work In Difficult to Fill or Labor Shortage Positions (Act 121/2009)</b>							
Various	51.52 or 61-64	See chart above	0.00%	M0	M0	Yes	Yes
Various	41-43, or 81-84	See chart above	0.00%	M0	M0	Yes or No (based on group code)	Yes or No (based on group code/ hire date)

**NONCONTRIBUTORY (Effective 07/01/1984 - 06/30/2006)**

General Grouping	Group Code	General Description	Employee Contribution Rate	Class Code		Wages subject to:	
				ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes
State	11	State - General	0.00%	C0	C0	Yes	Yes
	13	10-Month DOE Classified					
Teacher	21	10-Month DOE Certificated (except Principals & Vice Principals)					
	22	12-Month DOE Certificated (except Principals & Vice Principals)					
	23	DOE Principals and Vice Principals					
	24	9-Month UH Instructional Faculty & Lecturers					
	25	Other UH Instructional Faculty & Lecturers (except 9-month)					
County	31	County - General County - Directors / Deputy Directors					
SWW	71	Sewer & Wastewater Workers (SWW)					
WSO	72	Water Safety Officers (WSO)					
EMT	73	Emergency Medical Technicians (EMT)					
Investigators/ ACO	81	Adult Corrections Officers (ACO)					
	83	Investigators - County					
<b>Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES)</b>							
	Various	See chart above	0.00%	C0	V0	No	No
<b>Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions</b>							
Various	11, 13, 21 thru 5, 31, 51, 52, or 61 thru 64	See chart above	0.00%	R1	R1	Yes	Yes
	71 thru 73	See chart above					
	81 thru 84	See chart above					

**RETIREMENT GROUP AND CLASS CODES - EMPLOYEES NOT ELIGIBLE FOR ERS MEMBERSHIP**

General Description	ERS Group Code	Detail Description	Class Code for Payroll and Personnel Coding	Wages subject	
				Soc Sec Taxes	Medicare Taxes
<b>General</b>	<b>NO</b>	Retirants receiving benefits from ERS and employed: (1) in a position that is eligible for ERS membership; and (2) in a position covered under the State's Section 218 agreement; but (3) retirant is not reenrolled pursuant to Sections 88-9(d)(1), 88-9(d)(2), 88-9(d)(3).	S0	Yes	Yes
		Retirants receiving benefits from ERS and employed: (1) in a position that is eligible for ERS membership; and (2) in a position not covered under the State's Section 218 agreement; but (3) retirant is not reenrolled pursuant to Sections 88-9(d)(1), 88-9(d)(2), 88-9(d)(3).	E0	No	Yes
		Retirants receiving benefits from ERS and employed: (1) in a position that is not eligible for ERS membership; and (2) in a position covered under the State's Section 218 agreement.	S0	Yes	Yes
		Retirants receiving benefits from ERS and employed: (1) in a position that is not eligible for ERS membership; and (2) in a position not covered under the State's Section 218 agreement.	E0	No	Yes
		Terminated vested members who have reached retirement age but are not retired who return to a position not eligible for ERS membership. Refer to normal retirement, early retirement, and vesting requirements under Chapter 88, HRS.			
		Employees who are members of ERS and are employed in another position not eligible for ERS membership with the same employer. (Employer is defined as the State or the individual counties.)			
		Dual employment, position not selected for ERS membership.	S0	Yes	Yes
		Elected or appointed board or commission officials such as the Board of Education for which compensation is based on fees.	E0	No	Yes
<b>State and County employees covered by an alternate qualifying public retirement system ("FICA replacement plan")</b>	<b>NO</b>	Part-time appointments of less than 50% FTE.	K0	No	Yes
		Appointments of 90 days or less.			
		Part-time teachers (paid hourly, no more than 17 hours per week)			
		Part-time positions in adult education and evening programs			
		Lecturers teaching less than seven credit hours per semester at UH Manoa, UH Hilo, UH West Oahu, and lecturers teaching less than eight credit hours per semester at UH community colleges.			
		A+ program employees.			
		Students not working for their school or university.			
		Emergency hires.			
		Casual hires (e.g., UH Board of Regents casual hires, DOE substitute classified employees, adult supervisors, classroom cleaners, legislative session employees, etc.).			
		Employees hired in a position not eligible for ERS membership who are also working for another ERS participating employer regardless of ERS membership. (Employer is defined as the State or the individual counties.)			



**RETIREMENT GROUP AND CLASS CODES - EMPLOYEES NOT ELIGIBLE FOR ERS MEMBERSHIP (continued)**

General Description	ERS Group Code	Detail Description	Class Code for Payroll and Personnel Coding	Wages subject	
				Soc Sec Taxes	Medicare Taxes
State and County employees NOT covered by an alternate qualifying public retirement system ("FICA replacement plan")	NO	Part-time appointments of less than 50% FTE.	S0	Yes	Yes
		Appointments of 90 days or less.			
		Part-time teachers (paid hourly, no more than 17 hours per week)			
		Part-time positions in adult education and evening programs			
		Lecturers teaching less than seven credit hours per semester at UH Manoa, UH Hilo, UH West Oahu, and lecturers teaching less than eight credit hours per semester at UH community colleges.			
		A+ program employees.			
		Students not working for their school or university.			
		Emergency hires.			
		Casual hires (e.g., UH Board of Regents casual hires, DOE substitute classified employees, adult supervisors, classroom cleaners, legislative session employees, etc.),			
		Employees hired in a position not eligible for ERS membership who are also working for another ERS participating employer regardless of ERS membership. (Employer is defined as the State or the individual counties.)			
Other Employees	NO	Delegates to the Constitutional Convention.	S0	Yes	Yes
		DOE substitute teachers (paid at daily rate) (Prior to December 1996, these employees were coded as Class S).	T0	Yes	Yes
		Students regularly attending classes at the educational institutions where they are now working.	NO	No	No
		Graduate assistants who are full-time students and whose research or classes are related to their masters or doctorate degree.			
		Employees with J-1, F-1, M-1 or Q-1 visas in positions not eligible for ERS membership.			
		Election workers earning less than the indexed calendar year limit (2012 limit = \$1,500).			
		Services performed to relieve employees from unemployment. (However, programs to give employee work experience or training are subject to full FICA.			
		Services performed by an employee on a temporary basis in case of fire, storm, snow, earthquakes, flood or other similar emergency.			
		Student nurse services performed in a hospital or training school when enrolled and regularly attending classes.			
For L0 and J0 - refer to page 3 and 4		Elective Officers who chose not to be members of ERS. (Includes an elective officer serving after 9/30/2008 who makes an election to be excluded from ERS membership under 88-42.6, HRS (Act 47/2008)	L0	Yes	Yes
		Retirants serving as an elective officer and elected to continue to receive ERS pension while serving as an elective officer under 88-42.6, HRS (Act 47/2008) (Retirement allowance not suspended)			
		Any member of the legislature (State Senate or State House of Representative) who retires at age 65 or older, receives a service retirement allowance, and continues to fill an elective position under 88-73(d), HRS.			
		Judges and Elective Officers (contributory members) who have attained their maximum benefit allowance and are not required to contribute to ERS. Act 90/1971 "Paper Retirement" repealed under Act 47/2008, Sections 88-59.6, 88-61(c), 88-73(e) effective 10/01/2008.			