

EMPLOYEES' RETIREMENT SYSTEM  
RETIREMENT GROUP AND CLASS CODES - EMPLOYEES **NOT** ELIGIBLE FOR ERS MEMBERSHIP  
January 1, 2012

General Description	ERS Group Code	Detail Description	Class Code for Payroll and Personnel Coding	Wages subject to:	
				Soc Sec Taxes	Medicare Taxes
General ↓	NO ↓	Retirants receiving benefits from ERS and employed in a position not eligible for ERS membership.	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.	E0	No	Yes
		Employees who are members of ERS (coded Class A0, B0, C0, D0, or H0) 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.)	E0	No	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 Employees</b>					
↓	NO ↓	Part-time appointments of less than 50% FTE.	K0	No	Yes
		Appointments of 90 days or less.	K0	No	Yes
		Part-time teachers (paid hourly, no more than 17 hours per week)	K0	No	Yes
		Part-time positions in adult education and evening programs	K0	No	Yes
		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.	K0	No	Yes
		A+ program employees.	K0	No	Yes
		Students not working for their school or university.	K0	No	Yes
Emergency hires.	K0	No	Yes		
<b>* State Employees</b>					
↓	NO ↓	Casual hires (e.g., UH Board of Regents casual hires, DOE substitute classified employees, adult supervisors, classroom cleaners, etc.).	K0	No	Yes
		Employees hired in a position not eligible for ERS membership with the State who are also working for the County, regardless of ERS membership	K0	No	Yes
* Prior to July 2, 1991, these employees were coded as Class E, subject to Medicare only. Between July 2, 1991 and June 30, 1997, these employees were coded as Class S. Effective July 1, 1997, these employees are mandatorily enrolled in the State PTS Deferred Compensation Retirement Plan.					
<b>* County Employee:</b>					
↓	NO ↓	Part-time appointments of less than 50% FTE.	S0	Yes	Yes
		Appointments of 90 days or less.	S0	Yes	Yes
		Students not working for their school or university.	S0	Yes	Yes
		Emergency hires.	S0	Yes	Yes
		Casual hires	S0	Yes	Yes
↓	↓	Employees hired in a position not eligible for ERS membership with the County who are also working for the State or another County, regardless of ERS membership	S0	Yes	Yes
** Prior to July 2, 1991, these employees were coded as Class E, subject to Medicare only.					

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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.	N0	No	No		
		Graduate assistants who are full-time students and whose research or classes are related to their masters or doctorate degree.	N0	No	No		
		Employees with J-1, F-1, M-1 or Q-1 visas in positions not eligible for ERS membership .	N0	No	No		
		Election workers earning less than the indexed calendar year limit (2012 limit = \$1,500).	N0	No	No		
		Services performed to relieve employees from unemployment. (However, programs to give employee work experience or training are subject to full FICA.	N0	No	No		
		Services performed by an employee on a temporary basis in case of fire, storm, snow, earthquakes, flood or other similar emergency.	N0	No	No		
		Student nurse services performed in a hospital or training school when enrolled and regularly attending classes.	N0	No	No		
		<b>Group codes for class codes L0 and J0: Refer to Group/Class code tables for correct group code</b>		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)	L0	Yes	Yes
		"		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.	L0	Yes	Yes
		"		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.	J0	Yes	Yes