



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 | | | | | |
| | 13 | 10-Month DOE Classified | | | | | |
| Teacher | 21 | 10-Month DOE Certificated (except Principals & Vice Principals) | 8.00% | H1 | H1 | 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 | | | | | |
| | 71 | Sewer & Wastewater Workers (SWW) | 11.75% | H1 | H1 | Yes | Yes |
| 72 | Water Safety Officers (WSO) | | | | | | |
| 73 | Emergency Medical Technicians (EMT) | | | | | | |
| Investigators/ ACO | 81 | Adult Corrections Officers (ACO) | 8.00% | H1 | H1 | Yes | Yes |
| | 83 | Investigators - County | | | | | |
| Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES) | | | | | | | |
| Various | Various | See chart above | 8.00% | H1 | Z1 | No | No |
| Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions | | | | | | | |
| 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 | | | | | |
| Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES) | | | | | | | |
| Various | Various | See chart above | 6.00% | H0 | Z0 | No | No |
| Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions | | | | | | | |
| 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 | | | | | | | | | | |
| Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES) | | | | | | | | | | | | |
| Various | Various | See chart above | 9.80% or 14.20% | B1 | B1 | No | No | | | | | |
| Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions | | | | | | | | | | | | |
| 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 | | | | | |
| Retirants (with benefit limitation) Return Work In Difficult to Fill or Labor Shortage Positions (Act 121/2009) | | | | | | | | | | | | |
| 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 | | | | | |
| Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES) | | | | | | | |
| Various | Various | See chart above | 7.8% or 12.20% | B0 | B0 | No | No |
| Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions | | | | | | | |
| 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 |
| Retirants (with benefit limitation) Return Work In Difficult to Fill or Labor Shortage Positions (Act 121/2009) | | | | | | | |
| 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 WSO EMT | 71 | Sewer & Wastewater Workers (SWW) | | | | | |
| | 72 | Water Safety Officers (WSO) | | | | | |
| | 73 | Emergency Medical Technicians (EMT) | | | | | |
| Investigators/ ACO | 81 | Adult Corrections Officers (ACO) | | | | | |
| | 83 | Investigators - County | | | | | |
| Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa (TIME LIMIT APPLIES) | | | | | | | |
| | Various | See chart above | 0.00% | C0 | V0 | No | No |
| Retirants Return to Work - HRS 88-9 Difficult to Fill or Shortage Positions | | | | | | | |
| 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 |
| General | NO | 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 |
| 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. | 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 |
| Other Employees | 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. | N0 | 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. | | | |
| | | 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. | J0 | Yes | Yes |