



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	Employer Contribution Rate	ERS Class Code	Wages subject to:						
						Soc Sec Taxes	Medicare Taxes					
State	11	State - General State - Directors / Deputy Directors	8.00%	General Rate	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										
	SWW, WSO, EMT	71						Sewer & Wastewater Workers (SWW)	11.75%	General Rate	H1	Yes
72		Water Safety Officers (WSO)										
73		Emergency Medical Technicians (EMT)										
Investigators, ACO	81	Adult Corrections Officers (ACO)	8.00%	General Rate	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%	General Rate	H1	No	No					

HYBRID - TIER 1 (Effective 07/01/2006 - 06/30/2012)												
General Grouping	Group Code	General Description	Employee Contribution Rate	Employer Contribution Rate	ERS Class Code	Wages subject to:						
						Soc Sec Taxes	Medicare Taxes					
State	11	State - General State - Directors / Deputy Directors	6.00%	General Rate	H0	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)	9.75%	General Rate	H0	Yes
72		Water Safety Officers (WSO)										
73		Emergency Medical Technicians (EMT)										
Investigators, ACO	81	Adult Corrections Officers (ACO)	6.00%	General Rate	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%	General Rate	H0	No	No					

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

General Grouping	Group Code	General Description	Employee Contribution Rate	Employer Contribution Rate	ERS Class Code	Wages subject to:						
						Soc Sec Taxes	Medicare Taxes					
State	11	State - General State - Directors / Deputy Directors	9.80%	General Rate	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										
Police/ Fire	41	Police Officers (Hired after 3/31/1986)						14.20%	Police/Fire Rate	B1	No	Yes
	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%	General Rate	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, WSO, EMT	71	Sewer & Wastewater Workers (SWW)										
	72	Water Safety Officers (WSO)										
	73	Emergency Medical Technicians (EMT)										
Investigators, ACO	81	Adult Corrections Officers (ACO)	14.20%	Police/Fire Rate	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%	Varies based on Group	B1	No	No					

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	Employer Contribution Rate	ERS Class Code	Wages subject to:	
						Soc Sec Taxes	Medicare Taxes
State	11	State - General State - Directors / Deputy Directors	7.80%	General Rate	A0	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					
Police/ Fire	41	Police Officers (Hired prior to 4/1/1986)	12.20%	Police/Fire Rate	B0	No	No
	41	Police Officers (Hired after 3/31/1986)	12.20%	Police/Fire Rate	B0	No	Yes
	42	Firefighters (24-hour) (Hired prior to 4/1/1986)	12.20%	Police/Fire Rate	B0	No	No
	42	Firefighters (24-hour)(Hired after 3/31/1986)	12.20%	Police/Fire Rate	B0	No	Yes
	43	Firefighters (8-Hour)(Hired prior to 4/1/1986)	12.20%	Police/Fire Rate	B0	No	No
	43	Firefighters (8-Hour)(Hired after 3/31/1986)	12.20%	Police/Fire Rate	B0	No	Yes
Judge	51	Judges (Hired prior to 7/1/1999)	7.80%	General Rate	A0	Yes	Yes
	52	Judges (Hired after 6/30/1999)					
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, 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%	Police/Fire Rate	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	7.80% or 12.20%	Varies based on Group	B0	No	No

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

General Grouping	Group Code	General Description	Employee Contribution Rate	Employer Contribution Rate	ERS Class Code	Wages subject to:	
						Soc Sec Taxes	Medicare Taxes
State	11	State - General State - Directors / Deputy Directors	0.00%	General Rate	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					
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	Various	See chart above	0.00%	General Rate	C0	No	No

RETIREMENT GROUP AND CLASS CODES - SUBJECT TO EMPLOYER SURCHARGE RATES ONLY

General Grouping	Group Code	General Description	Employee Contribution Rate	Employer Contribution Rate	ERS Class Code	Wages subject to:	
						Soc Sec Taxes	Medicare Taxes
Retiree Return to Work under HRS 88-9(d)(4), 88-9(d)(5), and Retiree Age 65 (Without Pension Suspension)							
Various	11, 13, 21 thru 25, 31, 51, 52, or 61 thru 64	See chart above	0.00%	General Surcharge Rate	R1	Yes	Yes
	71 thru 73	See chart above					
	81 thru 84	See chart above					
Various	41 thru 43	See chart above	0.00%	Police/Fire Surcharge Rate	R2	No	Yes or No (based on group code/hire date)
Various	81 thru 84	See chart above	0.00%	Police/Fire Surcharge Rate	R2	Yes	Yes
Elective Officer/ Legis. Officer	61 thru 64	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)	0.00%	General Surcharge Rate	R1	Yes	Yes
	61 thru 64	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.					
Retiree Return to Work under HRS 88-98 with Benefit Limitation							
Various	51 thru 52, 61 thru 64	See chart above	0.00%	General Surcharge Rate	M0	Yes	Yes
Various	41 thru 43, or 81 thru 83	See chart above	0.00%	Police/Fire Surcharge Rate	M0	Yes or No (based on group code)	Yes or No (based on group code)
Non-ERS Member in ERS Eligible Position							
Elective Officer/ Legis. Officer	61 thru 64	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))	0.00%	General Surcharge Rate	R1	Yes	Yes
Judge/ Elective Officer	51 thru 52, 61 thru 64	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.	0.00%	General Surcharge Rate	M0	Yes	Yes

EMPLOYEES NOT ELIGIBLE FOR ERS MEMBERSHIP

General Description	Detail Description	Wages subject to:	
		Soc Sec Taxes	Medicare Taxes
General	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).	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).	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 not covered under the State's Section 218 agreement.	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.	Yes	Yes
	Elected or appointed board or commission officials such as the Board of Education for which compensation is based on fees.	No	Yes
State and County employees covered by an alternate qualifying public retirement system ("FICA replacement plan")	Part-time appointments of less than 50% FTE.	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.)		
State and County employees NOT covered by an alternate qualifying public retirement system ("FICA replacement plan")	Part-time appointments of less than 50% FTE.	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.		
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	Emergency hires.		

EMPLOYEES NOT ELIGIBLE FOR ERS MEMBERSHIP

General Description	Detail Description	Wages subject to:	
		Soc Sec Taxes	Medicare Taxes
State and County employees NOT covered by an alternate qualifying public retirement system ("FICA replacement plan")	Casual hires (e.g., UH Board of Regents casual hires, DOE substitute classified employees, adult supervisors, classroom cleaners, legislative session employees, etc.)	Yes	Yes
	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	Delegates to the Constitutional Convention.	Yes	Yes
	DOE substitute teachers (paid at daily rate) (Prior to December 1996, these employees were coded as Class S).	Yes	Yes
	Students regularly attending classes at the educational institutions where they are now working.	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.		