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Rev. 5/11/2012

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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
Other Employees	N0	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
	Group codes for class codes L0 and J0: Refer to Group/Class code tables for correct group code	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 Act 90/1971 "Paper Retirement" repealed under Act 47/2008, Sections 88-59.6, 88-61(c), 88-73(e) effective 10/01/2008.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