

## Retirement and Tax Setup

Position	Scenarios for Retirement Setup	Assignment	Retirement Qualification	STRS Election ES350 Form	Retirement System Election ES0372 Form	STRS Member	PERS Work Schedule Code	PERS Member	OASDI	Medicare
Classified	New Hire	Less than .50 FTE	None	N/A	N/A	No	400 {Hourly} 173 {Monthly}	No	Yes	Yes
Classified	New Hire	Greater than .50 FTE	PERS	N/A	N/A	No	400 {Hourly} 173 {Monthly}	Yes	Yes	Yes
Classified	New Hire - Elected STRS (Existing Member)	Greater than .50 FTE	PERS	N/A	Yes	Yes	N/A	No	No	Yes
Classified Sub	New Hire - Non-Member PERS	N/A	None	N/A	N/A	No	400 {Hourly} 173 {Monthly}	No	Yes	Yes
Classified Sub	Existing PERS Member	N/A	None	N/A	N/A	No	400 {Hourly} 173 {Monthly}	Yes	Yes	Yes
Retiree PERS	Rehired Extra Help - Addon	N/A	None	N/A	N/A	No	400 {Hourly} 173 {Monthly}	No	No	Yes
Retiree PERS (non member of STRS)	Hired as a certificated substitute (Reports to CalSTRS)	N/A	None	N/A	N/A	No	54	No	Yes	Yes
Retiree PERS (member of STRS)	Hired as a certificated substitute (Reports to CalSTRS)	N/A	None	N/A	N/A	Yes	54	No	No	Yes
Position	Scenarios for Retirement Setup	Assignment	Retirement Qualification	STRS Election ES350 Form	Retirement System Election ES0372 Form	STRS Member	STRS Assignment Code	PERS Member	OASDI	Medicare
Certificated	New Hire Assignment	Greater than .50 FTE	STRS	Mandatory	N/A	Yes	57	No	No	Yes
Certificated	New Hire Assignment (Elected STRS)	Less than .50 FTE	None	Yes	N/A	Yes	57	No	No	Yes
Certificated	New Hire Assignment (Non-Elected STRS)	Less than .50 FTE	None	No	N/A	No	57	No	Yes	Yes
Certificated	New Hire Assignment (Elected PERS)	1.0 FTE	STRS	Yes	Yes	No	400 {Hourly} 173 {Monthly}	Yes	Yes	Yes
Certificated	Reduced Work Load	Less than 1.0 FTE	STRS	No	N/A	Yes	36	No	No	Yes
Certificated Sub	New Hire Addon (Non-Elected STRS)	N/A	None	Yes	N/A	Yes	54	No	Yes	Yes
Certificated Sub	New Hire Addon (Already STRS Member)	N/A	None	No	N/A	Yes	54	No	No	Yes
Retiree STRS	Rehired in Certificated Assignment or Addon	N/A	None	No	N/A	No	61	No	No	Yes
Retiree STRS	Rehired in <b>Classified</b> Assignment using Addon. PERS Non-Member	N/A	None	No	N/A	No	N/A	No	Yes	Yes

### STRS Qualifications

- Retirement follows the position, not the person
- An employee hired for a single (not combined) position of .5 FTE or above
  - membership begins on the first day of employment
- Substitute who works 100 days in a single district in one FY
  - membership begins 1st day of the following month
- Part-time hourly or daily employees (not subs) who work 60 hours or 10 days in a single month
  - membership begins 1st day of the following month
- Existing member, new hire in qualifying classified position can "elect" (ES372)

### PERS Qualifications

- Retirement follows the position, not the person
- New hire in classified position with minimum .50 FTE
- Existing member of CalPers, no minimum FTE
- Worked 1,000 hours in a fiscal year, membership 1st of following month
- Existing member, new hire in qualifying certificated position can "elect" (ES372)