

## NC Retirement Systems - Employer Reporting

### Rehired Retirees Who Should be Reported under STRS and LOCRS Plan Codes

Current Employer of Retiree:

System Paying Benefit	State Agency *	Local Agency Participating in LGERS
Teachers' and State Employees' (TSERS, plan code not ORPG)	Report **	
Consolidated Judicial (CJRS)	Report	
Legislative (LRS)	Report ***	
Local Governmental Employees' (LGERS)		Report
Registers of Deeds' Supplemental Pension Fund (RDSPF)		Report
Optional Retirement Program (last plan code ORPG)	N/A	N/A
National Guard Pension Fund (NG)	N/A	N/A
Firemen's Pension Fund (FPF)	N/A	N/A
Rescue Squad Workers' Pension Fund (RSWPF)	N/A	N/A

\* Includes University of North Carolina System, NC Community Colleges, Local Education Agencies (K-12 public schools), and charter schools that have elected to participate in the TSERS.

\*\* Those TSERS retirees who are in the university phased retirement program should be reported. The retirement system is reviewing the possibility of creating a separate plan code for reporting these individuals

\*\*\* The limitations on re-employment of LRS benefit recipients depend on the date of retirement, but we ask that you report all of them to the retirement system.