



# Emergency Medical Technicians Not Being Reported in LEOFF

**Initial Consideration  
August 28, 2013**

# Issue

- There are fire fighters employed by LEOFF employers who are not being reported in LEOFF Plan 2.

# Legislative History

- Emergency Medical Technicians (EMT) membership in LEOFF Plan 2 previously addressed.
- HB 1202 (2003) – EMT jobs transferred to fire department.
- SHB 1936 (2005) – EMT employed by a city, town, county or district.

# Background

- EMT working for public hospital districts not reported in LEOFF Plan 2.
- DRS Ruling – Report EMT’s into LEOFF Plan 2 Retroactive to July 24, 2005. Public Hospital District’s appealed ruling.
- Approximately 30 employers and 180 members may be affected.

# Issues

- Some employers hiring employees who meet fire fighter definition are not considered LEOFF Plan 2 employers.
- Some hospital district employees are currently in PERS.
- Some hospital district employees are in employer sponsored retirement plan.

# Next Steps

- Not pursue the issue at this time.
- Gather further information regarding affected employers and employees.
- Provide Comprehensive Report with policy options.

# Any Questions?

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to include any person who is employed on a full-time, fully compensated basis as an emergency medical technician by a city, town, county or district.

Members of PERS 2 employed as EMTs were transferred to LEOFF 2 for purposes of future service. An EMT transferred to LEOFF 2 could also elect to transfer past service earned as an EMT in PERS into LEOFF 2. For the period of past service a member transferred, the member was required to pay the difference between the employee contributions made to PERS, and the contributions that would have been made had the service been performed in LEOFF 2, plus interest. The employee was required to complete this payment within five years of applying to the Department of Retirement Systems to transfer the past service credit.

Upon completing the required payment, the member's service credit and accumulated contributions, and an equal amount of employer contributions would be transferred from PERS 2 to LEOFF 2. Within five years of the completing payment for the transfer of service credit, the employer is required to pay into LEOFF 2 an amount sufficient to ensure that the contribution rates for LEOFF 2 plan will not increase due to the transfer of service.

### **EMT's Employed by Hospital Districts**

EMTs employed by hospital districts have historically been reported in PERS. Some of these employees requested that eligibility for membership in LEOFF Plan 2 be evaluated by the Department of Retirement Systems (DRS). DRS ruled that EMT's working for public hospital districts should be reported into LEOFF 2 retroactive to the effective date of SHB 1936 (2005) which expanded the definition of LEOFF employer to include "districts". The Public Hospital Districts Association has appealed this DRS ruling.

### **Questions and Issues**

This issue also raises the question about other employers who may have employees who meet the definition of a fire fighter but are not considered LEOFF employers due to their name.

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fire departments. Emergency Medical Technicians employed by local governments in fire departments who are also qualified fire fighters are members of LEOFF. All employees first employed in LEOFF-eligible positions since 1977 have been enrolled in LEOFF Plan 2 which allows for an unreduced retirement allowance at age 53.

## **PERS Membership**

A PERS eligible position is one that is normally compensated for at least 70 hours of work per month for at least five months of each year and the employer is one of the following: State government (agency, department, board, commission); Local government (including a city, town or county); Public utility district; Public institution of higher learning; Housing authority; Diking, fire, health, irrigation, park, library, port, reclamation, sewer or water district; or Airport. All employees first employed in PERS-eligible positions since 1977 have been enrolled in PERS Plan 2/3, which allows for an unreduced retirement allowance at age 65.

## **Transfer of EMT's**

Several local government EMT's had their jobs moved from various local government entities to fire departments. Upon meeting all the requirements to become fire fighters, such as training and applicable examinations, these EMT's employed at fire departments become members of LEOFF.

In 2003, House Bill 1202 was enacted, permitting members of LEOFF whose jobs as EMT's were moved into fire departments the opportunity to transfer past service credit from PERS into LEOFF. The LEOFF members who elect to transfer service credit earned as an EMT in PERS are required to pay the difference between the contributions that they paid into PERS, and the contributions that they would have paid into LEOFF, plus interest.

Members with service in both PERS 2 and LEOFF 2 may use the portability provisions of state retirement law to combine years of service and average salary for purposes of retirement eligibility, but the retirement ages of each plan still apply to the benefit receivable from each plan. The consequence of this is that only a reduced PERS 2/3 benefit is available to a member with service in PERS 2 and LEOFF 2 at the LEOFF 2 normal retirement age.

Prior to 2005, EMT's employed by local governments in health departments or other divisions of local governments are members of the Public Employees' Retirement System (PERS). In 2005, Substitute House Bill 1936 was enacted amending the definition of "fire fighter" in LEOFF



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## EMT'S NOT BEING REPORTED IN LEOFF

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### INITIAL CONSIDERATION

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### ISSUE

There are fire fighters employed by LEOFF employers who are not being reported in LEOFF Plan 2.

### MEMBERS IMPACTED

Approximately 30 employers and 180 members may be affected.

### CURRENT SITUATION

The Department of Retirement Systems (DRS) ruled that Emergency Medical Technicians (EMT's) working for public hospital districts should be reported into LEOFF Plan 2 retroactive to the effective date of the SHB 1936. This means retroactive billing to the employer as well as the employee for past contributions. The Public Hospital Districts Association has appealed this DRS ruling.

This has resulted in numerous questions about employers who have employees that meet the definition of a LEOFF member, but who are not being reported in LEOFF.

This report will detail membership parameters for LEOFF 2 and PERS, as well as detail legislative history for the transfer of EMT's into LEOFF 2. Lastly this report addresses the issue of EMT's working for qualified LEOFF 2 employers, whom are being denied access to the plan.

### BACKGROUND INFORMATION

#### **LEOFF Plan 2 Membership**

The Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) is limited in membership to specific employers, employees, and only those employees with specific training and performing specific jobs. Generally, LEOFF is limited to full-time, fully-authorized general authority law enforcement officers and full-time, fully compensated fire fighters employed by