

PERA Membership Exclusion Codes for Excluded Employees

Zeros (0) – Codes beginning with 0 relate to the employee's ineligibility due to an affiliation with another entity.

- 001** — Employees who are under age 23 and full-time students enrolled in and regularly attending classes at an accredited school, college, or university.
- 002** — Retirees of the Teachers Retirement Association (TRA) who have resumed teaching service and are subject to the annual earnings limit set by TRA.
- 003** — Employees who are receiving a monthly retirement or disability benefit from PERA. Note: Employers must provide the full 9-digit Social Security Number for employees excluded under this code.
- 004** — Foreign citizens with a work permit of 3 years or less or an H-1B visa valid for less than 3 years of employment.
- 005** — Persons who are members of a religious order and are excluded from coverage under the federal old age, survivors, disability and health insurance program for the performance of service as specified in United States Code, title 42, section 410 (a)(8)(A), as amended. These are normally members of a religious order that has not elected Social Security coverage.
- 006** — Resident physicians, medical interns, pharmacist residents and pharmacist interns serving in a degree or residency program in a public hospital.
- 007** — Students serving up to five years in an internship or residency program sponsored by an accredited educational institution or the employing unit.
- 008** — Patient and inmate personnel who perform services for a governmental subdivision.
- 010** — Employees who are paid by a federal or state grant that specifically prohibits its use for pension coverage.
- 011** — Persons who are provided supported employment or work-study positions by a governmental employer and who participate in an employment or industries program maintained for the benefit of these persons where the employer limits the position's duration to five years or less. This includes persons participating in a federal or state subsidized on-the-job training, work experience, senior citizen, youth, or unemployment relief program where the training or work experience is not provided as a part of, or for, future permanent public employment.
- 012** — Trade workers who have other union pension coverage and who are specifically excluded by law.

Ones (1) – Codes that begin with 1 relate to the position held by the individual.

- 101** — Persons hired to temporary positions defined as employment for a pre-determined period of six consecutive months or less and whose employment has not exceeded six months. These cannot be employees who are hired for permanent positions but who may be serving a probationary period before they are considered permanent employees.
- 102** — Emergency employees who are employed because of work caused by fire, flood, storm, or other similar disaster.
- 103** — Persons holding a part-time adult supplementary technical institute license who teach part-time in a technical institute.
- 104** — Paid on-call/volunteer ambulance personnel (basic or advanced life support and emergency medical staff) who are not members of the PERA Defined Contribution Plan.
- 105** — Election officers (judges).
- 106** — Persons hired to fill seasonal positions, which are limited in duration by the employer to 185 consecutive calendar days or less in each year.
- 108** — Volunteer firefighter personnel who receive credit in a relief association.

Twos (2) – Exclusion codes that begin with 2 relate to employees or elected officials who have the option not to participate in a PERA plan.

- 201** — Local elected officials, persons appointed to fill vacant local elected offices, city managers and chief city administrative officers (see M.S. §353.028) who have opted to NOT join the Defined Contribution Plan or Coordinated Plan if applicable.

Threes (3) – Codes that begin with 3 relate to an employee's salary.

- 302** — Nine-month school year employees whose annual earnings do not exceed \$3,800.
- 303** — Employees whose annual earnings do not exceed \$5,100.

NOTE: As of 1/1/2015, previous exclusion codes 009 (independent contractors), 107 (governing-body elected officials), 202 (pre-1972 hospital workers), 203 (city managers who opt out of PERA), 301 (employees who earn less than \$425 in a month, and 401 (employees who hold two ineligible positions at the same time) are obsolete. If you have excluded city managers, report them under code 201.

Due to a change in state law, governing-body officials (such as city council, school board, township supervisor) are no longer required to be reported on the Annual Exclusion Report. If you wish to list them on your report, use code 201.