

WAC 415-108-728 If I work concurrently in a PERS position and TRS position, which system will I be in? (1) If you work concurrently in a PERS and TRS position, your membership status and the nature of your positions will determine the system your employer will report you in. You will be reported in either PERS or TRS according to the following table:

Former TRS Plan 1 Members ^{1/}

Type of Employment ^{2/}	Type of Employer(s)	System You Will Be Reported In
A substitute or less than full-time teaching position and a PERS-eligible position	Same employer	PERS - For both positions.
	Separate TRS employers	PERS - For PERS position only. Your substitute part-time position is not reported unless you qualify for and elect to establish TRS membership under RCW 41.32.240. If you elect to establish TRS membership, your employers will report you in TRS for both positions. Any previously reported service credit and compensation in PERS will be transferred to TRS.
	A TRS employer and non-TRS employer	PERS - For PERS position only. Your substitute part-time position is not reported unless you qualify for and elect to establish TRS membership under RCW 41.32.240. If you elect to establish TRS membership, you must elect either to: 1. Have your TRS service reported in PERS and receive service credit in PERS for both positions; or 2. Have your TRS service reported in TRS and not receive service credit for the PERS position.
A full-time teaching position and an eligible PERS position	Same employer	TRS - For both positions.
	Separate TRS employers	TRS - For both positions.
	A TRS employer and non-TRS employer	You must elect to: 1. Have your TRS service reported in PERS and receive service credit in PERS for both positions; or 2. Have your TRS service reported in TRS and not receive service credit for the PERS position.

TRS Plan 1 Members

Type of Employment ^{2/}	Type of Employer(s)	System You Will Be Reported In
A full-time or less than full-time TRS position and an eligible PERS position	Same employer	TRS - For both positions.
	Separate TRS employers	TRS - For both positions.
	A TRS employer and non-TRS employer	You must elect either to: 1. Have your TRS service reported in PERS and receive service credit in PERS for both positions; or 2. Have your TRS service reported in TRS and not receive service credit for PERS position.
A full-time or less than full-time TRS position and an ineligible PERS position	Same employer	TRS - For both positions.
	Separate TRS employers	TRS - For both positions.
	A TRS employer and non-TRS employer	TRS - For the TRS position only; your ineligible PERS position is not reportable.

TRS Plan 2 Members

Type of Employment ^{2/}	Type of Employer(s)	System You Will Be Reported In
An eligible TRS position and an ineligible PERS position	Same employer	TRS - For both positions.
	Separate TRS employers	TRS - For TRS position only; your ineligible PERS position is not reported.
	A TRS employer and non-TRS employer	TRS - For TRS position only; your ineligible PERS position is not reported.
An eligible TRS position and an eligible PERS position	Same employer	TRS - For both positions.
	Separate TRS employers	TRS - For both positions. ^{3/}
	A TRS employer and non-TRS employer	You must elect either to: <ul style="list-style-type: none"> 1. Have your TRS service reported in PERS and receive service credit in PERS for both positions; or 2. Have your TRS service reported in TRS and not receive service credit for the PERS position.

PERS Members

Type of Employment ^{2/}	Type of Employer(s)	System You Will Be Reported In
An eligible PERS position and an ineligible TRS or substitute position	Same employer	PERS - For both positions.
	Separate TRS employers	PERS - For the PERS position only. Your TRS service will not be reported unless you have met the eligibility criteria for TRS membership and choose to either: <ul style="list-style-type: none"> 1. Have your TRS service reported in PERS for both positions^{4/}; or 2. Establish TRS membership and have your service in both positions reported in TRS. Any previously reported service credit and compensation in PERS will be transferred to TRS.
	A TRS employer and non-TRS employer	PERS - For the PERS position only. You will not be reported for the TRS position unless you have met the eligibility criteria for TRS membership and choose to either: <ul style="list-style-type: none"> 1. Have your TRS service reported in PERS and receive service credit in PERS for both positions; or 2. Have your TRS service reported in TRS and not receive service credit for the PERS position.

Neither TRS Nor PERS Member

Type of Employment ^{2/}	Type of Employer(s)	System You Will Be Reported In
An ineligible TRS and an ineligible PERS position	Same employer	TRS - For both positions if the positions combined, qualify as an eligible position.
	Separate employers, TRS or non-TRS	Neither position reported.
A substitute teaching position and an ineligible PERS position	Same employer	Neither position reported. However, if you qualify, you may elect to establish membership in TRS at the end of the school year for your substitute teaching position under RCW 41.32.013 and WAC 415-112-140.
	Separate employers, TRS or non-TRS	Neither position reported. However, if you qualify, you may elect to establish membership in TRS at the end of the school year for your substitute teaching position under RCW 41.32.013 and WAC 415-112-140.

^{1/} "Former TRS 1 member", as used here, means you terminate your membership by withdrawing your contributions.

^{2/} Means during the same school year.

^{3/} EXAMPLE: A TRS 2 member teaches in an eligible position and during the summer, she works for a state agency in an eligible position under PERS. Because the member has established membership in TRS 2 through employment as a teacher, her state agency employer must report her service and compensation from the PERS position to the Department in TRS 2.

EXAMPLE: A TRS 2 member is employed concurrently by School District A in an eligible TRS position and by School District B in an eligible PERS position. Because he is a TRS 2 member, School District B employer must report his service and compensation from the PERS position to the Department in TRS 2. If the member terminates his employment in the TRS position with School District A, School District B will report him in PERS for the PERS position.

4/ This provision applies retroactively to July 1, 1996.

(2) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

- (a) "Eligible position" - RCW 41.40.010.
- (b) "Employer" - RCW 41.40.010 (PERS); RCW 41.32.010 (TRS).
- (c) "Ineligible position" - RCW 41.40.010.
- (d) "Member" - RCW 41.40.010.
- (e) "Membership" - RCW 41.40.023.
- (f) "Report" - WAC 415-108-010.
- (g) "Service" - RCW 41.40.010.

[Statutory Authority: RCW 41.50.050(5) and chapters 41.32 and 41.40 RCW. WSR 05-03-001, § 415-108-728, filed 1/5/05, effective 2/5/05. Statutory Authority: RCW 41.50.050(5) and chapter 41.40 RCW. WSR 02-18-046, § 415-108-728, filed 8/28/02, effective 9/30/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. WSR 01-01-059, § 415-108-728, filed 12/12/00, effective 1/12/01. Statutory Authority: RCW 41.50.050. WSR 95-16-053, § 415-108-728, filed 7/25/95, effective 8/25/95.]