WAC 415-110-728 If I work in both a SERS position and TRS position during the same school year, which system will I be in? (1) If you work in both a SERS and TRS position during the same year, 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 SERS 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 SERS-eligible position and a full-time teaching position	Same SERS employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for both positions.
A SERS-eligible position and a less than full-time teaching position	Same SERS employer	**SERS** regular reporting for both positions.
	Separate SERS employers	**SERS** regular reporting for SERS position. **TRS** substitute reporting for TRS position. If the service qualifies you to reestablish membership under RCW 41.32.240 and you choose to purchase the service, then any previously reported SERS service for that same fiscal year will be transferred to TRS.
A SERS substitute or ineligible position and a full-time teaching position	Same SERS employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for TRS position. **SERS** substitute reporting for SERS position. If you choose to purchase the service, it will be billed in TRS.
A SERS substitute or ineligible position and a less than full-time teaching position	Same SERS employer	**TRS** regular reporting if combined, the position would qualify as a full-time teaching position. Otherwise report all of the time as TRS substitute reporting.
	Separate SERS employers	**SERS** substitute reporting for SERS position. **TRS** substitute reporting for TRS position. If the TRS service qualifies you to reestablish membership and you choose to purchase the service credit, then any time for that same fiscal year must be purchased as TRS service credit. If the SERS service qualifies you for membership and you choose to purchase only the SERS service, it will be billed in SERS.

TRS Plan 1 Members

Type of Employment [2]/	Type of Employer(s)	System You Will Be Reported In
A SERS-eligible position and a full-time teaching position	Same employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for both positions.
A SERS-eligible position and a less than full-time teaching position	Same employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for both positions.
A SERS substitute or ineligible position and a full-time teaching position	Same employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for TRS position. **SERS** substitute reporting for SERS position. If you purchase the SERS service, it will be billed into TRS.

Type of Employment [2]/	Type of Employer(s)	System You Will Be Reported In
A SERS substitute or ineligible position and less than full-time teaching position	Same employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for TRS position. **SERS** substitute reporting for SERS position. If you purchase the SERS service, it will be billed into TRS.

TRS Plan 2 or 3 Members

Type of Employment [2]/	Type of Employer(s)	System You Will Be Reported In
A SERS-eligible position and a TRS-eligible position	Same employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for both positions.
A SERS-eligible position and a TRS-ineligible or substitute position	Same employer	**SERS** regular reporting for both positions.
	Separate SERS employers	**SERS** regular reporting for SERS position. **TRS** substitute reporting for TRS position. If you choose to purchase the service, then any previously reported SERS service for that same school year will be transferred to TRS.
A SERS-ineligible or substitute position and a TRS-eligible position	Same employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for TRS position. **SERS** substitute reporting for the SERS position. If the SERS service qualifies for membership, then it would be billed into TRS.
A SERS-ineligible or substitute position and a TRS-ineligible or substitute position	Same employer	**TRS** regular reporting if combined, the position would qualify as an eligible teaching position. Otherwise report all of the time as TRS substitute reporting.
	Separate SERS employers	**TRS** substitute reporting for TRS position. If you choose to purchase the service credit, then any time for that same fiscal year must be purchased as TRS service credit. **SERS** substitute reporting for SERS position. If the SERS service qualifies you for membership and you choose to purchase only the SERS service, it will be billed in SERS.

SERS Members

Type of Employment [2]/	Type of Employer(s)	System You Will Be Reported In
A SERS-eligible position and a TRS-eligible position	Same employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for both positions.
A SERS-eligible position and a TRS-ineligible or substitute position	Same employer	**SERS** regular reporting for both positions.
	Separate SERS employers	**SERS** regular reporting for SERS position. **TRS** substitute reporting for TRS position. If the service qualifies you to establish membership and you choose to purchase the service, then any previously reported SERS service for that same school year will be transferred to TRS.
A SERS-ineligible or substitute position and a TRS-eligible position	Same employer	**TRS** regular reporting for both positions.

Type of Employment [2]/	Type of Employer(s)	System You Will Be Reported In
	Separate SERS employers	**TRS** regular reporting for TRS position. **SERS** substitute reporting for the SERS position. If you purchase the SERS service, it would be billed into TRS.
A SERS-ineligible or substitute position and a TRS-ineligible or substitute position	Same employer	**TRS** regular reporting if combined, the position would qualify as an eligible teaching position. Otherwise report all of the time as TRS substitute reporting.
	Separate SERS employers	**TRS** substitute reporting for TRS position. If the TRS service qualifies you to establish membership and you choose to purchase the service credit, then any time for that same fiscal year must be purchased as TRS service credit. **SERS** substitute reporting for SERS position. If you choose to purchase only the SERS service, it will be billed in SERS.

Neither TRS Nor SERS Member

Type of Employment [2]/	Type of Employer(s)	System You Will Be Reported In
A SERS-eligible position and a TRS-eligible position	Same employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for both positions.
A SERS-eligible position and a TRS-ineligible or substitute position	Same employer	**SERS** regular reporting for both positions.
	Separate SERS employers	**SERS** regular reporting for SERS position. **TRS** substitute reporting for TRS position. If the service qualifies you to establish membership and you choose to purchase the service, then any previously reported SERS service for that same school year will be transferred to TRS.
A SERS-ineligible or substitute position and a TRS-eligible position	Same employer	**TRS** regular reporting for both positions.
	Separate SERS employers	**TRS** regular reporting for TRS position. **SERS** substitute reporting for the SERS position. If the SERS service qualifies for membership, and you choose to purchase the service, then it would be billed into TRS.
A SERS-ineligible or substitute position and a TRS-ineligible or substitute position	Same employer	**TRS** regular reporting if combined, the position would qualify as an eligible teaching position. Otherwise report all of the time as TRS substitute reporting.
	Separate SERS employers	**TRS** substitute reporting for TRS position. If the TRS service qualifies you to establish membership and you choose to purchase the service credit, then any time for that same school year must be purchased as TRS service credit. **SERS** substitute reporting for SERS position. If the SERS service qualifies you for membership and you choose to purchase only the SERS service, it will be billed in SERS.

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

2/ Means during the same school year.

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

(a) "Eligible position" - RCW 41.35.010 (SERS); RCW 41.32.010 (TRS).

(b) "Employer" - RCW 41.35.010 (SERS); RCW 41.32.010 (TRS).

(c) "Ineligible position" - RCW 41.35.010 (SERS); RCW 41.32.010 (TRS).

(d) "Member" - RCW 41.35.010 (SERS); RCW 41.32.010 (TRS).
(e) "Membership" - RCW 41.35.030 (SERS).
(f) "Report" - WAC 415-110-010.
(g) "Service" - RCW 41.35.010 (SERS); RCW 41.32.010 (TRS).

[Statutory Authority: RCW 41.50.050(5), 41.35.010, 41.35.030, 41.35.033. WSR 04-04-041, § 415-110-728, filed 1/29/04, effective 3/1/04. Statutory Authority: RCW 41.50.050(5) and chapter 41.35 RCW. WSR 02-18-046, § 415-110-728, filed 8/28/02, effective 9/30/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. WSR 01-01-059, § 415-110-728, filed 12/12/00, effective 1/12/01.]