

**WAC 415-112-156 If I work concurrently in a TRS position and SERS position, which system will I be in?** (1) If you work concurrently in a TRS and SERS 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 TRS and SERS according to the following table:

**Former TRS Plan 1 Members<sup>1/</sup>**

<b>Type of Employment <sup>2/</sup></b>	<b>Type of Employer(s)</b>	<b>System You Will Be Reported In</b>
A substitute or less than full-time teaching position and a SERS-eligible position	Same SERS employer	SERS - For both positions.
	Separate SERS employers	SERS - For SERS position only. Your substitute part-time position is not reported unless you qualify for and choose to establish TRS membership under RCW 41.32.240.  If you choose to establish TRS membership, your employers will report you in TRS for both positions. Any previously reported service credit and compensation in SERS will be transferred to TRS.
A full-time teaching position and an eligible SERS position	Same employer	TRS - For both positions.
	Separate SERS employers	TRS - For both positions.

**TRS Plan 1 Members**

<b>Type of Employment <sup>2/</sup></b>	<b>Type of Employer(s)</b>	<b>System You Will Be Reported In</b>
A full-time or less than full-time TRS position and an eligible SERS position	Same employer	TRS - For both positions.
	Separate SERS employers	TRS - For both positions.
A full-time or less than full-time TRS position and an ineligible SERS position	Same employer	TRS - For both positions.
	Separate SERS employers	TRS - For both positions.

**TRS Plan 2 or 3 Members**

<b>Type of Employment <sup>2/</sup></b>	<b>Type of Employer(s)</b>	<b>System You Will Be Reported In</b>
An eligible TRS position and an ineligible SERS position	Same employer	TRS - For both positions.
	Separate SERS employers	TRS - For TRS position only; your ineligible SERS position is not reported.
An eligible TRS position and an eligible SERS position	Same employer	TRS - For both positions.
	Separate SERS employers	TRS - For both positions. <sup>3/</sup>

**SERS Members**

<b>Type of Employment <sup>2/</sup></b>	<b>Type of Employer(s)</b>	<b>System You Will Be Reported In</b>
An eligible SERS position and an ineligible TRS or substitute position	Same employer	SERS - For both positions.
	Separate SERS employers	SERS - For the SERS position only, unless you qualify for and choose to establish membership in TRS under WAC 415-112-125(1).  If you choose to establish TRS membership, your employers will report you in TRS for both positions. Any previously reported service credit and compensation in SERS will be transferred to TRS.

**Neither TRS Nor SERS Member**

Type of Employment <sup>2/</sup>	Type of Employer(s)	System You Will Be Reported In
An ineligible TRS and an ineligible SERS position	Same employer	TRS - For both positions if the positions combined, qualify as an eligible position.
	Separate SERS employers	Neither position reported.
A substitute teaching position and an ineligible SERS position	Same employer	Neither position reported. However, if you qualify, you may choose to establish membership in TRS for your substitute teaching position under RCW 41.32.013 and WAC 415-112-140.
	Separate SERS employers	Neither position reported. However, if you qualify, you may choose to establish membership in TRS for your substitute teaching position under RCW 41.32.013 and WAC 415-112-140.

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

<sup>2/</sup> Means during the same time period.

<sup>3/</sup> 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 SERS position. Because he is a TRS 2 member, School District B employer must report his service and compensation from the SERS 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 SERS for the SERS position.

(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 (SERS).
- (g) "Service" - RCW 41.35.010 (SERS); RCW 41.32.010 (TRS).

[Statutory Authority: RCW 41.50.050(5). WSR 04-21-080, § 415-112-156, filed 10/20/04, effective 11/20/04. Statutory Authority: RCW 41.50.050(5) and chapter 41.32 RCW. WSR 02-18-046, § 415-112-156, filed 8/28/02, effective 9/30/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. WSR 01-01-059, § 415-112-156, filed 12/12/00, effective 1/12/01.]