

# Retirement Reporting Reminders for Educational Substitutes: Six Most Common Reporting Errors



Washington State Department of Retirement Systems

**These reporting instructions apply to school district and ESD employers.** Below are the most common reporting problems that school district and ESD employers encounter when reporting substitutes and how to fix the problems.

## 1 Type codes are No. 1 problem

There are new type codes for reporting substitutes. The most common problem that employers encounter is using the wrong type code when reporting a substitute.

Use the [Substitute Reporting Chart](#) to determine which type code to use when reporting a substitute who is not a retiree.

## 2 Reporting retirees working as substitutes

The only type codes that you can use with a retiree who returns to work are 96, 97, 98 and 99. Do not use the substitute codes for reporting retirees. Refer to the [Retiree Returning to Work Reporting Chart](#) to determine which type code to use when reporting a retiree working as a substitute.

## 3 How to report an employee who began as a substitute and then became an active member within the same month

Take the following steps:

1. If earnings were reported in error as a substitute, back out the compensation and hours/days using the substitute type code.
2. Report an end date for the Substitute Service.
3. Let the data process. If you are using WBET, the data will process overnight.
4. Report the begin date for the Active Service time using active member type codes.
5. Report all compensation, contributions and hours/days for the active member for the entire month using active member type codes. You will need to determine whether the compensation, contributions and hours/days can be reported via WBET or whether you will need to report this information via your own payroll system.

## 4 How to report an employee who began as a substitute in September and then became an active member on Oct. 1

Take the following steps:

1. Report an end date for the Substitute Service.
2. Let the data process. If you are using WBET, the data will process overnight.
3. Report the begin date for the Active Service time using active member type codes.
4. Report all compensation, contributions and hours for the active member using active member type codes. You will need to determine whether the compensation, contributions and hours/days can be reported via WBET or whether you will need to report this information via your own payroll system.

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**What to do if a begin date for the Active Service was transmitted but an end date for the Substitute Service time was never sent**

Even though it is strongly recommended that employers transmit the end date for the Substitute Service, DRS has an edit in place that will automatically insert an end date for the Substitute Service that is one day before the begin date transmitted for the Active Service.

However, any compensation and hours/days reported in error as a substitute will need to be backed out and re-reported as an active member. This type of back out must be done manually at DRS. Contact ESS for assistance.

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**What to do if an active member becomes a substitute midmonth**

Take the following steps:

1. Report all compensation, contributions and hours/days for the entire month with active member type codes.
2. Report the end date for the active member.
3. Let the data process. If you are using WBET to transmit the data, it will process overnight.
4. Report the actual begin date for the Substitute Service using the substitute type codes found in the chart [Substitute Reporting Chart](#).
5. Because the compensation and hours/days were already transmitted for the month, begin transmitting all compensation and hours/days for the Substitute Service beginning the following month with the substitute type codes.

To contact DRS

**Call**



Phone 360.664.7000  
800.547.6657  
TTY 711

**Write**



Department of Retirement Systems  
PO Box 48380  
Olympia, WA  
98504-8380

**Visit**



6835 Capitol Blvd.  
Tumwater, WA 98501

*Directions are available on the DRS website.*

**Hours**



Monday - Friday  
8 am to 5 pm Pacific Time

**Email**



[recep@drs.wa.gov](mailto:recep@drs.wa.gov)

It might be possible for other people to read messages sent over the Internet. If you contact us by email, please include only the last four digits of your Social Security number.

**Website**



[www.drs.wa.gov](http://www.drs.wa.gov)

You can also send us email through the DRS website. Visit the [Contact Us](#) page.