

The Substitute Teacher's Guide to Obtaining Service Credit

TRS Plan 1

As a substitute teacher in one of Washington's public schools, you may qualify to participate in the Teachers' Retirement System (TRS). Membership in TRS is optional for substitutes.

HOW DO I ESTABLISH OR REESTABLISH MEMBERSHIP?

If you previously established membership in TRS Plan 1 and withdrew your contributions, you can reestablish Plan 1 membership. To do so you must:

- Work for the equivalent of 90 full-time days during a fiscal year; and
- Request and complete a *TRS Plan 1 Substitute Teacher's Application for Service Credit* and purchase service credit for that year (available on the Department of Retirement Systems (DRS) Web site at www.drs.wa.gov).

To learn more about TRS Plan 1, refer to the *TRS Plan 1 Member Handbook* available on the DRS Web site.

Note: If you have no previous membership in TRS, you will have the opportunity to choose between membership in TRS Plan 2 or Plan 3 when you purchase service credit for substitute teaching. Please ask your employer for a copy of the *TRS Plan 2 and 3 Substitute's Guide*.

WHAT IF I'M ALREADY A MEMBER?

If you are already a member of TRS Plan 1, complete the *TRS Plan 1 Substitute Teacher's Application for Service Credit* available on the DRS Web site.

WHAT IF I HAVE WITHDRAWN CONTRIBUTIONS?

If you have withdrawn contributions, you must meet the eligibility requirements described above and purchase service credit to reestablish membership. Once you have reestablished membership, you can recover service credit for any withdrawn periods. For more information, refer to the publication *Plan 1 Recovery of Withdrawn or Optional Service Credit* on the DRS Web site.

HOW DO I EARN SERVICE CREDIT?

For TRS Plan 1, the fiscal year is from July 1 through June 30. As a Plan 1 member you earn one full year of service credit if you receive compensation for the equivalent of 144 full-time days within the fiscal year. If you earn compensation for fewer than 144 days but at least 20 days in a fiscal year, you can earn a partial year of service credit based on the number of days you earned compensation divided by 180.

HOW DO I APPLY FOR SERVICE CREDIT?

Submit the following documents to DRS at the address indicated on the application form:

- A completed *TRS Plan 1 Substitute Teacher's Application for Service Credit*, and
- A copy of any quarterly reports as required. (See page 2.)

WHEN DO I APPLY FOR SERVICE CREDIT?

You can apply for service credit beginning July 1 following the fiscal year in which service was rendered.

WHEN WILL I RECEIVE A BILL?

Upon receipt of your application materials, DRS will determine the amount of service credit you are eligible to purchase and will send you a bill for the amount due. DRS will apply the service credit to your account once you pay your bill in full, and will bill your employer for the employer contributions due.

HOW DO I PAY FOR SERVICE CREDIT?

Payment must be made in full in a lump sum payment. DRS accepts rollover funds directly from an eligible retirement account or IRA. For rollover information, contact DRS

Interest Free Deadline: You have up to six months to make payment before interest is applied. If payment is made before the end of December immediately following the fiscal year in which the service was rendered, you pay only your contributions. If payment is made after the last day of December, you will be charged interest on both member and employer contributions.

AM I REQUIRED TO SUBMIT A QUARTERLY REPORT?

You are required to submit a quarterly report to DRS along with your application for service credit only under certain conditions. You are required to submit a quarterly report to DRS if:

- You work for a school district or educational service district (ESD) and are purchasing service credit for a period of time prior to the 2004-05 fiscal year.
- You work for a higher education employer or for the School for the Deaf or School for the Blind.

You are **not** required to submit a quarterly report if:

- You work for a school district or ESD and are purchasing service credit for the 2004-05 fiscal year or any fiscal year thereafter.
- Your employer begins reporting substitute hours to DRS through automated means. (You will still be required to submit quarterly reports if you are purchasing service for a period of time prior to when the employer began automated reporting.)

WHAT MUST BE INCLUDED ON THE QUARTERLY REPORT?

DRS only accepts quarterly reports issued by your employer(s). Many districts issue the report on a monthly basis so it is important to maintain a copy of your reports as you may need to include them with your application for service credit.

Each quarterly report must include:

- Your name, your Social Security number and your employer's name; and
- The fiscal year in which you worked; and
- The number of days you worked each month, totaled by month; and
- The amount of compensation you earned each month, totaled by month; and
- The signature of the payroll officer or person authorized to verify the report.

If you were employed by more than one school district or ESD during the fiscal year, be sure to submit all quarterly reports with your application to DRS.

MORE INFORMATION?

If you have questions regarding your service credit, write to DRS at PO Box 48380, Olympia, WA 98504-8380.

Telephone

1-800-547-6657 (toll-free)
(360) 664-7000 (Olympia area)

E-Mail

recep@drs.wa.gov

DRS Web site

www.drs.wa.gov

TRS publications are available on the DRS Web site.