

Substitute Reporting Chart

School Districts and Educational Service Districts

How to Report on the Transmittal: Report compensation for all employees. Report days (instead of hours) for T1 members reported with Type Code 71 or 80. Report hours for all others. See the chart below to determine the System, Plan, Type Code for each situation; and if contributions are required.

Employee	Service for You	System/Plan	Type Code	Report Contributions
No prior active membership in TRS 1/2/3 or SERS 2/3 or PERS 1	Classified substitute or Ineligible classified position	E0	39	No
	Classified substitute + Ineligible classified position	E0	39	No
	Classified substitute + Eligible classified position	E2 with 90 days to choose between E2 & E3	32 ¹	Yes
	Two ineligible teaching positions ^{2,3}	T2 with 90 days to choose between T2 & T3	71	Yes
	Ineligible classified position	E0	39	No
	Two ineligible classified positions ⁵	E2 with 90 days to choose between E2 & E3	32 ¹	Yes
	Ineligible classified position + Ineligible teaching position ^{2,3}	T2 with 90 days to choose between T2 & T3	71	Yes
	Substitute teaching + Eligible classified position	E2 with 90 days to choose between E2 & E3	32 ¹	Yes
	Substitute teaching + Ineligible classified position	T0	79	No
	Substitute teaching + Classified substitute	T0	79	No
	Substitute teaching or Ineligible teaching position	T0	79	No

1 ESD's use type code 30.

2 Must be a contracted position.

3 If combined hours meet eligibility criteria; otherwise report in TRS 0 as a substitute.

4 ESD's use type code 08.

5 If combined hours meet eligibility criteria; otherwise report in SERS 0 as a substitute.

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Employee	Service for You	System/Plan	Type Code	Report Contributions
TRS Plan 1 Member	Substitute teaching	T0	80	No
	Substitute teaching + Part-time teaching contract	T1	71	Yes
	Substitute teaching + Full-time teaching contract	T1	71	Yes
	Substitute teaching + Eligible classified position	T1	71	Yes
	Substitute teaching + Ineligible classified position	T1	71	Yes
	Substitute teaching + Classified substitute	T0	80	No
	Classified substitute or Ineligible classified position	T0	80	No
TRS Plan 1 Former (Withdrawn) Member	Substitute teaching	T0	80	No
	Substitute teaching + Part-time contract	T0	80	No
	Substitute teaching + Eligible classified position	E2 with 90 days to choose between E2 & E3	32 ¹	Yes
	Substitute teaching + Ineligible classified position	T0	80	No
	Substitute teaching + Classified substitute	T0	80	No
	Classified substitute or Ineligible classified position	E0	39	No

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Employee	Service for You	System/Plan	Type Code	Report Contributions
TRS Plan 2 or TRS Plan 3 Member	Substitute teaching	T0	79	No
	Substitute teaching + Ineligible teaching position	T0	79	No
	Substitute teaching + Eligible teaching position ²	T2 or T3	71	Yes
	Two ineligible classified positions ^{2,5}	E2 with 90 days to choose between E2 & E3	32 ¹	Yes
	Ineligible teaching position	T0	79	No
	Two ineligible teaching positions ^{2,3}	T2 or T3	71	Yes
	Ineligible classified position + Ineligible teaching position ^{2,3}	T2 or T3	71	Yes
	Substitute teaching + Eligible classified position	E2 with 90 days to choose between E2 & E3	32 ¹	Yes
	Substitute teaching + Ineligible classified position	T0	79	No
	Substitute teaching + Classified substitute	T0	79	No
	Classified substitute	E0	39	No

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Employee	Service for You	System/Plan	Type Code	Report Contributions
SERS Plan 2 or SERS Plan 3 Member	Classified substitute or Ineligible classified position	E0	39	No
	Classified substitute + Ineligible classified position	E0	39	No
	Classified substitute + Eligible classified position	E2 or E3	32 ¹	Yes
	Two ineligible classified positions ⁵	E2 or E3	32 ¹	Yes
	Ineligible classified position + Ineligible teaching position ^{2,3}	T2 or T3	71	Yes
	Substitute teaching + Eligible classified position	E2 or E3	32 ¹	Yes
	Substitute teaching + Ineligible classified position	T0	79	No
	Substitute teaching + Classified substitute	T0	79	No
	Substitute teaching	T0	79	No
PERS Plan 1	Substitute teaching + Eligible classified position	P1	18 ⁴	Yes
	Substitute teaching + Ineligible classified position	T0	79	No
	Classified substitute or Ineligible classified position	N/A. PERS Plan 1 members cannot purchase service credit for this type of work; therefore, they do not need to be reported to DRS.		

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