

### Chapter TR 3

#### MEMBERSHIP

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**TR 3.01 Principal occupation.** Teaching is a person's principal occupation if the person is teaching 50% or more of what is considered a normal load of a regular full-time teacher with the same employer. Teaching is not a person's principal occupation when engaged for less than this amount.

**History:** 1-2-56; am. Register, April, 1973, No. 208, eff. 5-1-73; r. and recr. Register, May, 1975, No. 233, eff. 6-1-75.

**TR 3.02 Teacher.** (1) Except where a period of less than a month is a portion of a longer period of continuous employment as a "teacher", a month will be the unit considered in making determination of whether or not a person is employed as a "teacher".

(2) Beginning July 1, 1975 a person on a paid leave of absence from a teaching position shall continue to qualify as a teacher.

(a) If the compensation for such leave is less than the compensation earned during the member's immediately preceding service with the employer paying for such leave, in a time period of the same length as the leave, then the creditable service shall be computed by dividing the compensation for the leave by the compensation earned in the preceding period and multiplying the result by the service earned in the preceding period.

(b) If the compensation for such leave is equal to or greater than the compensation for such preceding service, then the creditable service earned shall be the same as in such preceding period.

**History:** 1-2-56; r. and recr. Register, May, 1975, No. 233, eff. 6-1-75.

**TR 3.03 Eligibility of part-time teaching assistants—university of Wisconsin.** Part-time assistants performing teaching duties at the university of Wisconsin are not eligible to make retirement deposits in the state teachers retirement fund.

**TR 3.04 Eligibility of part-time teachers.** If a person is engaged in "teaching" and in another occupation, and if his "teaching" amounts to 50% or more of what is considered a normal load of full-time teaching in the same school, state university or university and is also 50% or more of his regular full-time work, he will come within the provisions of the retirement law but contributions will be made on the basis of the proportion of salary earned from covered employment only and the employer in each case will have to certify or indicate what percentage of his load is "teaching" under the law and what percentage is other employment.

**History:** 1-2-56; am. Register, April, 1973, No. 208, eff. 5-1-73.

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**TR 3.05 Eligibility; part-time; substitute.** When a person is employed in "teaching" on a part-time basis for each of 2 or more employers in the public schools, state university or university and such combined employment equals 50% or more of a regular full-time load for any one, or more, of said employers, such a person shall be deemed to be a "teacher" for all of such employment, but when a person is employed in "teaching" on a part-time basis in 2 or more positions and all of such combined employment in the public schools, state university and university is for less than 50% of a full-time load for each of the employers, such person shall be deemed not to be employed as a "teacher".

**History:** 1-2-56; am. Register, April, 1973, No. 208, eff. 5-1-73.

**TR 3.06 Election to participate in the variable annuity division.** The written notice filed with the board by a member of the combined group electing to participate in the variable annuity division, provided under section 42.243 (2) (a) and (b), Wis. Stats., shall become effective as to deposits based on earnings immediately after the close of the calendar quarter in which said notice is filed. For administrative expediency the board may, in the first year of participation, apply percentages or ratios of the period during which the election is in force to the total salary earned in the fiscal year in order to accomplish substantially the same amount of participation.

**History:** Cr. Register, September, 1964, No. 105, eff. 10-1-64.

**TR 3.07 Creditable service.** (1) For the purposes of section 42.245 (1) (a), Wis. Stats., a "year of creditable service" means a fiscal year during which a teacher, as defined in section 42.20 (20), was employed as a teacher not less than a full school year as defined in section 42.20 (15), Wis. Stats. For teaching service of less than a full school year credit as creditable service shall be given in the ratio which the total number of teaching days credited within a fiscal year bears to 120 days.

(2) Creditable service for teaching after July 1, 1975 shall be determined as follows and subsection (1) shall not be applicable to such service.

(a) For the purposes of section 42.245 (1) (a), Wis. Stats., a "year of creditable service" means a fiscal year during which a teacher, as defined in section 42.20 (20), was employed as a teacher not less than 165 days or, if the position is subject to the provisions of the modified retirement plan provided under section 20.926; Wis. Stats., 238 days. Creditable service shall not be granted unless and until required deposits have been made on the compensation received for such service.

(b) For teaching service of less than the number of days indicated above, or when the teaching service is for less than full days, creditable service shall be given in the ratio which the total number of full-time equivalent teaching days credited within a fiscal year bears to 165 days or, if the position is subject to the provisions of the modified retirement plan provided under section 20.926, Wis. Stats., 238 days.

(c) If a member has service under both the regular teaching service provisions and the provisions of the modified retirement plan under section 20.926, Wis. Stats., the creditable service for each shall be

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computed independently of the other except that if the total in a single fiscal year would exceed one year, then the creditable service for the regular teaching shall be reduced so the total creditable service is exactly one year.

**History:** Cr. Register, December, 1965, No. 120, eff. 1-1-66; am. Register, April, 1973, No. 208, eff. 5-1-73; cr. (2), Register, May, 1975, No. 233, eff. 6-1-75.