The following information was recently provided to NYSTRS’ participating employers. As a Retirement System delegate, it is important you are aware of these issues.

**Delegate News**

*Issue No. 2014-1*

*January 2014*

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**Reporting Service for Part-Time College & University Members**

Service credit determines members’ benefit eligibility and is a component of their retirement benefit calculation. Toward that end, the importance of correctly reporting the number of days worked cannot be emphasized strongly enough — especially since NYSTRS changed to a monthly-reporting-of-days system in 2005.

After reviewing many district reports, evaluating individual scenarios, and collecting a large amount of data from all employers over the years, NYSTRS concluded it must require a consistent manner to determine the total number of days worked for members who work other than full-time. **All colleges should use the methods outlined in this Bulletin to determine Service Days for NYSTRS members.**

Days should be calculated for all work performed. Consequently, members may have days reported for each of the three categories (Service Days Worked, Service Days from Hours, and Service Days from Fee) based on the type of work completed.

The following methods are mandatory for the calculation of days for all campuses. For additional clarification or discussion, please contact the Employer Reporting Unit at (800) 348-7298, Ext. 6220.

**Paid by the Course**

*Part-time/Credit Hour Employees:*

Divide the number of credit hours the member is scheduled to teach by the number of credit hours considered to be a full load for the year.

**Example**

A 30 credit-hour load represents a full-time school year. The member is teaching a single four credit-hour course for a semester.

- \(4 \div 30 = .13333\)
- \(.13333 \times 200 \text{ (employment base)} = 26.66666 \text{ days per semester}\)

If this is the only course the member teaches for the entire school year, he/she should receive credit of 26.6666 days. To determine how many days to report on your monthly report, divide the total number of days (26.6666) by the number of payrolls in the semester.

- \(26.66666 \text{ days} \div 9 \text{ payrolls} = 2.96296 \text{ days per pay period}\)
Multiply the number of days per pay period by the number of payrolls in the monthly report.

- 2.96296 days in pay period x 2 pay period month = 5.92 Service Days Worked should be entered in your monthly report. (Do not round decimals when they occur; the report only allows reporting to two decimal places.)

- 2.96296 days in pay period x 3 pay period month = 8.88 Service Days Worked should be entered in your monthly report. (Do not round decimals when they occur; the report only allows reporting to two decimal places.)

If the earnings are paid in a lump sum, you should report 26.66 Days from Fee during the month the payment is made.

**Part-time/Paid Biweekly:**

When calculating the annualized contract salary for the adjunct, determine the amount the adjunct is paid per credit hour and multiply it by the number of credit hours required for a full-time professor.

**Example**

A 30-credit hour load represents a full-time school year — The member is teaching a total of 6 credit hours for a semester — receiving $700 per credit hour.

- $700 per credit hour x 30 credit hours = $21,000 annualized contract salary (Annual Base Pay Rate)

- Member is entitled to 40 days for the semester. *(See following charts.)*

<table>
<thead>
<tr>
<th>Credit Hours Taught</th>
<th>Service Days</th>
<th>Months Credited</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>25</td>
<td>1</td>
</tr>
<tr>
<td>6</td>
<td>50</td>
<td>3</td>
</tr>
<tr>
<td>9</td>
<td>75</td>
<td>4</td>
</tr>
<tr>
<td>12</td>
<td>100</td>
<td>5</td>
</tr>
<tr>
<td>15</td>
<td>125</td>
<td>6</td>
</tr>
<tr>
<td>18</td>
<td>150</td>
<td>8</td>
</tr>
<tr>
<td>21</td>
<td>175</td>
<td>9</td>
</tr>
<tr>
<td>24</td>
<td>200</td>
<td>9</td>
</tr>
</tbody>
</table>

(9 Months = 1 Year)
To determine how many days to report on your monthly report, divide the total number of days (40) by the number of payrolls in the semester.

- 40 days ÷ 9 payrolls = 4.44444 days per pay period

Multiply the number of days per pay period by the number of payrolls in the monthly report.

- 4.44444 days in pay period x 2 pay period month = 8.88 Service Days Worked should be reported on your monthly report. (Do not round decimals when they occur; the report only allows reporting to two decimal places.)

- 4.44444 days in pay period x 3 pay period month = 13.33 Service Days Worked should be reported on your monthly report. (Do not round decimals when they occur; the report only allows reporting to two decimal places.)

If the earnings are paid in a lump sum, you should report 40 Days from Fee during the month the payment is made.

**Hourly Work**

Divide the total hours worked by the hours in Standard Full-Time Work Day (standard workday) for the campus.

**Hours Worked in a Day**

<table>
<thead>
<tr>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>A member works a defined part-time schedule. The college’s standard workday is 6.25 hours and the member works 40% of each day of the month reported.</td>
</tr>
</tbody>
</table>

- .40 x 6.25 hours (standard workday) = 2.5 hours per day
- 2.5 hours per day x 10 days (bi-weekly) = 25 hours per pay period
- 25 hours worked ÷ 6.25 hours (standard workday) = 4 days per pay period

Multiply the number of days per pay period by the number of payrolls in the monthly report.

- 4 days in pay period x 2 pay period month = 8 Days from Hours should be reported on your monthly report. (Do not round decimals when they occur; the report only allows reporting to two decimal places.)

- 4 days in pay period x 3 pay period month = 12 Days from Hours should be reported on your monthly report. (Do not round decimals when they occur; the report only allows reporting to two decimal places.)
**Hours Worked in a Bi-Weekly Period**

<table>
<thead>
<tr>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>The college’s standard workday is 6.25 hours and the member works a total of 48 hours per pay period.</td>
</tr>
<tr>
<td>• 48 hours worked ÷ 6.25 hours (standard workday) = 7.68 days per pay period</td>
</tr>
</tbody>
</table>

Multiply the number of days per pay period by the number of payrolls in the monthly report.

- 7.68 days in pay period x 2 pay period month = 15.36 Days from Hours should be reported on your monthly report. (Do not round decimals when they occur; the report only allows reporting to two decimal places.)

- 7.68 days in pay period x 3 pay period month = 23.04 Days from Hours should be reported on your monthly report. (Do not round decimals when they occur; the report only allows reporting to two decimal places.)

**Hours Worked in a Month**

<table>
<thead>
<tr>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>The college’s standard workday is 6.25 hours and the member works a total of 96.25 hours in the month reported.</td>
</tr>
<tr>
<td>• 96.25 hours worked ÷ 6.25 hours (standard workday) = 15.40 Days from Hours should be reported on your monthly report. (Do not round decimals when they occur; the report only allows reporting to two decimal places.)</td>
</tr>
</tbody>
</table>