Section 3: Employer Reporting for SUNY and Community Colleges

Introduction

The Employer Reporting System is used to credit service, salary and contributions to members' accounts. The success of this reporting system is dependent upon the accuracy and timeliness of the information you provide to us.

We realize that information is provided by SUNY Central for all SUNY locations; however, any inquiries as a result of our review are directed to each SUNY campus. We hope the information provided here is helpful to you in responding.

Your reports are used for the following:

1. Registration of memberships.
2. Production of members' NYSTRS *Benefit Profile*.
3. Calculation of member retirement estimates.
4. Determination of loan eligibility.
5. Processing of refunds to members.
6. Maintaining earnings after retirement information.
7. Calculation of the annual employer billing rate.
8. Valuation of the employer contribution rate by the System's actuary.

The remainder of this section is devoted to specific reporting instructions and guidelines. For additional information on file formatting and report submission, see **Section 5: Employer Reporting Interface**.

Any questions regarding your report should be directed to our Employer Reporting Unit at 800-348-7298, ext. 6220.

When to Report

The monthly report is how participating employers submit salary and contribution data to NYSTRS for each school year. Please submit your report within 10 business days after the end of the month. Timely submission will enable us to process your report efficiently and result in an accurate estimated and final bill.

Who to Report

You are **required** to include **all** employees in unclassified positions on your report except those unclassified employees who have elected membership in the New York State and Local Retirement System (NYSLRS) or the Optional Retirement Program (ORP). It should be noted that State Education Department certification is not required for an employee to be reported to NYSTRS or to be a member of this System. Employees will be referred to as teachers or members throughout this manual.

The following is a description of each group of unclassified employees to be included on your report and how to identify them to us. Please refer to **Section 1: Membership** for further information on membership in NYSTRS.

Group of Employees	Means of Identification
All NYSTRS Members.	Enter the individual's EmplID in the EmplID field. Please use the Membership Verification feature of the **Employer Secure Area** (ESA) to confirm a NYSTRS membership or to see if a membership exists for an employee.
Teachers who are not known to be members of a retirement system, whose membership is **mandatory** but have not made a retirement system election **within** the 30-day election period.	Enter a status of "F" in the Part/Full time status indicator and be sure to collect mandatory contributions and report them as "plan contributions."
Teachers whose membership is **optional** and who are not known to be members.	Enter the letter "P" in the Part/Full time status indicator. Access the Membership Verification feature of the **Employer Secure Area** (ESA) to be certain the teacher is not a member and contribution deductions will not be necessary.
Teachers receiving a **retirement allowance** from any NYS public retirement system.	Enter an "R" or "P" in the Full/Part time status indicator.
NYSTRS members who have elected the Optional Retirement Program (ORP) after their NYSTRS date of membership who have continuously been employed by SUNY or a community college, "TIAA Discontinued Members."	There is a small percentage of teachers who elected ORP subsequent to their NYSTRS date of membership and need to be included in your monthly reports. Since this is such a small group of individuals, we have provided each college with a list of these members. If the individual is still in your employ, and participating in the ORP, please report them with a Plan Elected of "ORP" and no salary information. An employment base (200, 220, 240) must be reported.
NYSTRS Retirees.	Use the active NYSTRS EmplID. If unknown, check Membership Verification in ESA.
Teachers receiving a retirement allowance from any NYS public retirement system.	Enter an "R" in the Full/Part time status indicator.

What to Report

The following information is to be reported for **each** individual included on your report. We have attempted to provide you with a complete explanation for each item to be reported. However, if questions arise, please contact our Employer Reporting Unit at 800-348-7298, ext. 6220. For file formatting instructions, refer to **Section 5: Employer Reporting Interface**.

1. **Location Code** – This is the four-digit code assigned to your location by NYSTRS.

2. **Record Identifier** – The value should always be 2 for individuals reported.

3. **Reporting Month Start Date** – CCYY-MM-DD. This date is not based on the payroll dates. This should always be the first day of the month.

4. **Reporting Month End Date** – CCYY-MM-DD. This should always be the last day of the month.

5. **Status** – The value should always be L. This is used for NYSTRS' internal purposes only.

6. **Current Social Security Number** – Please report the teacher's Social Security number, or if one has not been assigned, the federal taxpayer identification number.

7. **Prior Social Security Number** – If the current Social Security number is different from what was reported in the previous month, please enter the previous month's Social Security number.

8. **Current Payroll ID** – If available, this is the district-assigned payroll ID.

9. **Payroll Frequency** –

   - W = Weekly
   - B = Biweekly
   - S = Semi-Monthly
   - M = Monthly

10. **Number of Pay Cycles in Month Reported** – Based on number of check dates in month reported.

    - If Payroll Frequency = W, then 4 or 5.
    - If Payroll Frequency = B, then 2 or 3.
    - If Payroll Frequency = S, then 2.
    - If Payroll Frequency = M, then 1.

11. **NYSTRS EmplID** – This is the seven-digit membership number assigned to each teacher who becomes a member of the System. In the absence of an EmplID, please access the Membership Verification feature in the **Employer Secure Area**. Do not use RETD, FULL or PART in the EmplID field. If EmplID is not available, leave blank.

12. **First Name** – No prefix, periods or commas are permitted.

13. **Middle Name** – Name or initials. No periods or commas are permitted.

14. **Last Name** – Suffixes are permitted, such as Jr, Sr, III. No periods or commas are permitted.

    Note: It is the member's responsibility to advise us of a change of name. System form *Member Name/Address Change* **(GRE-50)** may be used for this purpose. A legal change of name also requires submission of a certified copy of the court order authorizing such a

change.

15. **Address Line 1** – First Address Line.

    Note: The teacher's address is needed for the teacher to receive the System's *Your Source* newsletter, NYSTRS *Benefit Profile* and other correspondence. It is the member's responsibility to advise us directly of any change in address. However, the System will update a member's address based on information contained in the monthly employer reports. System form ***Active Member Name/Address Change* (GRE-50)** can be used for this purpose. Members who have registered for a **MyNYSTRS** account can change their address online.

16. **Address Line 2** – Second Address Line. No periods or commas are permitted.

17. **Address Line 3** – Third Address Line. No periods or commas are permitted.

18. **City** – City. No periods are permitted.

19. **State/Province** – State abbreviation or Province, such as NY or ON. No periods are permitted.

20. **Zip/Postal Code** – Zip, Postal Code or zip code plus 4 digits if available.

21. **Country** – USA or CAN (Canada). No periods are permitted.

22. **Sex** – M = Male; F = Female; U = Nonbinary/Other.

23. **Birth Date** – CCYY-MM-DD. If not available, use 1901-01-01 and update when available. A correct birth date will allow the System to provide projected benefit information. Please be aware we will try to collect accurate information on an annual basis to keep our records current and complete.

24. **Hire Date** – CCYY-MM-DD. The date the teacher was first employed at your college or date of membership with NYSTRS.

    *The following information is used to help you report partial leave pay. Information on reporting leaves of absence is also available in **Administrative Bulletin 2024-2: Reporting Leaves of Absence**.*

25. **Leave Type Code** – Members are not considered to be on leave for NYSTRS reporting purposes if they are using a few days of sick or personal leave, or on a short vacation. Members are considered to be on leave if they are on a **paid leave of absence** in accordance with their collective bargaining agreement or individual employment agreement. A leave code is required for any paid leave of absence. Provide the code for each month the member is on leave, including the starting and ending months.

    - MIL – Military
    - MAT – Maternity, Paternity, Child Care
    - SAB – Sabbatical
    - SCK – Sick Leave

- PER – Personal leave
- XXX – If the leave does not fall in one of the categories above, please provide up to the first three characters of your leave code
- BLANK(s) – Not on leave

26. **Percent of Part Pay for Leave** – If a Leave Type Code is provided, you must report the percentage of full pay received by the member. For example, if the member is on a fully paid leave, report as "100." If the member is receiving 50 percent pay, report as "50."

    Pay category F: MTD (Month-to-Date) Leave Pay must be reported when Leave Type Code and Percent of Part Pay for leave is identified. The exceptions to this rule are:

    - When sabbatical earnings are reported for a period of time the member does not ordinarily work. An example of this is a summer sabbatical for a 10-month employee. The earnings for this scenario must be reported under Pay Category L: MTD Non-Regular Compensation.
      Please note: Full-time annual base pay rate (contract salary) should be reported for all members on a paid leave of absence.

    - When a resignation or retirement election is made by the member allowing the member to take a leave of absence as a result of the election, these earnings must be reported under Pay Category K: MTD Termination Pay.

27. **Separation Reason Code** – Should be reported if the member terminates employment with the college. Only necessary if member terminates employment in month reported.

    - RET – Retired
    - TER – Terminated/Excessed
    - RES – Resigned
    - DEA – Death
    - XXX – If you cannot define your Separation Reason Code to the ones listed, provide up to the first three characters of your code
    - Blank(s) – Not Separated

28. **Ceased Teaching Date** – CCYY-MM-DD. Report the last date worked if a Separation Reason Code is reported.

29. **Full/Part Time/Retired Indicator** – Only F, P or R will be accepted.

    F = Full-Time. Full-Time employees should only be reported using the letter F if they meet **all** of the following conditions:

    1. Full-time employment (i.e., they will be employed for the full day, every day school is in session).
    2. **Contractual relationship** between employee and employer.
    3. Employment will be on a **per annum basis** (i.e., through the end of school year) regardless of the date employment commences.
    4. The employee did not elect the Optional Retirement Program (ORP) within the 30-day election period.

Note: In the case of SUNY and community college employees, membership in this System is mandatory if the employee meets conditions 1, 2 and 3, and did not elect membership in the Optional Retirement Program or the New York State and Local Retirement System (NYSLRS) within the first 30 days of employment.

P = Part-Time. Anyone not working full time, or on a per annum contractual basis, should be reported using the letter P, unless they are retired.
R = Retired. Any employee collection a pension from a NYS public retirement system.

New staff whose employment mandates membership in NYSTRS should complete an *Application for Membership* **(NET-2)** and the employer should mail the completed original application to NYSTRS as soon as possible. Although not specifically required for membership to begin, the completed application will ensure the beneficiary selection of the member's choice.

30. **Employment Base** – This term refers to the number of days in a school year for which teachers are contracted for their <u>primary</u> assignment, including paid vacations.

    - 200 Days = 10-month employment or 10.5-month employment
    - 220 Days = 11-month employment
    - 240 Days = 12-month employment

    The minimum employment base is 200. For less than full-time employees, an employment base of 200 is to be used. Members who teach summer school in addition to the regular school year should also be reported as 200-day base employees.

31. **Plan Elected** – This field is required for SUNY and community college employers.

    - TRS – If the employee elected membership in NYSTRS or no ORP election was filed and the service is reportable to NYSTRS.
    - ORP – Optional Retirement Program. If the employee elected membership within the first 30 days of their initial date of service. It is not necessary to report to NYSTRS those members who elected ORP. It is, however, necessary to report "TIAA discontinued" members to NYSTRS. Please contact the System for a list of TIAA discontinued members.
    - Blank(s) – Not participating; if the employee has elected not to join a retirement system.

32. **ORP Employment Date** – CCYY-MM-DD. Required if for SUNY or community college employers if the member has been participating under the ORP and identified as a discontinued member prior to 07/01/03.

33. **Service Days Worked** – Required if member is not an hourly employee or paid by fee. This should be the equivalent of the full days for which the employee has been paid with the maximum days limit applied based on the grid below. Depending on how your payroll system pays a salaried employee, you may derive the value from days worked, days scheduled to work and actual days paid, or from the base salary paid and the annual pay rate. Zero may be a valid value. Pay frequency refers to the pay cycles for which employees have been paid (see 9 and 10).

It is vital that the number of days worked are reported correctly. Service credit is granted based on the total of days worked, days from fee, and days from hours for each of your monthly reports during a given school year. In no event should the total number of days exceed the employees' employment base (200, 220, 240) for any given month.

If the number of days is automatically calculated by the program that creates your monthly report, please check that the days reported are reasonable.

SUNY Central calculates the number of days for part-time members based on the percentage that the SUNY campus provides for the Full Time Equivalent.

Note: The number of Service Days Worked, Service Days from Hours, and Service Days from Fee should not be limited based on payroll frequency. It is possible for a member, especially a part-time member, to have more than 20 or 30 days of service in a month, depending on the payroll methods of the employer.

Example: Full-Time, 10-month employee reported with 20 days in October assuming the Payroll Frequency = B and the number of pay cycles = 2.

Payroll Frequency	Number of Pay Cycles in Month Reported	Maximum Days
W	5	25
W	4	20
B	3	30
B	2	20
S	2	20
M	1	20

For any employee who terminates employment mid-month (particularly retirees who retire earlier than the last day of the month), please be sure to correct the number of days worked so proper service is credited. This is imperative for an accurate retirement benefit calculation.

34. **Service Days from Hours** – Required if the member is paid hourly for time worked. Compute Service Days from Hours by taking total hours worked divided by hours in Standard Full-Time Workday (often defined in the collective bargaining agreement) for the campus. Members may have days reported for both Service Days Worked and Service Days from Hours.

The method of calculation will vary for part-time employees and may depend on the way the member is paid (i.e., fee, biweekly, hourly, per diem). If you need help, please call us.

It is vital that the number of days worked are reported correctly. Service credit is granted based on the total of days worked, days from fee, and days from hours for each of your monthly reports during a given school year. In no event should the total number of days exceed the employees' employment base (200, 220, 240) for any given month.

If the number of days is automatically calculated by the program that creates your monthly report, please check that the days reported are reasonable.

Calculation of Service Days from Hours:

Example 1 (Daily Hours): Member works a defined part-time schedule. The college's standard workday is 6.25 hours and the member works 2/5 or 40% each day of the month reported.

Calculation of service days from hours: .40 x 6.25 = 2.5 hrs per day.

2.5 hrs x 20 workdays = 50 hours worked in a month.

50 hours worked ÷ 6.25 hour workday = 8 days in a reporting period.

Service Days from Hours = 8 days worked.

Example 2 (Total Hours Monthly): Member works a varied tutoring schedule. The college's standard workday is 7.25 hours and the member works a total of 96.25 hours in the month reported.

Calculation of days from hours: 96.25 hours worked ÷ 7.25 hour workday = 13.27 days.

Service Days from Hours = 13.27 days worked.

Example 3: Paid by the Course (Preferred for Part-time/Credit Hour Employees):

Divide number of credit hours the member is scheduled to teach by the number of credit hours considered to be a full load per semester and multiply by 2 semesters.

Example: 15 credit hours per semester is a full load:
            15 x 2 semesters = 30

A member is teaching one 4-credit-hour course: 4 ÷ 30 = .13333

.13333 x 200 (employment base) = 26.666 Days

If this is the only course the member teaches for the entire school year, they should receive credit of 26.666 days, and you can report 4.444 for each month for 6 months if the member is being paid biweekly. If the fee is paid in a lump sum, you can report 26.666 days during the month payment is made.

Example 4: Part-time Teacher Paid Biweekly (assumes 2 pays in a month):

Use the annualized salary for the adjunct:

Amount adjunct paid per credit hour x number of credit hours required for full-time professor.

$700 per credit x 30 credit hour = $21,000 annualized contract salary/Annual Base Pay Rate

Biweekly earning for monthly ÷ Annualized contract salary = %

% x employment base = # of days.

Example: $2,100.00 MTD Gross divided by $21,000 (annualized contract salary).

2100/21000 = .10

.10 x 200 = 20 days.

Report 20 days for the month paid.

35. **Service Days from Fee** – Required if member is paid for fee-based assignment, such as coaching. The college should try to determine an approximate number of hours for the fee-based assignment to be converted to Service Days from Fee. Service days should be reported when paid. See example:

Formula: Service days from hours = # of hours worked ÷ # of hours in standard workday

Calculation of Service Days from Fee (Stipend):

Example 1: Member is paid for adviser duties. The college's standard workday is 7.0 hours and the member works 3.75 hours once per week in the month reported.

Calculation of days worked: 3.75 hours x 4 weeks in the month

3.75 x 4 = 15 total hours worked

15 hours/7 hours in full days = 2.14 days

Example 2: The coach indicates each pay period the number of hours worked and the standard school day is 7.25 hours. At the end of the 6 biweekly pay periods, the coach has documented 109.25 hours.

Calculation of Days Worked: 109.25 hours ÷ 7.25 hour workday = 15.07.

Service Days from Fee = 15.07 days worked.

Example 3: A stipend is paid for coaching but the number of hours required cannot be determined. Use the lowest entry level teacher salary to calculate the number of days.

Entry level Teacher Salary: $42,300; Stipend paid: $4,200 Calculation

of a daily rate: $42,300 ÷ 200 = $211.50 daily rate

Days from Fee calculation: $4,200 (stipend) ÷ $211.50 (daily rate) = 19.85 days

Service Days from Fee = 19.85 days worked

36. **Annual Base Pay Rate/Contract Salary (ABPR)** – The annual compensation rate for the member's primary assignment. The ABPR should not include additional pay for coaching or extracurricular activities. ABPR is typically found in the salary schedule of the applicable collective bargaining agreement for the member. Daily and hourly rates must be annualized reflecting the employment base for the member and the number of hours in a full school day. If the rate changes during the reporting month, the rate in effect at the end of the month should be reported.

For other than a full-time employee, it is required to report the ABPR for the employee. The ABPR to be reported is the annual compensation that would be paid to a teacher if they were performing the same duties on a full-time basis. A lump-sum payment or part-time salary cannot be used as an ABPR.

If a member is rendering service only as a coach, tutor or basic adult education teacher, you are required to report a full-time ABPR. Calculation of that ABPR should be done using the most appropriate method.

The method of calculation will vary depending upon the type of position.

We have provided some additional methods that can be used to calculate the number of days for part-time employees.

Teachers Paid by the Course:

Divide number of credit hours the member is scheduled to teach by the number of credit hours considered to be a full load per semester and multiply by 2 semesters.

POSITION	CALCULATION OF FULL-TIME EQUIVALENT ABPR
HALF-TIME TEACHER (50%):	Divide the part-time rate by the percentage of time worked. Example: $12,000 is ½ time rate $12,000 / .50 = $24,000 ABPR
PER DIEM OR SUBSTITUTE TEACHER:	Multiply daily rate by number of days in employment base. Example: $70/day (10-month teacher) $70 x 200 days = $14,000

	Multiply the number of hours in your school day by the hourly rate to get the daily rate; then use calculation for teacher paid per diem.
HOURLY TEACHER:	Example: Hours in a full day: 7 Hourly rate: $13 Base = 200 days 7 hours x $13 = $91 per day $91 x 200 days = $18,200 ABPR

37. **Pay Categories –**

A: MONTH-TO-DATE (MTD) Gross Pay – Total compensation for month reported. MTD Gross Pay is the total of MTD Base Salary Pay (B) through Undefined Pay (O). Simply stated, it represents the sum of all NYSTRS Pay Categories.

Your report should reflect the month-to-date (MTD) gross salary pay for each teacher in the period you are reporting. It must reflect **all** compensation paid through the college's regular payroll.

Any payments by voucher or outside of your payroll to a member for teaching-related assignments and termination payments for Tier 1 members should be provided under separate cover with a letter of explanation.

You will be billed on all salary usable in a member's benefit. You will not be billed on salaries paid to non-members or to retirees.

B: MTD Base Salary Pay – Monthly Portion of the ABPR as found in collective bargaining agreement, exclusive of any additional monies paid in the form of a stipend or hourly wage.

The mandatory deductions for Tier 5 – 6 members should be withheld from such payments.

C: MTD Instructional Pay – Monies for reportable duties paid in the form of a stipend or hourly rate in addition to the base salary.

The mandatory deductions for Tier 5 – 6 members should be withheld from such payments.

D: MTD Summer School – Monies paid for teaching traditional summer school.

The mandatory deductions for Tier 5 – 6 members should be withheld from such payments.

E: MTD Holdover Pay/Prior Year Earnings – Payments to 10-month teachers electing to be paid over the summer (July, August and September) or payments for earnings in the prior school year. If any part-time service was rendered but not paid until after June 30,

you should report the money as Holdover Pay/Prior Year Earnings (E). Once the file is submitted via ESA, the number of days the pay represents should be entered on the Holdover Pay/Prior Year Earnings page provided, if requested.

The mandatory deductions for Tier 5 – 6 members <u>should be</u> withheld from such payments.

F: MTD Partial Leave Pay – Monies paid while on a paid leave of absence.

The mandatory deductions for Tier 5 – 6 members <u>should be</u> withheld from such payments.

The following information is provided to help you report Retroactive Payments.

G. MTD Retro Earliest Prior Yr Pay must be used to report the total retroactive salary adjustments for each employee. Retroactive Payments are the total monies paid to a member during a current school year for salary payable in one or more prior school years. These payments are normally the result of contract settlements, litigation or arbitration agreement adjustments.

In cases where payments for earlier years are the result of litigation or arbitration, we require copies of all legal documents and the explanation of how the payment was calculated. If the reported retroactive earnings include a retroactive adjustment for Termination Payments or Non-Regular Compensation Payments, these payments should be reported in pay category **K: MTD Termination Pay** or **L: MTD Non-Regular Comp Pay**, respectively. For retirees, it is required to use these data fields to report retroactive earnings paid after retirement but earned prior to the effective date of retirement.

Beginning in the 2014-15 school year, additional steps were required in ESA to clarify retroactive payments. Multiple year retroactive payments must be submitted using a spreadsheet via ESA. Only the total retroactive payment will be reported in **G. MTD Retro Earliest Prior Yr Pay**. For additional information, see the **District Retroactive Pay Procedures** in **Section 6** of this Manual.

Note: Retro Contract Multiple Year Flag, Retro Contract Start Year, H. MTD Retro Next Prior Yr Pay and I. MTD Retro Latest Prior Yr Pay are no longer required with the updated retroactive payment reporting.

- **Current Year Payment** - If the district is paying retroactive earnings for the current year, those earnings should be reported in B: MTD Base Salary Pay. For those districts who are unable to map their current year retro to the base amount, you may include this amount in G.MTD Retro Earliest Prior Yr Pay and then select the Current Year on the ESA Retroactive Pay page.
- **Prior Year Payment** - If a retroactive payment is made for a prior year, the payment should be reported in G: MTD Retro Earliest Year and select Prior Year on the ESA Retroactive Pay page.
- **Current & Prior Year Payments** - If retroactive payments are made for the current

and prior year, you must report the current year payment in B: MTD Base Salary Pay and the prior year payment in G: MTD Retro Earliest Year. For the latter, you also must select the Prior Year on the ESA Retroactive Pay page. If you are unable to report this way, it will be necessary to submit a spreadsheet for the multiple year retroactive payments.

- **Multiple Year Payments** - Retroactive payments for years other than the current and prior year (multiple year retroactive payments) must be submitted using a spreadsheet via ESA.

How to handle current or previous year payments made in error (e.g., overpayments):

- Current Year - make the necessary adjustment in the appropriate pay category, reporting a negative dollar value.
- Prior Year - enter the negative dollar value in the pay category G: MTD Retro Earliest Prior Yr Pay. Select the appropriate year on ESA Retroactive Pay page field.

Example 1: Retroactive Payment for Current Year

$5,650.00 paid 12/1/2021 for retroactive salary to 9/1/2021, 2021-2022 school year.

B: MTD Base Salary Pay = $5,650.00 + regular monthly earnings

OR

G. MTD Retro Earliest Prior Yr Pay = $5,650.00 Select

Current Year on ESA Retroactive Pay page

Example 2: Prior Year Retroactive Payment

$5,650.00 paid 12/1/2021 for retroactive salary for the 2020-2021 school year.

G: MTD Retro Earliest Prior Yr Pay = $5,650.00

Select Prior Year on ESA Retroactive Pay page

Example 3: Multiple Year Retroactive Payments

$10,100.00 paid 12/1/2021 for retroactive salary for the 2019-2020 school year- $5,650 and 2020-2021 school year - $4,450.

A spreadsheet submission will be required. The total retro amount must be reported in pay category G. MTD Retro Earliest Prior Yr Pay.

G. MTD Retro Earliest Prior Yr Pay = $10,100.00

Example 4: Multiple Years Retroactive Payment Including Current Year

> If the number of years is 4 and includes a retroactive payment for the current year, report as follows:
>
> $16,495.00 paid 12/1/2021
>
> 2018-2019 - $5,650; 2019-2020 - $4,450; 2020-2021 - $3,895 and
>   2021-2022 (Current Year) - $2,500.

A spreadsheet submission will be required for 2018-2019 through 2020-2021. The total retro amount for these years must be reported in pay category G. MTD Retro Earliest Prior Yr Pay.

> G. MTD Retro Earliest Prior Yr Pay = $13,995.00
>
> B. MTD Base Salary Pay = $2,500.00 + any regular base pay

H. MTD Retro Next Prior Yr Pay – This pay category is no longer available for use.

I. MTD Retro Latest Prior Yr Pay – This pay category is no longer available for use.

J: MTD Awards Pay – Monies paid to an individual because of a settlement, grievance or other litigation. In all cases of awards payments (payment for previous year or current year), we require copies of all legal documents and an explanation of how the payment was calculated. If payment is made outside regular payroll, a report should be sent to ensure proper crediting.

The mandatory deductions for Tier 5 and 6 members <u>should be</u> withheld from such payments.

Service days should not be calculated for this pay category.

K: MTD Termination Pay – Monies paid for unused sick, annual, vacation, personal leave, etc., which may occur **at any point in a member's career**. Retirement incentive monies or monies paid to a member in exchange for termination of employment as negotiated in the collective bargaining agreement (CBA), regardless of whether received in a lump sum or in periodic payments, should be reported as K: MTD Termination Pay.

The mandatory deductions for Tier 5 and 6 members <u>should not be</u> withheld from such payments.

You will only be billed on these payments for any Tier 1 member with a date of membership prior to June 17, 1971.

Service days should not be calculated for this pay category.
L: MTD Non-Regular Compensation Pay includes –

- Bonuses and one-time-only payments not part of a member's salary base.

- Taxable fringe benefits (see **Section 4: Reportable Salaries**).
- Payments in lieu of health insurance.
- Attendance bonuses.
- The annual lease value of employer-provided automobiles that is included on the employee's W-2 form.
- Employer provided tax-sheltered annuities.

The mandatory deductions for Tier 5 and 6 members <u>should not be</u> withheld from such payments.

Service days should not be calculated for this pay category.

M: MTD Non-NYSTRS Pay – Monies paid for items that are not reportable to NYSTRS, which include: Clerk of the Board, reimbursement for expenses, print shop monies, payments for medical or dental insurance, monies earned as a contractor for the college, etc.

The mandatory deductions for Tier 5 and 6 members <u>should not be</u> withheld from such payments.

You will not be billed on these payments.

Service days should not be calculated for this pay category.

N: MTD Post-Retirement Pay – Monies paid to a member for services rendered after they retired from NYS service.

The mandatory deductions for Tier 5 and 6 members <u>should not be</u> withheld from such payments.

You will not be billed on these payments.

Service days should not be calculated for this pay category.

O: MTD Undefined Pay – Monies paid that are included in MTD Gross Pay but not yet mapped to any Pay Category. If a new Pay Category is established and NYSTRS has not made a determination, default it to Undefined Pay. Please provide an explanation for payment. Copies of all documents relating to the monies (job description and posting, contract article, employment agreement, etc.) must be submitted to NYSTRS.

The mandatory deductions for Tier 5 and 6 members <u>should be</u> withheld from such payments.

Example 1: Docked Pay
The following example shows how to report a full-time employee who was docked two days' pay during a two-pay-period month. The deduction in earnings should be reflected under base pay.

Annual base pay rate = $60,000/200 = $300 daily rate

$300 daily rate x 2 = $600 docked pay

Bi-weekly rate = $3,000 x 2 = monthly rate of $6,000

Monthly rate $6,000 − $600 docked pay = $5,400 base salary for the month

Days must also be adjusted to reflect 18 service days worked (20 days − 2 docked days).

Example 2: Prior Year Negative Salary Adjustment
The following example shows how to report an adjustment due to a previous year overpayment. The deduction in earnings should be reflected under retro pay. If a service adjustment is required for a prior school year, a letter must be sent to NYSTRS with the number of days to be adjusted.

An employee's salary was calculated on the wrong step and was overpaid by $797.92 during the 2020-21 school year:

$797.92 deducted in 2021-22 for salary overpayment for the 2020-2021 school year.

G: MTD Retro Earliest Prior Yr Pay = -797.92

In this case no service credit adjustment is necessary.

Please call the Employer Reporting Unit at 800-348-7298, ext. 6220, before reporting negative earnings or service credit if your situation is not addressed above.

38. **Retro Contract Multiple Year Flag (Position 522) −** This field is no longer used to report retro pay.

39. **Retro Contract Start Year − CCYY (Position 523-526) −** This field is no longer used to report retro pay.

40. **MTD Loan Deduction −** Monthly loan payments to NYSTRS.

41. **MTD Plan Contributions −** Tier 5 requires 3.5% contributions and Tier 6 requires contributions between 3-6% of the member's annual wages. (See chart below.) You should report the amount of contributions deducted for the month. Contributions should not be withheld for non-NYSTRS pay, Termination Pay, Non-Regular Compensation or post-retirement pay.

TIER 6 CONTRIBUTION CHART	
Salary	**Contribution Rate**
$45,000 and less	3.0%
More than $45,000 to $55,000	3.5%
More than $55,000 to $75,000	4.5%
More than $75,000 to $100,000	5.75%
More than $100,000 to a maximum of NYS Governor's salary	6.0%

Reporting Tier 6 Earnings

For the first three years of membership, the contribution rate will be based on each member's projected reportable earnings that employers report to NYSTRS through the Employer Secure Area (ESA). In April of each year, NYSTRS will provide via ESA a list of Tier 6 members who were reported by your college in the current school year that require projected earnings for the upcoming school year. Projected earnings should be based on a member's **total** anticipated earnings, which include but are not limited to: coaching, club adviser, summer school, and any other earnings reportable to NYSTRS. (See below for 2022 Legislation Regarding Tier 6 Contribution Rates for new rules that apply to 2022-2023 and 2023-2024 actual and projected earnings.) This information is **required** in order to process your college's monthly reports. Once earnings have been provided, NYSTRS will determine the contribution rate for each member.

Members with service at multiple employers will have their contribution rate calculated based on the projected reportable earnings of the *first* employer reporting projected earnings to NYSTRS.

Beginning in the fourth school year of membership and continuing forward, the member contribution rate in any given school year will be based on the actual salary reported two years prior. It is NYSTRS' responsibility to determine the applicable member contribution rate for each Tier 6 member and provide the information to the member's employer via a list posted in ESA each April. Find each member's rate by going to ESA/Membership/Tier 6 Rates.

The following table is being provided to assist with understanding the employer projection and the two-year look-back provisions. The example shows how to determine the contribution rate for a member with a date of membership in the 2020-21 school year.

School Year	Members' Contribution Rate Determined By	Year
July 1, 2020—June 30, 2021	Employer Projection	1
July 1, 2021—June 30, 2022	Employer Projection	2
July 1, 2022—June 30, 2023	Employer Projection	3
July 1, 2023—June 30, 2024	NYSTRS: Based on actual wages for 2021-22*	4
The pensionable earnings posted to your account as of the date the report is generated.		

If a member was not employed two years prior by a participating employer and therefore has no reported earnings on which to base the contribution rate, the default contribution rate for the member will be 3%.

For employees who establish an optional membership, plan contributions are required from the first day the member receives salary compensation in the reporting period.

Tier 5-6 members who are transferring a Tier 1 or 2 membership from another public retirement system are required to pay plan contributions until NYSTRS notifies the employer to discontinue deductions. (A Tier 3 or 4 member would no longer be contributing so collecting contributions during a transfer does not apply.) See **Section 13: Transfers** for additional information regarding transferring between retirement systems.

2022 & 2024 Legislation Regarding Tier 6 Contribution Rates
2022 legislation extended in 2024 permits the employee contribution rate for Tier 6 members to be determined using only a member's annual base wages for contributions made during the fiscal years ending June 30, 2023 through June 30, 2026. Compensation earned for extracurricular programs or any other pensionable earnings paid in addition to the annual base wages will not be included in the calculation as it ordinarily would. This change was implemented with the school year beginning July 1, 2022.

Although the contribution percentage rate for those years will be calculated only on annual base wages, Tier 6 members must pay the applicable contribution rate on all of their pensionable earnings in those years. See *Administrative Bulletin 2024-7: New Legislation Impacts NYSTRS Members* for details.

PLEASE NOTE:
- **A member's contribution rate will not change once it has been determined for the plan year.**
- **Employers are required by law to collect plan contributions. Therefore, you will be billed on them whether or not you collect them.**
- **The System will notify you with a DSIR message if the contribution amounts reported are incorrect. Employers are responsible for correcting the contribution rate and refunding or recovering inaccurate member contributions.**
- **If contributions are reported to NYSTRS for any employee, we will automatically make**

that employee a member of NYSTRS. New members are required to submit a *Membership Application* **(NET-2) form. The district should collect the NET-2 and mail it to NYSTRS.**

- **To verify the contributing status of a member, please access the Membership Verification feature in ESA.**
- **NYSTRS reserves the right to retroactively adjust a member's contribution rate in cases of error.**

42. **MTD Voluntary Contributions** – Tier 1 Voluntary Contributions

Tier 1 members joining this System prior to July 1, 1970, and filing an election to contribute prior to December 31, 1970, may have elected that a percentage of their salary be deducted and deposited in this System as voluntary Annuity Savings Fund contributions. You should report the amount of voluntary contributions deducted for the month.

A member who stops voluntary contributions for more than one year may not resume making contributions. If a member wishes to discontinue voluntary deductions, please cease taking the deductions.

Tier 1 members joining after July 1, 1970 and Tier 2 members are not permitted to have contributions deducted from their salary.

Designated Contact

A college president or chief school administrator (CSA) or Security Administrator (SA) may update the school's contact information in the Employer Secure Area (ESA). Alternatively, the CSA may use the *District Contact Change* **(QTR-81)** form to designate or change any college contacts or specific information relating to a contact. The designated contact categories are: chief school administrator, employer reporting contact, and human resource contact. For a change in chief school administrator (CSA), employers much use *District Contact Change* **(QTR-81A)** form.

The System has established a designated contact file which allows your location to select a person as your employer reporting contact (usually payroll or personnel officer or clerk, etc.) to be responsible for responding to questions concerning information contained in your Employer Reports. The System will direct correspondence and phone inquiries to this person.

Certification of Reports

After the June monthly file is posted, the Year End Certification of Monthly Reports will be available in ESA. The data should be reviewed and approved by the college by September 1.

Reporting Hints

We have compiled this list based on the reporting errors we see most often. To facilitate processing, please refer to this list when preparing your reports.

1. Report **all** employees in **unclassified positions**, whether part-time or full-time, NYSTRS members or non-members. In addition, you must include the earnings of retirees from all NYS public retirement systems who are receiving salary for reportable duties under NYSTRS Pay category N: MTD Post Retirement Pay.
2. Report termination pay for all members (see Pay Category K: MTD Termination Pay for specifics).
3. For new full-time members, required plan contributions should be deducted from the first date of full-time service.
4. Part-time employees electing to join NYSTRS should have plan contributions deducted beginning the first day of the month in which they opted to join.
5. Do not report the member when there are no earnings.
6. The System will notify you with a message if the contribution amounts reported are incorrect. The college is responsible for correcting the contribution rate and refunding or recovering inaccurate contributions. See **Section 17: Refunds** for details.
7. **It is very important that accurate Social Security numbers be reported to the System.** Our database is dependent upon a proper match between EmplIDs and Social Security numbers to process your report efficiently. Please ensure that Social Security numbers are being reported accurately.

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