



Reporting Tips

Courtesy of the New York State Teachers' Retirement System



April 2017

Tier 6 Member Contribution Rates

All Tier 6 member contribution rates are now available for the upcoming 2017-2018 school year. Please log into the [Employer Secure Area](#) (ESA), then navigate to Membership > Tier 6 Action Items to see if you need to report salary information in order to calculate an appropriate rate. You are required to report salary only for the first three years of a new Tier 6 membership. After the third year, we calculate the rate based on the earnings from two years ago. Those rates are available on the Membership > Tier 6 Member Rates page. If you have any new employees coming aboard, please remember to check the Membership > Verification page for the appropriate contribution rate.

Recent Addition to ESA

Please note that we now require final year salary information for deceased members or retirees not on the payroll in the last school year be entered in the same area where you provide retirement information.

Consultants, Independent Contractors and Casual Employees

Consultant, independent contractor and casual employee salaries are not reportable to the System as the individual is not considered an employee for such service. In order to determine if the individual is a consultant, refer to our [Guidelines to Assist Reportability for Consultants, Independent Contractors and Casual Employees](#) (RMS-96) form. The Internal Revenue Service also offers guidelines for determining employee-employer relationship.