

# Reporting Tips

Courtesy of the New York State  
Teachers' Retirement System



March 2019

## Determining “Last Day Salary Earned” for Retirement Reports

When completing retirement reports in the [Employer Secure Area](#) (ESA) and there is a difference between an employee’s date of resignation and the last day the employee earned salary, the correct date to enter on your reports is the **later** of either:

- The last date the employee earned salary.
- The final date of the employee’s obligation to the district.

For example, if the teacher contract says teachers are obligated to the district through June 30, and the employee has earned his or her full contract salary, the last day salary is earned is June 30, even if the last day of school is June 25.

## NYSTRS Needs Copies of Contracts, Agreements, Grievances and Settlements

Please remember to provide NYSTRS with copies of **all** signed grievances, arbitration awards and settlement agreements, as well as all collective bargaining contracts, individual agreements, and memoranda of agreements or understanding (MOA/MOU). Doing so is required by state education law.

NYSTRS needs to review these documents prior to members’ retirements to determine what payments are eligible to be included in pension calculations and whether payments have been reported correctly.

Settlement payments should be reported in Pay Category J: Awards. Please consult NYSTRS’ Employer Manual [Section 2](#) for a definition of awards pay on page 13, and [Section 4](#) for information on reporting payments resulting from arbitration awards, settlements, grievances and litigation.