



January 2021

Reporting Earnings and Service Credit for Leaves and Cost-Saving Measures

NYSTRS members on unpaid leave for ANY reason – including COVID-19 sick leave or a cost-saving furlough – do NOT receive service credit for pension purposes, even if such employees continue to be eligible for health insurance and other employer benefits.

For detailed information on reporting salary and service credit for employees on leave under certain federal provisions, please see our November 2020 Reporting Tips found at:

<https://www.nystrs.org/Employers/Reporting-Tips/2020-Tips/november>

For detailed guidance on the reportability of payroll deferrals/lag payments, salary freezes and givebacks, Memorandums of Agreements, selective bargaining, and other general rules, please see the June 2020 NYSTRS Administrative Bulletin 2020-5, "Considerations for Employment Contract Provisions and Agreements," found at:

<https://www.nystrs.org/Employers/Administrative-Bulletins/2020-Bulletins/bull2020-5>

If you have questions about reporting, please contact our Employer Reporting Unit at (800) 348-7298, Ext. 6220, or employer@nystrs.org.

Update 2020 Earnings After Retirement by March 31

Please use the Earnings After Retirement feature in the Employer Secure Area (ESA) to enter, edit and certify earnings for NYSTRS **retirees** working in your district and receiving compensation **from a source other than your district payroll**. This includes retirees paid:

- as consultants (whether or not a 1099-MISC was issued).
- by voucher.
- through accounts payable.
- from other New York State funds, such as grants.
- through a business entity (i.e., LLC, S-Corp, Partnership, etc.).
- through a third-party vendor.

Earnings after retirement for the 2020 calendar year (Jan. 1 – Dec. 31) must be updated in ESA no later than March 31, 2021.

Payments made to NYSTRS retirees through **regular payroll** must be included on your monthly report under NYSTRS Pay Type N: MTD Post-Retirement Pay and **should not be reported through the Earnings After Retirement section of the ESA**.

NOTE: If you have not been reporting these payments correctly, please notify your employer reporting contact. Also note that earnings after retirement still must be reported even though the Section 212 cap on earnings has been suspended temporarily due to the pandemic.

For additional information, please refer to [Section 20: Earnings After Retirement](#) of our Employer Manual. If you require assistance, please call our Employer Reporting Unit at (800) 348-7298, Ext. 6150.

Reporting 403(b) Payments for Tier 1 Members

Please provide NYSTRS each January and/or June with a list of Tier 1 members who receive 403(b) payments. Be sure to include the member's EmplID, payment amount, date of the payment, and an indication of what the money represents.