New York State Teachers' Retirement System

Administrative Bulletin

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To:
College & University Presidents
Employer Reporting Contacts
at Colleges & Universities

Reporting Service for Part-Time College & University Members

The importance of accurate reporting of service credit cannot be over emphasized. Service credit determines members' benefit eligibility and is a component of their life-long retirement benefit calculation.

After reviewing many monthly reports, evaluating individual scenarios, and collecting a large amount of data from all participating employers over the years, NYSTRS concluded in 2014 that it must require a consistent method for determining the number of days worked for members who work other than full-time. NYSTRS realizes there are many different scenarios regarding the course structure in college, and implemented flexible reporting methods to accommodate those situations. Please refer to Section 3: Employer Reporting for SUNY and Community Colleges in our Employer Manual, available in the Employers section of our website at nystrs.org.

All colleges should be using the methods outlined in this Bulletin and the Employer Manual to determine Service Days for NYSTRS members. The guidance that follows for calculating service credit was first issued in 2014. If corrections to reported service are needed, they should be made retroactive to July 1, 2014; please contact your Editor or the Employer Reporting unit at 800-348-7298, ext. 6220 for additional guidance regarding corrections.

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 ÷ 30 = .13333
- .13333 x 200 (employment base) = 26.66666 days *per semester*

If this is the only course the member teaches for the entire school year, they should receive credit of 26.66666 days. To determine how many days to report on your monthly report, divide the total number of days (26.66666) by the number of payrolls in the semester.

- 26.66666 days ÷ 9 payrolls = 2.96296 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.*)

Service Credit When 24 Credit Hours is Full-Time

Credit Hours Taught	Service Days	Months Credited
3	25	1
6	50	3
9	75	4
12	100	5
15	125	6
18	150	8
21	175	9
24	200	9

(9 Months = 1 Year)

Service Credit When 30 Credit Hours is Full-Time

Credit Hours Taught	Service Days	Months Credited
3	20	1
6	40	2
9	60	3
12	80	4
15	100	5
18	120	6
21	140	7
24	160	8
27	180	9
30	200	9

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 Workday (standard workday) for the campus.

Hours Worked in a Day

Example

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.

- .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

Example

The college's standard workday is 6.25 hours and the member works a total of 48 hours per pay period.

- 48 hours worked ÷ 6.25 hours (standard workday) = 7.68 days per pay period

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

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- 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

Example

The college's standard workday is 6.25 hours and the member works a total of 96.25 hours in the month reported.

- 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.)