



This resource is designed to assist employers in accurately reporting payments to NYSTRS in the [Employer Secure Area](#) (ESA). Each pay category listed here includes a description of the payment type, guidance on what is reportable, applicable member contributions, what deductions apply, and how service should be reported.

For additional support, please contact NYSTRS Employer Reporting at 800-348-7298, ext. 6220 or employer@nystrs.org.

Reporting 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 district'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.
- **MTD Gross Pay** represents the cumulative total of all reported earnings. If **MTD Gross Pay** does not match that total, the report will be rejected.

B: MTD Base Salary Pay

Monthly portion of the Annual Base Pay Rate/Contract Salary (ABPR), as found in the employment agreement, not including any additional monies paid in the form of a stipend or hourly wage. *A part-time position that will be paid more than \$45,000 is a "primary duty" for NYSTRS reporting purposes and will need to be reported as Base Salary Pay.*

- Mandatory deductions for Tier 5 - 6 members *should be* withheld from such payments.
- Service days, if applicable, should be reported as Service Days Worked.

C: MTD Instructional Pay

Monies for reportable duties paid in the form of a stipend or hourly rate in addition to the base salary.

- Mandatory deductions for Tier 5-6 members *should be* withheld from such payments.

- Service days, if applicable, should be calculated/reported based on method of payment (Service Days from Hours vs. Service Days from Fee).

D: MTD Summer School

Monies paid for teaching traditional summer school.

- Mandatory deductions for Tier 5-6 members *should be* withheld from such payments.
- Service days should be calculated/reported based on method of payment (Service Days from Hours vs. Service Days from Fee).

E: MTD Holdover Pay/Prior Year Earnings

Payments to 10-month teachers electing to be paid over the summer (i.e., July, August or September) or payments for work performed in the prior school year. If any part-time service was earned on or before June 30 but was paid on or after July 1, the earnings should be reported 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 on the District Specific Issue Report (DSIR).

- Mandatory deductions for Tier 5-6 members *should be* withheld from such payments.
- Tier 6 member contributions *should be* withheld at the rate established for the school year payment is made.

F: MTD Partial Leave Pay

Total monies paid while on paid leave of absence. Use for any paid leave of absence provision that provides for an extended period of leave, with or without the use of leave accruals (e.g., medical leave, sick bank, disability, Maternity/Paternity/Childcare leave, Workers' Compensation, Sabbatical for a full year at reduced pay).

- Mandatory deductions for Tier 5-6 members *should be* withheld from such payments.
- Days must be reported at full time equivalent (100% of days) (FTE) as Service Days Worked.

G: MTD Retro Earliest Prior Yr Pay

Total monies paid to a member during a current school year for salary retroactive to one or more prior school years. This category must be used to report the total retroactive salary adjustments for each employee. 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, it is mandatory to provide copies of all fully signed related 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 still be reported in pay category **K**:

MTD Termination Pay or **L: MTD Non-Regular Comp Pay**, respectively (see those definitions for additional details).

Any time Retroactive Payments are included in a monthly report, a Retro Action on the ESA will be required to specify the years the monies were earned.

- The mandatory deductions for Tier 5-6 members *should be* withheld from such payments.
- Tier 6 member contributions should be withheld at the rate established for the school year payment is made.

J: MTD Awards Pay

Monies paid to an individual as a result of a settlement, grievance or other litigation. In all cases of awards payments, it is mandatory to provide copies of all fully signed related legal documents and an explanation of how the payment was calculated. If payment is made outside of regular payroll, a report should be sent to ensure proper crediting.

- The mandatory deductions for Tier 5 and 6 members *should be* withheld from such payments.
- Service days should not be calculated for this pay category.

K: MTD Termination Pay

Monies paid for unused leave, which may occur at any point in a member's career. This includes the following:

Contractual cash or IRS, IRC Section 403(b) or 457 payments for unused leave. For example:

- Payment for unused vacation days at separation/retirement.
- Payment for unused sick leave at separation/retirement.
- Payment for unused vacation leave paid annually.

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. For example:

- Retirement incentive.
- Money paid as a result of cessation of employment due to retirement, severance, resignation, etc., such as "Second Longevity Payment."
- For all monies in the Termination Pay category: Mandatory deductions for Tier 5 and 6 members *should not* be 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.
- Monies paid should be reported in the year in which they were paid.
- Service days *should not* be calculated for this pay category.

L: MTD Non-Regular Compensation Pay

Includes Taxable fringe benefits of employment per IRS guidelines. For example:

- Travel allowances paid with no contemporaneous records required by IRS rules and regulations.
- Payments in lieu of health or dental insurance.
- Employer-paid stipends or allowances for auto use or cell phone use.
- Employer-paid IRS IRC 403(b) or 457 payments.
- Taxable portion of employer-paid life insurance premiums associated with policies greater than \$50,000.
- Money paid as a bonus or for performance/merit, neither paid annually nor permanently added to base.
- Attendance bonuses.
- Employer-provided tax-sheltered annuities.
- Sabbatical leave when paid for a period when a member does not ordinarily work. For example, summer sabbatical for a 10- or 11-month employee.

For all monies in the Non-Regular Compensation category:

- The mandatory deductions for Tier 5 and 6 members *should not* be withheld from such payments.
- You will only be billed for any Tier 1 members receiving this payment.
- Monies paid should be reported in the year in which they were paid.
- 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 non-taxable fringe benefits of employment. For example:

- Employer contributions to benefit trust funds.
- Employer-paid life insurance premiums for policies with a face value of up to and including \$50,000.
- Employer paid health, dental or disability insurance.
- All reimbursement of costs and expenses. For example:
 - Membership dues
 - Mileage (contemporaneous records required)
 - Conference costs
 - Tuition
 - Damage to personal property
 - Employer-paid medical exam
- Any payment made outside of the collective bargaining agreement
- Payment for a job title not reportable to NYSTRS

For all monies in the Non-NYSTRS category:

- The mandatory deductions for Tier 5 and 6 members *should not* be 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 *should not be* 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 have not yet been mapped to a Pay Category. If a new payroll code is established by the employer and NYSTRS has not provided a determination regarding how the payroll code should be mapped for your NYSTRS report, many payroll systems will default the new code to Undefined Pay.

Please provide an explanation for the payment on the District Specific Issue Report (DSIR) response. Fully executed copies of all documentation relating to the monies (job description and posting, contract article, employment agreement, etc.) must be submitted to NYSTRS for review. NYSTRS will then advise how the payroll code should be mapped for your NYSTRS monthly reports going forward.

- The mandatory deductions for Tier 5 and 6 members *should be* withheld from such payments.
- Service days *should not* be calculated for this pay category.

Further Guidance

Longevity

If paid annually and/or added to base (ABPR): **B: MTD Base Salary Pay**. No additional service days should be reported.

If neither annual nor added to base (ABPR): **L: MTD Non-Regular Compensation Pay**.

Long-Term Disability

If members have an employer-employee relationship, it is provided to all employees in the collective bargaining agreement and is paid directly by the employer: **B: MTD Base Salary Pay**. Service days should be reported as the percentage of full days paid by the district.

If paid by a private or third-party administrator: **M: MTD Non-NYSTRS Pay**.

Workers' Compensation

Any monies paid directly by the district (100% or the difference of what a third party has paid): **B: MTD Base Salary Pay**. Service days should be reported as the percentage of full days paid by the district.

Any monies paid by workers' compensation or a third party: **M: MTD Non-NYSTRS Pay**.

See the Workers' Compensation section of Employer Manual, [Section 4: Reportable Salaries](#).