

## Retirement Reporting: Elected and Appointed Officials



Office of the New York State Comptroller  
**Thomas P. DiNapoli**



## What you will learn today:

- The requirements of Regulation 315.4
- How to complete a Standard Work Day and Reporting Resolution for Elected and Appointed Officials (RS2417-A)
- How to determine a Standard Work Day
- How to create a Record of Activities
- How to calculate a Record of Activities
- How to determine if an official is a timekeeper
- How to report service credit for an official

## Important terms to know

- **Record of Activities (ROA)** – Three month record of work-related activities kept by elected and appointed officials
- **Standard Work Day** – The number of hours per day required for the position to be considered a full-time position
- **Standard Work Day and Reporting Resolution for Elected and Appointed Officials (Resolution)** – Form used by employers to report the Standard Work Day and ROA results of elected and appointed officials to the Retirement System

## Regulation 315.4

Effective August 12, 2009 and amended August 19, 2015

### Requirements:

- Officials are required to keep a 3 month Record of Activities (ROA)
  - Failure to comply with the Regulation will result in suspension of service crediting and membership benefits for the officials.
- Individual ROA results are required
- ROA's must be kept on file for 30 years
- Resolutions must be publicly posted for a minimum of 30 days
- Resolutions and Affidavit of Postings must be submitted to the Retirement System
- As of August 2015 timekeepers are no longer required to be listed on the Resolution

# Standard Work Day and Reporting Resolution (RS2417-A)

Office of the New York State Comptroller  
**NYS** SLRS  
 New York State and Local Retirement System  
 110 State Street, Albany, New York 12244-0001  
 Please type or print clearly  
 in blue or black ink

Employer Location Code

Received Date

**Standard Work Day and Reporting Resolution for Elected and Appointed Officials**

**RS 2417-A**  
(Rev. 11/20)

**SEE INSTRUCTIONS FOR COMPLETING FORM ON REVERSE SIDE**

BE IT RESOLVED, that the \_\_\_\_\_ (Name of Employer) / \_\_\_\_\_ (Location Code) hereby established the following standard work days for these titles and will report the officials to the New York State and Local Retirement based on their record of activities:

Name	Social Security Number	NYSLRS ID	Title	Current Term Begin & End Dates	Standard Work Day	Record of Activities Result	Not Submitted	Pay Frequency	Tier 1
<b>Elected Officials:</b>									
							<input type="checkbox"/>		<input type="checkbox"/>
							<input type="checkbox"/>		<input type="checkbox"/>
							<input type="checkbox"/>		<input type="checkbox"/>
<b>Appointed Officials:</b>									
							<input type="checkbox"/>		<input type="checkbox"/>
							<input type="checkbox"/>		<input type="checkbox"/>
							<input type="checkbox"/>		<input type="checkbox"/>

I, \_\_\_\_\_ (Name of Secretary or Clerk) secretary/clerk of the governing board of the \_\_\_\_\_ (Name of Employer) of the State of New York, do hereby certify that I have compared the foregoing with the original resolution passed by such board at a legally convened meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ on file as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the \_\_\_\_\_ (Name of Employer) on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Signature of Secretary or Clerk) \_\_\_\_\_  
 \_\_\_\_\_ (Name of Secretary or Clerk) being duly sworn, deposes and says that the posting of the Resolution began on \_\_\_\_\_ (Date) and continued for at least 30 days. That the Resolution was available to the public on the: \_\_\_\_\_

Employer's website at: \_\_\_\_\_  
 Official sign board at: \_\_\_\_\_  
 Main entrance Secretary or Clerk's office at: \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_ (for additional rows, attach a RS 2417-B form.)

(seal)

## Items Required to be listed on the RS2417A

- First and last name of the official
- Last four digits of social security number
- NYSLRS ID
- Official's title
- The official's current term of office
- Standard Work Day- minimum of 6.00 hours and maximum of 8.00 hours
- ROA result
- Check mark if the official has not submitted an ROA
- Official's pay frequency
- Check mark if the official is a Tier 1 member
- Use page two (RS2417B) if the municipality has more than three each of elected and appointed officials.

## Sample Entries

Name	Social Security Number	NYSLRS ID	Title	Current Term Begin & End Dates	Standard Work Day	Record of Activities Result	Not Submitted	Pay Frequency	Tier 1
<b>Elected Officials:</b>									
John Smith	0000	R00000000	Highway Superintendent	1/1/2020 - 12/31/2023	8.00	32.79	<input type="checkbox"/>	Bi-weekly	<input type="checkbox"/>
Michelle Jones	1111	R11111111	Receiver of Taxes	1/1/2020 - 12/31/2024	6.00	N/A	<input type="checkbox"/>	Bi-weekly	<input checked="" type="checkbox"/>
Michael Hall	2222	R22222222	Town Justice	1/1/2020 - 12/31/2024	6.25		<input checked="" type="checkbox"/>	Bi-weekly	<input type="checkbox"/>
<b>Appointed Officials:</b>									
Joseph Gray	3333	R33333333	Planning Board Member	1/1/2021 - 12/31/2021	7.00	17.54	<input type="checkbox"/>	Monthly	<input type="checkbox"/>

## Retirement Online

Retirement Online  


Thomas P. DiNapoli  
 State Comptroller

[NYSLRS Website](#) • [Account Homepage](#)

[Help](#) [Contact Us](#)

You are signed in as

[Sign out](#)

Welcome,

Last Login: 08/29/2019 11:08 AM

### Notifications

You have no Notifications at this time

### I want to...

- [Change My Password](#)
- [Manage My Security Profile](#)
- [View My Scheduled Events](#)
- [Find Documents](#)
- [Upload a Member Document](#)
- [See NYSLRS News](#)
- [Manage Contact List](#)
- [Manage Security Access](#)
- [Submit Resolution For Official](#)
- [Update My Account Email](#)

### My Cases

You have no open cases at this time

# Retirement Online

 I want to...

- Change My Password
- Manage My Security Profile
- View My Scheduled Events
- Find Documents
- Upload a Member Document
- See NYSLRS News
- Manage Contact List
- Manage Security Access
- Submit Resolution For Official**
- Update My Account Email

# Retirement Online


## Elected and Appointed Official Resolution Search

### Elected and Appointed Official Resolution Search

\*Location Code   \*Retirement System

Search by Employee     

NYSLRS ID      Last Name      First Name      Job Code


List of Members						Find	View All		First	1 of 1	Last
NYSLRS ID	Last Name	First Name	Job Code	Job Effective Date	Last Resolution Date	View	Add				
						View	Add				

## Job Codes

- Job codes are used when enrolling a member into the Retirement System. This identifies the work an employee does.
- Job Codes Used by Pension Integrity
  - 00900E Appointed Executive
  - 00950E Appointed Office (Timekeeping)
  - 02900E Elected Office
- If the officials are not pre-populated in EAOR, their job code is incorrect.

## Job Codes (continued)

Send an email to request job code changes

	To	<input type="radio"/> Pension Integrity
	Cc	
	Subject	Job Code Change

Hello,

Please update job codes for the following officials

Mike Smith- Elected Office- Location Code 99999

Joe Doe- Appointed Executive- Location Code 99999

Jane Smith- Appointed Office (Timekeeping)- Location Code 99999

Thank you



## **When should a Resolution be passed?**

- When a new official begins his or her first term of office
- When a current official begins a new term of office
- If the official submits a new ROA
- If the Standard Work Day is changed



## **Determining the Standard Work Day**

- Every title must have a Standard Work Day whether or not that title is held by a Retirement System member
- The Standard Work Day is used to calculate the ROA result for each official
- The Standard Work Day must be between 6.00 hours and 8.00 hours per day
- Use RS2417A for Elected and Appointed Officials
- Use RS2418 for all other employees

## What is a Record of Activities?

- An ROA is a 3 month log of the duties performed and hours worked
- The 3 month ROA is used to determine the service credit that will be reported to the Retirement System
- An ROA is good for up to 8 years provided that the officials' duties and hours have not substantially changed
- A Recertification of the Record of Activities (RS2419) must be signed with each new term of office
- When an official recertifies to the previous ROA they should be listed on the Resolution with the same ROA result that was previously listed
- An official must create a new ROA any time his or her hours or duties have changed
- The ROA result is the average days worked per month that will be reported to the Retirement System

Example of One Week of an Elected/Appointed Official's Record of Activities

### Record of Activities

Name John Smith  
 Title Town Supervisor  
 Employer South Anytown

#### Activity Log

- Use a new row for each activity. You must include the start and end times for each activity.
- Enter the date, activity, start and end times, and the number of hours. In the Hours column, only enter numbers (i.e. 2.75).
- To add a new row, click the "Add New Row" button.
- To total the number of hours, click the "Update Total" button.

Date	Activity	Start Time	End Time	Hours
January 7, 2019	Taxpayer mtg.	1:00 PM	2:00 PM	1
January 7, 2019	Return phone calls	2:00 PM	3:00 PM	1
January 7, 2019	Emergency call re: dog warden	12:00 AM	1:00 AM	1
January 8, 2019	Prepare speech for luncheon	12:00 PM	5:00 PM	3
January 8, 2019	Return phone calls	3:00 PM	4:00 PM	1
January 9, 2019	Routine correspondence	9:00 AM	11:00 AM	2
January 9, 2019	Guest speaker - luncheon mtg.	1:00 PM	5:00 PM	2
January 9, 2019	Return phone calls	6:00 PM	7:00 PM	1
January 10, 2019	Conference call with East and North Anytowns	9:00 AM	9:30 AM	0.5

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January 10, 2019	Prepare for mtg. on 1/15	9:30 AM	11:00 AM	2.5
January 10, 2019	Return phone calls	6:00 PM	7:00 PM	1
January 11, 2019	Prepare speech and materials for 1/15 mtg.	9:00 AM	11:00 AM	2
January 11, 2019	Routine correspondence	11:00 AM	12:00 PM	1
January 11, 2019	Return phone calls	4:00 PM	5:00 PM	1
January 12, 2019	Committee mtg. on zoning	9:00 AM	12:00 PM	3
January 12, 2019	Return phone calls	4:00 PM	5:00 PM	1

Add New Row

Update Total 24

To ensure three full months of active working days are reflected on the ROA, extend the period of the ROA by the amount of time used for vacations, illness, holidays or other reasons not worked during the three-month period.

Once you have completed recording activities for a three-month period, print this worksheet and sign and date below.

With my signature, I attest to the accuracy of the record provided above.

Signature

Date

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## ROA Due Dates

DAY 1 Term of Office / Appointment Begins	DAY 150 Complete Your ROA By	DAY 180 Submit Your ROA By
January 1, 2021*	May 30, 2021	June 29, 2021
April 1, 2021	August 28, 2021	September 27, 2021
July 1, 2021	November 27, 2021	December 27, 2021
January 1, 2022	May 30, 2022	June 29, 2022
April 1, 2022	August 28, 2022	September 27, 2022
July 1, 2022	November 27, 2022	December 27, 2022

\*For example, a county sheriff elected on Tuesday, November 3, 2020, would begin his/her new four-year term on January 1, 2021.

## Appropriate Time

- Answering constituent phone calls
- Attending municipality sponsored events
- Discussing issues with constituents while out of the office
- Attending municipality's board/committee meetings
- Preparing for municipality meetings
- Community activities in partnership with the municipality

The Governing Board must review each entry listed on the ROA to determine if the entries are appropriate. The Board must exclude any duties that are not job related from the calculation.



## **Inappropriate Time**

- On-call time (unless called out)
- Time attending campaign events
- Attendance at political party rally/candidates events
- Board and committee meetings for private organizations
- Socializing after legislative meeting
- Personal volunteer work
- Services not paid for by the municipality (e.g., wedding ceremonies)



## **Failure to Submit an ROA**

- The official must be listed on a Resolution and be checked as “Not Submitted”
- Pension Integrity will send correspondence by mail requesting an ROA
  - Official should submit ROA to employer for review
- A certified letter will be sent if the ROA is not received by the due date
- If compliance is not met the officials’ salary and service credit will be suspended for that employer
- The employer must continue reporting the official



## What is a Timekeeper?

- Officials who use an employer's timekeeping system that tracks hours worked and/or keeps track of accruals (i.e. vacation or sick leave)
- Officials who are paid hourly
- As of August 2015, timekeepers are no longer required to be listed on a Resolution



## Acceptable Timekeeping System

The timekeeping system should include a signature and should attest that full hours were worked except for time charged to accruals. The system should also include the signature of the official's supervisor, when applicable, to certify the information is correct.

Examples of a timekeeping system are:


- Hard copy (paper) time sheets
- Electronic time sheets
- Punch cards

**Calculate the ROA result:**

Total Hours Recorded on the [ROA](#):

Number of Months used to Calculate the ROA:  ▼  
*Note: must be a minimum of three months.*

Hours in [Standard Work Day](#):  ▼



**ROA Result — Average Days Worked per Month:**

**Example:**

Total hours in 3 month ROA = 100.00

$100.00 \text{ total hours} \div 3 \text{ months} = 33.3333$

$33.333 \text{ average hours} \div 6 \text{ SWD} = 5.55555$

Round up to get an ROA result of 5.56

\*Always round up even if you would round down using normal rounding rules

## Reporting Service Credit

Calculate the days worked to put on your monthly report:

ROA Result:

5.56

Pay Period Frequency:

Bi-weekly ▼

Calculate

Days Worked to Report: *per month*

5.14 for months with 2 pay period

7.70 for months with 3 pay period

## Reporting Service Credit

The days/month on the Resolution must be converted for the monthly report.

### Bi-weekly payroll example:

- Start with the days/month from the resolution  
**Days on Resolution = 5.56**
- Days/month  $\times$  12 = Total Days/Year  
 **$5.56 \times 12 = 66.72$  total days/year**
- Total days/year  $\div$  # of pay periods = days worked by pay period  
 **$66.72 \div 26$  bi-weekly = 2.5661538 days/pay period**

$2.5661538 \times 2 = 5.14$  for a two pay period month

$2.5661538 \times 3 = 7.70$  for a three pay period month

## Adjustments

- When the Retirement System receives an ROA or Resolution, we will review days reported for the E&A official(s) to ensure their days reported match their ROA results.

On review:

- If the days reported are not in-line with an ROA result, the Retirement System will send correspondence to the employer about the discrepancy and request adjustments.
- If the days reported are in-line with an ROA result, the employer will not receive correspondence from the Retirement System.

## What Is Being Adjusted

### Elected and Appointed Official Resolution Form

Jane Doe      NYSLRS ID R12345678      Empl Record 1  
 Location Code 12345 Town of Anywhere      Job Code 0000E

### Official Information

Detailed Job Title Animal Control Officer  
 Term Begin Date 01/01/2020      Term End Date 12/31/2020  
 Standard Work Day Hours 6.00      Record of Activities Result 5.29  
 Resolution Date 05/28/2020      Pay Frequency Monthly  
 Monthly Report Calculation 5.29

### Employee Source Data

Payroll End Date▲	Days	Total Earnings	Pensionable Earnings
07/31/2019	10.77	\$1,720.36	\$1,720.36
08/31/2019	10.77	\$1,720.36	\$1,720.36
09/30/2019	10.77	\$1,720.36	\$1,720.36
10/31/2019	10.77	\$1,720.36	\$1,720.36
11/30/2019	10.77	\$1,720.36	\$1,720.36
12/31/2019	10.77	\$1,720.32	\$1,720.32
01/31/2020	10.77	\$1,763.37	\$1,763.37
02/29/2020	10.77	\$1,763.37	\$1,763.37
03/31/2020	10.77	\$1,763.37	\$1,763.37
04/30/2020	10.77	\$1,763.37	\$1,763.37
05/31/2020	10.77	\$1,763.37	\$1,763.37





## Resources

- Review the handouts provided to you
- Give our office a call (518) 402-3815
- Email the Pension Integrity Bureau for general information at: [PensionIntegrity@osc.ny.gov](mailto:PensionIntegrity@osc.ny.gov)
- Visit our website at [www.osc.state.ny.us/retire](http://www.osc.state.ny.us/retire)
  - Click on the Employers tab
  - Click Reporting Elected & Appointed Officials



**QUESTIONS?**

**THANK YOU!**



**Office of the New York State Comptroller**  
**Thomas P. DiNapoli**

