



December 31, 2010

Dear Employer:

Because many officials may be starting a new term of office in 2011, we would like to take this opportunity to remind you of the requirements of regulation 315.4 for reporting Elected and Appointed Officials. Participating employers in the New York State and Local Retirement System who have elected and appointed officials, who are active members of the Retirement System and have begun a new term of office on or after August 12, 2009, must submit a Standard Workday and Reporting Resolution (Resolution) and Affidavit of Posting (Affidavit) to the Office of the State Comptroller.

Many employers have submitted resolutions since August 2009. During our review of these documents, we have identified some common issues that often make their submissions unacceptable or cause a delay in the processing of them. Therefore, we are providing you with a list of 10 things to remember when completing the Resolution and Affidavit documents to help ensure your submission is complete and accurate:

1. **The official's complete first and last name, Registration Number and the last four digits of their Social Security Number must be included on the Resolution for identification purposes.** For security purposes, the Registration Number and last four digits of the Social Security Number can be omitted from the publicly posted version.
2. **Only officials who are active members of the Retirement System should be included on the Resolution.** Officials who are collecting a pension from one of the eight New York public pension systems or who are not registered in the Retirement System, do not need to be listed on the Resolution and should not be required to keep a record of activities (ROA).¹ However, you should ensure that a standard workday is established for their positions if future employees in these titles become members of the Retirement System.
3. **Elected and appointed officials are required to be listed on the Standard Workday and Reporting Resolution.** All *elected* officials should be listed on the Resolution; however, only those in appointed positions who exercise the authority of the employer or have discretion in carrying out their duties need to be included. For example, you should list persons in appointed titles who have the authority to establish or interpret policies or procedures such as a Deputy Town Clerk, District Treasurer or Confidential Secretary. You do not need to list appointed titles if the person essentially performs routine, subordinate or directed duties such as a Motor Equipment Operator, Life Guard or Lunch Monitor.

¹ NYS Police and Fire System, NYS Teachers RS, NYC Employees RS, NYC Police Pension Fund, NYC Firefighters Pension fund, NYC Teachers Retirement System and NYC Board of Education Retirement System.

4. **The minimum number of hours that can be established for a standard workday is six, while the maximum is eight.** A standard workday is the denominator to be used for the days worked calculation; it is not necessarily always the number of hours a person works. For example, if a board member is only required to attend one three-hour board meeting per month, you must still establish a standard workday between six and eight hours as the denominator for their days worked calculation.

If an unacceptable standard workday has previously been used, the days per month previously reported for the official will be inaccurate. Therefore, after an acceptable standard workday is established, a review of the days worked previously reported for the affected individuals must be conducted to identify and revise any calculations that were based on the unacceptable standard workday. If the previously reported days worked are incorrect, you must submit the appropriate adjustments.

5. **All officials listed on the Resolution must have a specified Term End date.** Leaving the 'Term Begins/Ends' column blank or listing 'Tenure/At Pleasure' is not acceptable. If the official does not have a designated term, the end date for the official who appointed them to the position should be used.
6. **The 'Participates in the Employer's Time Keeping System' and 'Days/Month (Based on ROA)' columns must be included and clearly indicate whether the official participates in the time keeping system or is required to keep an ROA.** If the official does not participate in the employer's official time keeping system, as indicated by an N (No) in the 'Participates in the Employer's Time Keeping System' column, then they are required to keep an ROA and the 'Days/Month (Based on ROA)' column must list the number of days worked as calculated using the three-month ROA.

If the official does participate in the employer's official time keeping system, as indicated by a Y (Yes) in the Participates in 'Employer's Time Keeping System' column, then they are not required to keep an ROA and the 'Days/Month (Based on ROA)' column should either be left blank or have an indication of N/A (Not Applicable).

7. **For those individuals who keep an ROA, the 'Days/Month (Based on ROA)' column should reflect the actual result of the ROA calculation, not the number of days worked that will be reflected on the monthly report.** For example, if an ROA results in 24.50 days per month and you will be reporting 20 days for a two pay-period month and 30 days for a three pay-period month, you should still list the 24.50 days per month ROA average on the Resolution.
8. **The 'Days/Month (Based on ROA)' column must include the ROA result if you checked "No" in the 'Participates in the Employer's Time Keeping System' column unless the official has not submitted an ROA.** When this column is left blank, we interpret this to mean the official has not submitted their three-month ROA. If an official has not submitted an ROA within the 150-day requirement, the 'Not Submitted' column should be checked, regardless of whether they are being reported by another employer for the same period. If the Retirement System receives such a Resolution, it will contact the official to notify them of the consequences of not submitting an ROA.

9. **If submitting the information in hard copy format, a copy of the affidavit of posting must be submitted with the Standard Workday and Reporting Resolution and it must indicate the length of time the Resolution was posted.** The Resolution must be posted on your public website for at least 30 days or, if a website is not available to the public, on the official sign-board or at the main entrance to the clerk's office.

10. **The information on the Standard Workday and Reporting Resolution and Affidavit of Posting can be submitted online via the Elected & Appointed Officials Reporting (EAOR) program.** EAOR eliminates the need for submitting a hard copy of the Standard Workday and Reporting Resolution and Affidavit of Posting. You can automatically log on to EAOR if you have an existing username and password that is used to submit your monthly report. If you do not have a username and password and would like to obtain one for the EAOR program, please contact our Employer Education Unit at (518) 474-0167 or RTEmpSer@osc.state.ny.us.

For your convenience, we have enclosed sample forms which you may find helpful when passing the Resolution and completing the Affidavit. Further details explaining this process are available on our website at:

http://www.osc.state.ny.us/retire/employers/elected_appointed_officials/index.php.

Please note, once the Resolution has been passed, the secretary or clerk of the governing board must provide any record of activities results to the person responsible for submitting the monthly report to the Retirement System to ensure that the days worked are reported accurately. In addition, should you need to revise information on a previously submitted Resolution, a new Resolution (which reflects the new information) and Affidavit must be drafted, approved by the board, posted and submitted.

If you have any questions regarding this process, please contact our Employer Education Unit at (518) 474-0167.

Sincerely,



Kristee Iacobucci
Director
Pension Integrity Bureau

Encs.