Reporting

Table of Contents

THE MONTHLY REPORT  ................................................................. 6-3

How to Prepare the Monthly Report ........................................ 6-3
Retirement Internet Reporting (RIR) ........................................... 6-4
What to Report ........................................................................... 6-7
Reporting Workers’ Compensation Benefits .............................. 6-9
Overtime Compensation ............................................................. 6-10
Member Contributions ............................................................... 6-12
Loan Payroll Deductions ............................................................ 6-15
Reporting Loan Payments ......................................................... 6-15
Arrears Payments ..................................................................... 6-16
Taxable/Non-Taxable Arrears Payments ........................................ 6-16
What Not to Report .................................................................... 6-17
Cafeteria Plan Salary Reductions ................................................ 6-18
Lump Sum Payments .................................................................. 6-19

DAYS WORKED  ............................................................................ 6-21

How to Report Days Worked ..................................................... 6-21
Establishing the Standard Work Day ......................................... 6-21
Calculating Days Worked .......................................................... 6-22
Acceptable Time and Attendance Systems ................................. 6-27
Maximum Reportable Days ......................................................... 6-27

continued on next page
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Making Adjustments to Salary and Days Worked</td>
<td>6-28</td>
</tr>
<tr>
<td>Important Filing Reminders</td>
<td>6-29</td>
</tr>
<tr>
<td>Returned/Refunded Transactions Report</td>
<td>6-30</td>
</tr>
<tr>
<td>Amending Contribution Overpayments</td>
<td>6-32</td>
</tr>
<tr>
<td>Retroactive Service Credit due to Litigation, Settlements, and Arbitration Awards</td>
<td>6-32</td>
</tr>
<tr>
<td>Retroactive Payments</td>
<td>6-32</td>
</tr>
</tbody>
</table>
The Monthly Report

HOW TO PREPARE THE MONTHLY REPORT

Once a month, you send us information about the payments you made to employees who are NYSLRS members and the number of days they worked. You also forward employee contributions, based on salary data, loan payments and payments for previous service (arrears) each month. You must include all employees with active memberships in NYSLRS on this monthly report.

You submit your reports via Retirement Internet Reporting (RIR). Only registered ERS and PFRS members should be reported. You should not report withdrawn members or retirees who have returned to work under Section 211 or 212 (RSSL). Additionally, persons working for you in the capacity of a contractor or consultant should not be reported. For detailed information that can help you determine whether someone is an employee or a contractor/consultant, please refer to our Classifying an Employee or Independent Contractor page.

We must receive your monthly report by the seventh day of the month following the report period. For example, the December report is due in our office by January 7; the January report is due in our office by February 7.

You must submit a payment with each report for the total amount of contributions, loans, and arrears withheld from your employees during the report period, or you can arrange for payments to be automatically debited from the account of your choice. If you do not take advantage of electronic debit, you must print a copy of your RIR report summary and enclose it with your check. Mail your completed RIR report summary and signed check to:

Member & Employer Services Bureau
NYSLRS
110 State Street
Albany, NY 12244-0001
RETIRED \MET\ INTERNET REPORTING (RIR)

Employers submit reports using the Retirement Internet Reporting (RIR) system, which allows you to report, via a secure area on the Internet, monthly service and salary information, as well as contribution, loan and arrears payments, for employees who are members of NYSLRS. We email employers an assigned username; employers create a password to access the system.

Participating in the RIR Program

You will need to:

• Have Internet access and the ability to send and receive email;
• A computer running either Microsoft Windows or Apple macOS;
• Change current file format to include additional data items and expanded field sizes; and
• Mail completed forms to:
  NYSLRS
  ERS Reporting Unit
  110 State Street
  Albany, NY 12244-0001

Getting to the RIR Webpage

Once you have created your password, go to our Employer home page and click the Sign In button at the top of the page, then click the red “sign in to online programs” button.
## Retirement Internet Reporting Format

### Formatted Record to be Transferred

<table>
<thead>
<tr>
<th>Name</th>
<th>Width</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location Code</td>
<td>5</td>
<td>Code assigned by NYSLRS</td>
</tr>
<tr>
<td>Report Code</td>
<td>3</td>
<td>Code assigned by NYSLRS</td>
</tr>
<tr>
<td>Year, Month, and Day Reported</td>
<td>8</td>
<td>(YYYYMMDD) — For example, December 31, 2015 would appear as 20151231</td>
</tr>
<tr>
<td>Registration Number</td>
<td>8</td>
<td>Does not include hyphen</td>
</tr>
<tr>
<td></td>
<td></td>
<td>All PFRS members’ registration numbers must begin with 0A (zero A) or 0B (zero B)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>If member does not have a registration number, he or she should not be reported</td>
</tr>
<tr>
<td>Social Security Number</td>
<td>9</td>
<td>Does not include hyphens. First 5 numbers may be X’d out (e.g., XXXX1234)</td>
</tr>
<tr>
<td>Control Initial</td>
<td>1</td>
<td>First letter of the member’s last name</td>
</tr>
<tr>
<td>Member’s Last Name</td>
<td>20</td>
<td>Suffixes such as JR., SR., III, may be included; however, they are not required.</td>
</tr>
<tr>
<td>Member’s First Name</td>
<td>20</td>
<td>Prefixes such as DR., HON., COMR. may be included; however, they are not required.</td>
</tr>
<tr>
<td>Days of Service*</td>
<td>10</td>
<td>A number between 0.00 and 99999999.99</td>
</tr>
<tr>
<td>Gross Salary*</td>
<td>10</td>
<td>A dollar amount between 0.00 and 99999999.99</td>
</tr>
<tr>
<td>Contributions*</td>
<td>10</td>
<td>A dollar amount between 0.00 and 99999999.99</td>
</tr>
<tr>
<td>Loan Payment*</td>
<td>10</td>
<td>A dollar amount between 0.00 and 99999999.99</td>
</tr>
<tr>
<td>Arrears Payment*</td>
<td>10</td>
<td>A dollar amount between 0.00 and 99999999.99</td>
</tr>
<tr>
<td>Department or Item Number</td>
<td>5</td>
<td>Any five-character/number that would aid in identifying a member</td>
</tr>
<tr>
<td>Total Characters</td>
<td>129</td>
<td></td>
</tr>
</tbody>
</table>

*Fields include explicit decimal point.*
Security Forms

There are three separate security forms you must submit to participate in RIR and the Electronic Debit program.

- **User Authorization Request Form**: Request a username and password for an individual employee of your municipality. To receive this form, please call us at 518-474-1818, 518-408-4219 or 518-474-7730, or email us at rtempser@osc.state.ny.us.

- **Employer Certification Form**: Certifies that the salary and service information electronically submitted is true and accurate.

- **Electronic Debit Authorization Form**: Apply to have your monthly payment to NYSLRS electronically debited from your account.

Contact Information

If you have any questions regarding RIR, please contact a member of our administrative staff:

<table>
<thead>
<tr>
<th>Name</th>
<th>Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Christy Doherty</td>
<td>518-474-1818</td>
</tr>
<tr>
<td>Terry White</td>
<td>518-474-7730</td>
</tr>
<tr>
<td>Mike O’Connor</td>
<td>518-408-4219</td>
</tr>
</tbody>
</table>
WHAT TO REPORT

The list below is an overview of the payments you should report. Follow the links for more detail where available.

Salary

The following payments should be reported to us on the monthly report:

- Payments for services rendered
- Normal salary (information about reporting workers compensation below)

Note: For Tier 6 members, report compensation but do not take contributions from salary earned in excess of the Governor’s annual salary, currently $179,000.

- Overtime
  - Tiers 1, 2, 3, and 4: All overtime should be reported.
  - Tiers 5 and 6: Only overtime up to annual limitation (see “Overtime Compensation” on page 6-10).

Note: Contributions should not be taken from any overtime that is not reported.

- Deferred compensation
- Shift differentials
- General Municipal Law (GML) Section 207-a and 207-c payments
### Lump Sum Recurring Payments

- Education pay, if paid regularly to all eligible employees
- Geographic (location pay) differentials
- Holiday pay
- Merit pay
- Longevity payments
- Lump sum payments for compensatory time (employer clarification needed)
- Top of pay grade bonuses
- Perfect attendance bonuses for non-use of sick leave (must be available to all members of bargaining unit)
- Police or correction dog care and maintenance payments
- Pre-shift briefing
- Maintenance
  - Tier 1 only: Employer clarification needed
- Production Bonus
  - All Tiers: Employer clarification needed
- Up to 30 days of unused vacation for certain members (see “Lump Sum Payments” on page 6-19)
REPORTING WORKERS’ COMPENSATION BENEFITS

Workers’ compensation benefits can be paid to your employees in three different ways. How your employees are paid those benefits determines how you report their salary and service to us:

1. All payments made directly to the member from workers’ compensation, with no salary paid by employer:
   • Tier 1 — Report full salary that would have been paid and corresponding days worked for up to one year for each incident.
   • Tiers 2 through 6 — Do not report salary or days worked.

2. Part salary paid by the employer and part payments made directly to the member from workers’ compensation:
   • Tier 1 — Report salary paid by employer, workers’ compensation and corresponding days worked that would have been reported had the entire amount been paid as salary.
   • Tiers 2 through 6 — Report only salary paid by employer and the corresponding days worked.

3. Full salary paid by employer while the member is on workers’ compensation:
   • All Tiers — Report full salary and corresponding days worked. Salary and service should not be adjusted if an employer is later reimbursed by workers’ compensation.

If you have any questions, please call Employer Reporting at 518-474-7730.
OVERTIME COMPENSATION

Limit for Tier 5 Members

**Tier 5 ERS Members:** The limitation increases by 3 percent each calendar year (January 1 – December 31). View the [Tier 5 ERS overtime limitation chart](#) on our website. Do not report overtime that exceeds the limit.

**Tier 5 PFRS Members:** The cap is 15 percent of regular salary, determined at the beginning of each calendar year by multiplying the member’s regular salary by 15 percent. Effective April 1, 2012, you must not report overtime for Tier 5 PFRS members (Article 22) that exceeds the limit.

Limit for Tier 6 Members

**Tier 6 ERS Members:** Effective January 1, 2018, the limitation is calculated based on the calendar year (January 1 – December 31) rather than the State fiscal year (April 1 – March 31). This change is the result of Chapter 368 of the Laws of 2017. Changing to a calendar year time period should streamline processing, because you already track calendar year earnings for federal tax reporting purposes.

The annual increase in the calendar year overtime cap is based on the increase in the Consumer Price Index for the one-year period ending September 30 of the previous year. The 2019 overtime cap for Tier 6 ERS members will be $16,779.

Once a member reaches the cap, you must stop collecting contributions on amounts greater than the cap, but continue reporting salary and days worked. View the [Tier 6 ERS overtime limitation chart](#) on our website, and if you have any questions regarding this change, please contact Employer Services.

**Tier 6 PFRS Members:** The cap is 15 percent of normal salary. Do not report overtime that exceeds the limit.

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1Updated 1/19
What Constitutes Overtime Payments?

For compensation to be classified as “overtime,” it must meet the following requirements (Sections 501 and 1203, RSSL):

• Compensation must have been paid under a law or policy whereby employees are paid at a rate greater than their standard rate; and

• Compensation must have been paid for additional hours worked beyond those required.

For example:

• Overtime paid at time and a half, double time, or greater;
• Recall overtime;
• Holiday premium pay for holidays worked; and
• Pre-shift briefing pay.

The following are not considered payment for overtime:

• Stand-by pay;
• Inconvenience pay;
• Location pay; and
• Straight pay for holidays.

Overtime work performed by police officers for other public employers that participate in NYSLRS, for example, a school district, should be reported to NYSLRS and is includable in the calculation of final average salary, even if the city is reimbursed by the other public entity.
MEMBER CONTRIBUTIONS

For detailed information about how much your NYSLRS employees contribute (both mandatory and voluntary contributions) please see the Member Contributions section.

Required contributions are:

- All contributions made by Tier 1 and 2 members participating in a contributory plan;
- Contributions for military service credit, where applicable;
- Contributions mandated by the Coordinated-Escalator (CO-ESC) Retirement Plan, Article 14 (RSSL) for Tier 3 members, or the Coordinated Retirement Plan, Article 15 (RSSL), for Tier 4 and 5 members, or Police and Fire Retirement Provisions, Article 22 (RSSL) for Tier 5 Police and Fire members.
- Contributions mandated by the Coordinated Retirement Plan Article 15 (RSSL), as modified by Chapter 18 (Laws of 2012) for Tier 6 members.
Federal Tax Treatment of Member Contributions

ERS Tiers 3 through 6

Member contributions are treated as employer contributions under Section 414(h) of the Internal Revenue Code (IRC). Federal income tax on these contributions is deferred until they are distributed.

These contributions are considered wages for Social Security purposes, are subject to New York State and local income tax, and are credited to the member’s account, accruing interest.

You are required to report the total gross salary to NYSLRS.

The following provides you with additional information and how it may affect your present or future payroll processing for Section 414(h):

- Participation is mandatory for all employers, for ERS members in Tiers 3 through 6, and is not available to all Tier 1 and 2 members.

- Contributions are not reportable as wages for federal income tax purposes.

- Contributions are reportable wages for New York State and local income tax purposes and for Social Security purposes.

- Contributions are reportable as wages to NYSLRS.

- Contributions are calculated on the full gross salary.

- All ERS Tier 3, 4, 5 and 6 normal contributions deducted on or after July 1, 1989 are 414(h) contributions.

- Contribution records must be maintained by the participating employer.

Any questions relating to Section 414(h) contributions or reporting should be directed to the Member and Employer Services Bureau.
PFRS Tiers 3, 5 and 6 (Article 14, 15 and 22 Benefits)

On or after October 1, 2013, in accordance with IRC Section 414(h), the 3 percent contributions (for Tier 3 and 5 members) and appropriate mandatory contributions for Tier 6 members are to be deducted before taxes. For federal income tax purposes, these contributions will be treated the same as those made by ERS Tier 3, 4, 5 and 6 members. Prior to October 1, 2013, mandatory contributions for these PFRS members were deducted after taxes. IRC Section 414(h) does not apply to PFRS contributions made prior to October 1, 2013, and is not retroactive.

Discontinuing Required Contributions

**Tier 1, 2, 3, 4 and 5 Members:** Internal Revenue Code Section 401(a)(17) limits the amount of earnings that qualified pension plans, including NYSLRS, may use in calculating benefits. Do not take contributions from earnings that exceed the limit. This affects members who join on or after April 1, 1996, and currently excludes earnings over $270,000 (effective April 1, 2017) in the State's fiscal year (April 1 – March 31). The amount is set by federal law and is periodically adjusted for inflation.

**Tiers 3 and 4 Members:** The 3 percent salary contributions for Tier 3 and 4 members will stop when they have ten years of membership or ten years of service credit, whichever occurs first. Approximately two months before they become eligible to have their 3 percent contributions discontinued, we will provide you with a list of affected employees.

**Tier 6 Members:** Do not take contributions from payments that cause earnings to exceed that of the Governor, currently $179,000 annually.
LOAN PAYROLL DEDUCTIONS

Once a loan has been approved and a check is sent to the member, a notice is mailed to the employer giving the amount to be deducted from the member’s salary on future payrolls. Should a member wish to repay the loan with a lump sum payment, he or she should contact our Call Center toll-free at 1-866-805-0990 (518-474-7736 in the Albany, New York area), for current payoff balances.

REPORTING LOAN PAYMENTS

Employers only have to report a single loan deduction for members with outstanding multiple NYSLRS loans. Payments from that deduction are applied against each outstanding loan. We will notify you when to change the loan deduction amount so members can avoid underpayment — eliminating the risk of default and incurring the tax consequences.
ARREARS PAYMENTS

If members choose to purchase credit for their previous service, they have the option to pay the required contributions, plus interest (if applicable), by means of:

- A single lump sum payment; or
- Transferring funds through a direct trustee-to-trustee transfer from an eligible retirement tax-sheltered plan or account (this method can only be used for the purchase of optional service credit); or
- Payroll deductions spread over a period of time equal to or less than the number of months they are purchasing. For example, if the member is purchasing 36 months of service, the payments may be spread out for as long as 36 months. Members may elect to make supplemental lump sum payments in addition to payroll deductions.

If members request payment be made by payroll deduction, you will receive a notice from us to begin the payroll deductions. You should not begin deductions without authorization.

TAXABLE/NON-TAXABLE ARREARS PAYMENTS

Mandatory arrears that are being paid for ERS service on or after July 1, 1989 are covered under Section 414(h) of the Internal Revenue Code. Mandatory arrears that are being paid for PFRS service on or after October 1, 2013 are also covered under Section 414(h). Section 414(h) arrears are the only arrears deduction to be taken pretax for federal income tax purposes; all other arrears deductions are to be taken as an after tax deduction. When taking these payments, you will still report the full gross reportable earnings to the Retirement System. However, you must reduce the amount of the member's earnings you report to the Internal Revenue Service for federal income tax by the amount of each deduction taken. For Social Security and State and local income taxes, use the full earnings before the deductions are taken.

If the arrears the member is paying are covered under Section 414(h), the letter we send notifying you to start deductions will indicate this. If Section 414(h) is not indicated in our letter, then the arrears payments should be taken as normal after-tax arrears deductions.
WHAT NOT TO REPORT

Not all items considered taxable by the IRS constitute salary as defined by the Retirement and Social Security Law. The following payments should not be reported to us on the monthly report (nor should contributions be taken from these payments) and will be excluded from the retirement calculation if reported:

- The value of employee use of employer-provided vehicles
- Allowances for uniforms, or their cleaning
- Meal allowance
- Tool allowance
- Payments made in anticipation of retirement or as an inducement or incentive to retire
- Payments made in lieu of accepting fringe benefits (For example, an employer may offer payment if an employee declines health insurance.)
- Overtime payments made as a result of a person having worked his or her vacation
- Overtime that exceeds the overtime limitation for Tier 5 and Tier 6 ERS (view the overtime limitation chart for Tier 5 and Tier 6 and PFRS (15 percent of regular salary) members
- Overtime which is compensated in whole or in part by payments from private, non-governmental entities
- Payments made for unused personal leave
- Payments made for unused sick leave
- Termination payments
- New York State Disability Insurance payments
- Payment for unused vacation for Tiers 2, 3, 4, 5 and 6 and Tier 1 members with a date of membership on or after April 1, 1972
CAFETERIA PLAN SALARY REDUCTIONS

Some public employers have adopted cafeteria plans (e.g., specific fringe benefits: child care, parking, dental care, etc.), as provided for in Section 125 of the Internal Revenue Code. Effective August 1993, all monthly reports submitted to NYSLRS should contain the salary as if it had not been reduced as a result of the adoption of a cafeteria plan provided under Section 125 of the Internal Revenue Code.

Prior to July 25, 1989 (for ERS members) and July 21, 1993 (for PFRS members), only the salary after reduction for these plans was reported to us. In other words, the gross salary was not used in benefit calculations. The New York State laws regarding Cafeteria Plan Salary Reductions are as follows:

**Chapter 760, Laws of 1989, effective July 25, 1989,** provides that any salary reduction elected pursuant to Section 125 of the Internal Revenue Code: “…by an employee who is a participant in the New York State and Local Employees’ Retirement System or the New York State Teachers’ Retirement System… shall be considered part of annual compensation for the purpose of computing employer and employee retirement contribution…”

**Chapter 301 of the Laws of 1993, effective July 21, 1993,** provides: “To the extent permitted by Section 125 of the Internal Revenue Code and any regulation adopted pursuant thereto, any salary reduction elected by an employee who is a participant in the New York State and Local Police and Fire Retirement System under a cafeteria plan or flexible benefit plan shall be considered part of the annual compensation for the purpose of computing employer and employee retirement plan contributions and for computing retirement benefits.”

*Note:* that neither Chapter 760 nor Chapter 301 applies to salary reduction plans authorized by Section 129 of the Internal Revenue Code.
LUMP SUM PAYMENTS

Lump Sum Vacation Payments

For members of certain tiers and plans, we can include a lump-sum payment for up to 30 unused vacation days in the calculation of a three-year final average salary. We add this lump-sum payment to the member's last year of earnings.

We cannot include lump-sum vacation payments in the calculation of a one-year FAS.

Tier 1

Include lump sum payments for unused vacation on the Statement of Accrued Payments and Leave Credits Form (RS6221), which you complete in connection with the calculation of a retirement benefit.

Report up to 30 days of unused vacation paid at retirement or termination for Tier 1 members with a date of membership prior to April 1, 1972.
### Other Lump Sum Payments

A chart showing available types of lump sum payments, and whether or not to report them, appears below.

<table>
<thead>
<tr>
<th>Payment Type</th>
<th>Tiers 1 and 2</th>
<th>Tiers 3 and 4</th>
<th>Tiers 5 and 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buy Back</td>
<td>Not reportable</td>
<td>Not reportable</td>
<td>Not reportable</td>
</tr>
<tr>
<td>Court Settlement</td>
<td>Copy of Court Order required</td>
<td>Copy of Court Order required</td>
<td>Copy of Court Order required</td>
</tr>
<tr>
<td>Holiday</td>
<td>Reportable</td>
<td>Reportable</td>
<td>Reportable</td>
</tr>
<tr>
<td>Longevity</td>
<td>Reportable</td>
<td>Reportable</td>
<td>Reportable</td>
</tr>
<tr>
<td>Maintenance (clothing, housing, automobile)</td>
<td>Not reportable</td>
<td>Not reportable</td>
<td>Not reportable</td>
</tr>
<tr>
<td>Noncompensatory Overtime</td>
<td>Reportable</td>
<td>Reportable</td>
<td>Reportable 1</td>
</tr>
<tr>
<td>Overtime</td>
<td>Reportable</td>
<td>Reportable</td>
<td>Reportable 2</td>
</tr>
<tr>
<td>Personal Leave</td>
<td>Not reportable</td>
<td>Not reportable</td>
<td>Not reportable</td>
</tr>
<tr>
<td>Pre-Shift Briefing</td>
<td>Reportable</td>
<td>Reportable</td>
<td>Reportable</td>
</tr>
<tr>
<td>Production Bonus</td>
<td>Reportable</td>
<td>Reportable</td>
<td>Reportable</td>
</tr>
<tr>
<td>Retirement Bonus/Termination Pay (for time not worked or anticipation of retirement)</td>
<td>Not reportable</td>
<td>Not reportable</td>
<td>Not reportable</td>
</tr>
<tr>
<td>Retroactive Pay (for active members)</td>
<td>Reportable</td>
<td>Reportable</td>
<td>Reportable</td>
</tr>
<tr>
<td>Unused Sick Leave</td>
<td>Not reportable</td>
<td>Not reportable</td>
<td>Not reportable</td>
</tr>
<tr>
<td>Vacation (at termination or retirement)</td>
<td>Reportable —</td>
<td>Not reportable</td>
<td>Not reportable</td>
</tr>
<tr>
<td></td>
<td>Up to 30 days for Tier 1 members with date of membership before 4/1/72. No days worked reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Do not report for members with date of membership on or after 4/1/72.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Workers’ Compensation</td>
<td>Refer to information above</td>
<td>Refer to information above</td>
<td>Refer to information above</td>
</tr>
</tbody>
</table>

All payments listed above should be included on the **Statement of Accrued Payments and Leave Credits Form (RS6221)**.

For questions about reporting lump sum payments or any other miscellaneous payments, please contact the Employer Participation and Education Unit at 518-474-0167, or fax a written request to 518-474-8357.
Days Worked

HOW TO REPORT DAYS WORKED

The number of days worked you report for your employees has a direct impact on their retirement benefits. We use days worked to determine service credit, which is the basis for benefit eligibility and, in most cases, used in the calculation of benefits.

ESTABLISHING THE STANDARD WORK DAY

Before you can calculate days worked for an employee, you must first establish, by board resolution or contract, the number of hours that constitute a standard work day (SWD) for each position (see sample resolution). SWDs can be as few as six hours per day (for Tiers 2 through 6), or as many as eight hours, and represent the amount of time per day a full-time employee in that title would be required to work. You must establish a SWD for each employee title (e.g., clerks, bus drivers, etc.) even if you only have part-time employees in that title, or the title is vacant.

You may establish different SWDs for different positions. For example, all laborers may have an eight hour SWD, all clerical workers seven and one-half hours, and all elected officials six hours. You may also establish several SWDs for the same title if the job duties vary significantly.

Your governing board establishes standard work days for your elected and appointed officials and reports them by adopting a resolution. For more information, read about the Standard Work Day and Reporting Resolution for elected and appointed officials.
CALCULATING DAYS WORKED

In the simplest of terms, to calculate the number of days worked, first determine the number of hours worked and then divide those hours by the SWD. However, not all situations are that simple. The following is detailed information on how to calculate the number of days worked based on different scenarios. Please refer to the section that applies to your situation.

Employees of Counties, Cities, Towns, Villages and Miscellaneous Employers (e.g., Libraries and Authorities)

Full-time employees, those who are working the full SWD, should be reported with full-time days. Part-time employees, those who are working less than the SWD, should be reported as less than full-time — even if the hours they work are all the job requires.

To properly determine the number of days worked by a member, divide the total number of hours worked during the report period by the SWD. Remember, the number of days worked should be raised to the next highest hundredth of a day.

**Formula**

\[
\frac{\text{Number of hours worked during the report period}}{\text{Number of hours in the SWD}} = \text{Number of days worked to be reported (rounded to two decimal points)}
\]

**Example:**

- 62 hours worked during the report period ÷ Six Hour SWD = 10.333 rounded to two decimal points = 10.34 days worked to be reported

The number of days worked that you report should not be reduced by fully paid sick leave, vacation, personal leave, bereavement leave, holidays, or time off in lieu of payment for overtime.
If a member has reportable salary but no days worked during a report period, you must enter zeroes (0.00) in the “Days Worked” column.

**Example:**

A highway crew employee works seven and one-half hours a day in a position that has a seven and one-half hour SWD set by the employer. In a report period where two bi-weekly payrolls were paid, and the employee worked seven and one-half hours each work day, the total number of hours worked in the reporting period is:

\[(20 \text{ days}) \times (7.5 \text{ hours per day}) = 150 \text{ hours worked}\]

The number of days reported is calculated as follows:

\[(150 \text{ hours worked}) ÷ (7.5 \text{ hour SWD}) = 20.00 \text{ days worked reported}\]

**Example:**

A part-time typist works four hours a day in a position that has an eight hour SWD set by the employer. The typist is paid on a monthly payroll and worked 22 days during the report period.

The total number of hours worked for the month is:

\[(22 \text{ days}) \times (4 \text{ hours per day}) = 88 \text{ hours worked}\]

The number of days reported is calculated as follows:

\[(88 \text{ hours worked}) ÷ (8 \text{ hour SWD}) = 11.00 \text{ days worked reported}\]

Remember, days worked reported are based on the number of hours worked not just calendar days worked.
Employees of School Districts and BOCES

School districts and BOCES differ from other employers in that they have employees who may work 12 months or ten months a year. Full-time, 12-month employees should be reported in the same manner as Employees of Counties, Cities, Towns, Villages and Miscellaneous Employers (e.g. Libraries, Authorities, etc.) — see page 6-22.

For ten-month employees, determining the number of days to report on the monthly report may be different based on the pay structure. The following section illustrates how to calculate the days worked for ten-month employees.

Full-Time Ten-Month Employees Paid Over Ten Months

In certain situations, ten-month employee salaries are evenly divided based on the pay periods within the school year. Since the salary is being evenly divided per pay period over ten months, the days to be reported should also be evenly divided per pay period over the same ten months. Therefore, when report periods include days in which school is not in session, i.e. breaks and snow days, the days reported should not be reduced since the salary paid is not being reduced.

Example:

A clerical employee works full-time during the ten-month school year and her salary is paid equally each pay period. To calculate the number of days to report each month, divide the total number of days worked for the year (182) by the number of pay periods. In this example, assume there are 21 bi-weekly pay periods in the ten-month time frame. When reporting for this employee:

Determine days worked to report per pay period:

\[
\frac{182 \text{ days}}{21 \text{ pay periods}} = 8.67 \text{ days}
\]

Use the above information to determine how many days worked should be reported each month:

- January with two pay periods: The days worked reported equal 17.34
- February with two pay periods: The days worked reported equal 17.34
- March with three pay periods: The days worked reported equal 26.01

Even though, for example, there are not as many working days in the month of February because of the vacation week, consistent days worked and salary should still be reported. If any employees were on unpaid leave, your monthly report should reflect a reduction in their days worked and reported salary.

Note: For employees who decide to defer payments (so they receive a “balloon payment” in June or possibly additional money in July), do not report extra days worked in June or July. Follow the same procedure cited above for calculating days worked.
**Full-Time Ten-Month Employees Paid Over 12 Months**

In certain situations, employees work the ten-month school year session yet choose to be paid over 12 months. This allows employees to collect their salary throughout the entire calendar year. If this is the case, the days worked should only be reported over the ten-month school year session. You should not report any days worked in the months of July and August. For example, a ten-month cafeteria employee works full-time and has decided to collect her salary over 12 months. The days worked should be reported over the ten-month school year session. To determine the days to be reported, divide the total days for the school year session by the pay periods reflective of ten months.

**Example:**

In the following example, assume there are 26 bi-weekly pay periods in the 12-month time frame and 22 bi-weekly pay periods in the ten-month time frame. When reporting for this employee:

Determine days worked to report per pay period:

\[
182 \text{ days} \div 22 \text{ periods} = 8.28 \text{ days per period}
\]

Use the above information to determine how many days worked should be reported each month:

- **January with two pay periods:** The days worked reported equal 16.56
- **February with two pay periods:** The days worked reported equal 16.56
- **March with three pay periods:** The days worked reported equal 24.84
- **July with two pay periods:** The days worked reported equal 0.00
- **August with three pay periods:** The days worked reported equal 0.00

The above scenarios are for ten-month, full-time employees. If any employees were on unpaid leave, your monthly report should reflect a reduction in their days worked and reported salary.
Part-Time School Employees

If your part-time employees are paid on an hourly basis, their days worked should be calculated based on the hours worked during the reporting period. For more details, refer to the calculations for Employees of Counties, Cities, Towns, Villages and Miscellaneous Employers (see page 6-22).

If your part-time employees work consistent hours and their salary is annualized, their reported days worked should be annualized as well. The same rule that applies to full-time employees, as described above, also applies to part-time employees.

1. Divide the total number of hours for the school year by the SWD to determine the total number of days worked to report for a year.

2. Divide the total number of days worked to report for a school year by the number of pay periods in that school year to determine the days worked for each pay period.

3. Multiply the days worked for each pay period by the number of pay periods in that month to determine the total days worked to report for the employee.
ACCEPTABLE TIME AND ATTENDANCE SYSTEMS

An acceptable system is one used by the employer to generate payroll and/or keep track of employee accruals. The system should include a signature and attestation that full hours were worked, except for time charged to accruals for vacation and other leave time. For good internal controls, the system should also include the signature of the official’s supervisor, when applicable, to certify the information is correct. (Elected officials do not have supervisors.) Examples include:

- Hard copy (paper) time sheets, signed by the official;
- Electronic time sheets submitted by the official; and
- Punch cards.

Employees Who Do Not Participate in a Time-Keeping System

Some employees, such as salaried employees or elected or appointed officials, are not required to participate in a time-keeping system, however, it is important to have documentation to substantiate the days reported to NYSLRS, so you must use a different method to determine the number of days to report. These employees should follow the same instructions as elected and appointed officials and complete a record of activities to validate the days being reported. See the Elected and Appointed Officials presentation on our website.

MAXIMUM REPORTABLE DAYS

Employees paid on a weekly basis should be credited with a maximum of five working days per week. For monthly reports consisting of four weekly payments, you would report a maximum of 20 working days. When there are five weeks in a monthly report, 25 days would then be the maximum reported.

Employees paid on a bi-weekly basis must be reported with a maximum of 10 days worked per two-week period. When there are two bi-weekly payrolls paid in the month, report a maximum of 20 days worked. When there are three bi-weekly payrolls, report a maximum of 30 days.

Employees paid on a semi-monthly or monthly basis must be reported with a maximum of 22 days per month when the month has 31 days. For all other months, the maximum amount reportable is 21 days.
Adjustment Reports

MAKING ADJUSTMENTS TO SALARY AND DAYS WORKED

If you must make a correction to a member's salary or days worked, or want to submit additional member contributions, you may submit these adjustments over the Internet using the Retirement Adjustment Reporting (RAR) system. You can also make corrections by sending us an Adjustment Report form (RS2050) with an Adjustment Report Label (RS2050-A).

For example, new members who have not yet been assigned a registration number should not be included in your monthly report. You must keep a detailed month-by-month record of a new member's days worked, salary, and NYSLRS deductions until you receive a registration number.

When you receive the member's registration number, report to us the member's salary, days worked, and normal contributions for each previous month from the date of membership to the present via RAR or on an Adjustment Report form (RS2050) with an Adjustment Report Label (RS2050-A). All current salary data, days worked, and contributions should be entered on your current online report.

Example:

A full-time dispatcher, paid on a weekly payroll, begins work five days before the end of April. Assume the last five days in April were regular full-time work days with April 30th as payday. The new member has not yet been assigned a registration number and so is not to be entered on the monthly report for April. You would begin accumulating service and salary data on the member, deducting and holding any required contributions. The dispatcher works 20 standard work days on payrolls paid during May. In May, you receive the registration number and include the member on the monthly report for May with contributions, salary and days worked for May only.

For the last five days in April, salary, days worked, and contributions must be reported using Retirement Adjustment Reporting (RAR) or on an Adjustment Report form (RS2050). The accumulated service is calculated and reported as follows:

<table>
<thead>
<tr>
<th>Payrolls Paid</th>
<th>Standard Days Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td>April</td>
<td>5.00 (Reported by RAR or on RS2050)</td>
</tr>
<tr>
<td>May</td>
<td>20.00 (Reported by RIR)</td>
</tr>
</tbody>
</table>

Remember, you will be charged or credited accordingly for the employer portion of all salary adjustments in a future annual billing. For detailed information on RAR, or if you have any questions regarding adjustments, please visit our [Retirement Adjustment Reporting webpage](#) or call:

<table>
<thead>
<tr>
<th>Name</th>
<th>Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Christy Doherty</td>
<td>518-474-1818</td>
</tr>
<tr>
<td>Terry White</td>
<td>518-474-7730</td>
</tr>
<tr>
<td>Mike O'Connor</td>
<td>518-408-4219</td>
</tr>
</tbody>
</table>
IMPORTANT FILING REMINDERS

Only one report code may be used on an RS2050 adjustment form. Each adjustment reported on any single form must be for the same report code.

- Adjustments for salary, days worked, and contributions must be carried to two decimal places, regardless of whether you participate in RAR or are submitting a manual Adjustment Report form (RS2050).

- If you are submitting a manual adjustment form, once the certification section has been signed, attach an Adjustment Report Label (RS2050-A) to the adjustment form and mail the report to the address listed on the top of the form.

- Neither RAR nor the Adjustment Report form (RS2050) may be used to report any adjustment to a member’s arrears or loan payments, nor can they be used to report negative adjustments to contributions. Refer to the instructions on the back of the Adjustment form (RS2050) for requesting a refund of member contributions.

- If you do not participate in our Electronic Debit Program (EDP), your check must be made out for the amount shown in the total (additional) contributions adjustment column. The check should be attached to the Adjustment Report. EDP participants should follow the online directions for wiring funds to us.
RETURNED/REFUNDED TRANSACTIONS REPORT

When we are unable to process certain member transactions reported with your monthly report or your adjustment report, we notify you by sending a Returned Report Transaction list and/or a Refunded Report Transaction list.

A Returned Report Transaction list contains the following information:

- Employees who were reported under a withdrawn registration number for whom we have no active registration number on file;
- Employees who were reported with an erroneous or unacceptable registration number for whom we cannot determine the correct registration number.

A Refund Report Transaction list contains transactions with money. A check made payable to the employer is always included with this list.

The following items are on this list:

- Overpayments made; and
- Retirement deductions reported for withdrawn, retired, or deceased members or for employee transactions we are unable to process.

When you receive these lists, you should correct the problems using the instructions on the report. They will tell you how to handle each item included on the lists. Questions about these reports should be directed to our Reporting Services Unit at 518-474-7730.
Returned/Refunded Transactions Report Sample

New York State Retirement System
Refunded Monthly Report Transactions
Run Date 10/15/2015
Run Time 23:22:45

Listed Below are Transactions that resulted in
a Refund and Require your Attention
Control Date 10/15/2015

Refund Type | Code
---|---
Loan Overpayment Refund | 020
Arrears Overpayment Refund | 030
Report Overpayment | 050
Unresolvable Rejected Transaction with Money | 050
Retired Member Refund | 070
Withdrawn Member Transaction with Money | 080

Employer Name : Bay City School District
Location Code : 70090
Report Code : 010
Report End Date : 09/30/2015

<table>
<thead>
<tr>
<th>Refund Type</th>
<th>Member Name</th>
<th>Registration Number</th>
<th>Trans. Date</th>
<th>Days Worked</th>
<th>Salary</th>
<th>Cont.</th>
<th>Loans</th>
<th>Arrears</th>
<th>Ref. Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>030</td>
<td>John Smith</td>
<td>39999851</td>
<td>09/30/2015</td>
<td>5.08</td>
<td>234.15</td>
<td>7.02</td>
<td>0.00</td>
<td>5.00</td>
<td>5.00</td>
</tr>
<tr>
<td>030</td>
<td>Mary Jones</td>
<td>39999962</td>
<td>09/30/2015</td>
<td>20.00</td>
<td>1068.76</td>
<td>32.06</td>
<td>0.00</td>
<td>25.68</td>
<td>25.68</td>
</tr>
<tr>
<td>080</td>
<td>William Todd</td>
<td>39999999</td>
<td>09/30/2015</td>
<td>4.00</td>
<td>152.16</td>
<td>4.56</td>
<td>0.00</td>
<td>0.00</td>
<td>4.56</td>
</tr>
</tbody>
</table>

Total for Report Date
Days Worked | Salary  | Cont. | Loans  | Arrears | Ref. Amount |
-------------|---------|-------|--------|---------|-------------|
29.08 | 1455.07 | 43.64 | 0.00   | 30.68   | 35.24       |

Total Item Count | 3

Total Refund Amount | 35.24
AMENDING CONTRIBUTION OVERPAYMENTS

Occasionally, you must recoup money for a transaction(s) reported on a monthly report. The proper procedure for correcting an overpayment made on a monthly report is:

- Send the Member and Employer Services Bureau a letter requesting a refund of the member contributions, loans, or arrears. The request must contain each member's registration number, name, the amount of the refund, the money field type (e.g., member contributions, loans, or arrears), and the report date with which the money was associated, as well as an explanation for the refund request.

- Submit adjustments online using Retirement Adjustment Reporting (RAR) or mail us your completed Adjustment Report form (RS2050) with the Adjustment Report Label (RS2050-A). If you need to correct salary and days worked data for any member for whom a refund is being claimed, you may submit adjustments at the same time. Instructions for completing the Adjustment Report form and label are on the back of these forms.

RETROACTIVE SERVICE CREDIT DUE TO LITIGATION, SETTLEMENTS, AND ARBITRATION AWARDS

Retroactive service credit based on litigation, settlements, or arbitration can be awarded only when such actions result in the payment of retroactive salary. If you would like help drafting legal documents intended to grant retroactive service credit, contact OSC's Legal Department at 518-474-3592.

To adjust a member’s salary or days worked due to litigation, settlement, or any arbitration award, follow the instructions under *Making Adjustments to Salary and Days Worked* above. Before you submit an adjustment using RAR, we suggest you first send our Member and Employer Services Bureau a copy of the legal document for review. You will be charged for the employer portion of this adjustment in a future annual billing.

RETROACTIVE PAYMENTS

You must inform us of any retroactive payments paid to members already receiving retirement benefits, disability benefits, or for whom we have paid a death benefit, in writing, not on your monthly report. Your letter should include the member's name, registration number, Social Security number, amount of payment, and the time period the retroactive payment covered. This letter should not be attached to your monthly report, but sent to the Recalculation Unit in our Benefit Calculation and Disbursement Services Bureau.