

Annual Reporting

What Employers Need to Know

Each year, all STRS Ohio reporting employers are required to submit an *Annual Report of Member Contributions* by the second Friday in August. This is a report that lists all contributions on compensation earned by STRS Ohio active members and reemployed retirees during the fiscal year. It also includes service credit earned by active members during the fiscal year.

Specifically, your report must include the following information about each STRS Ohio active member and reemployed retiree employed by your school:

- Name
- Social Security number
- Member type (active member or reemployed retiree)
- Regular (taxed) contributions
- Picked-up (tax-deferred) contributions
- Service credit (active members only)
- Accrued contributions (contributions on compensation earned by June 30 but not paid until after July 1)

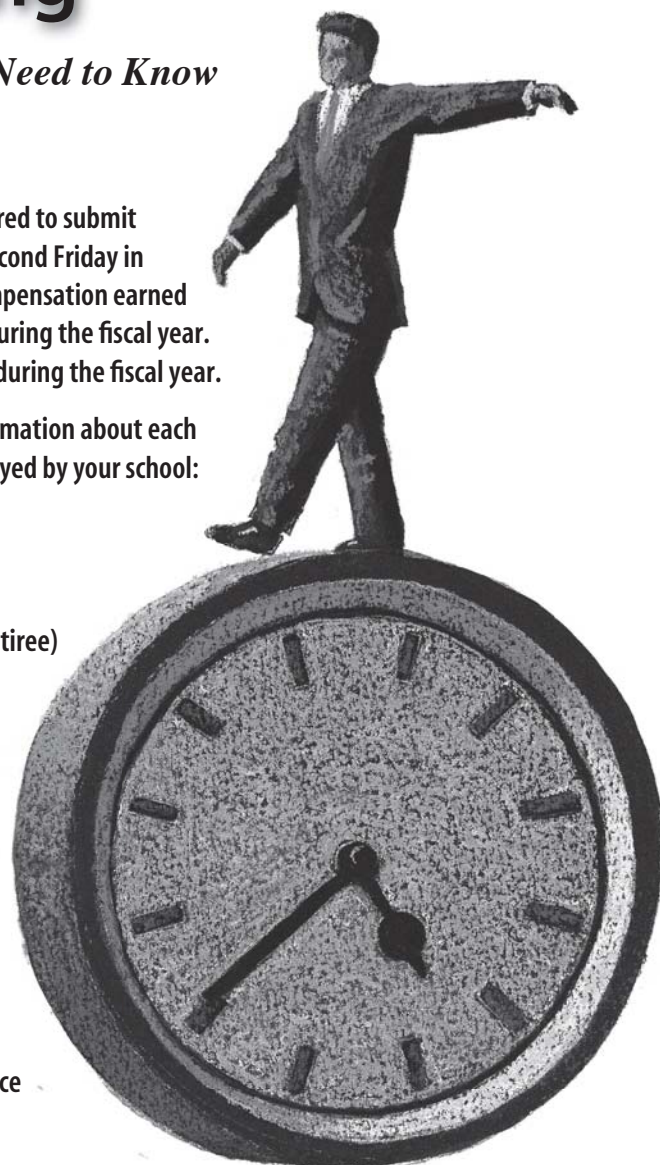
Include this information in your report.

Employers often ask why *Annual Reports* are necessary. For STRS Ohio to properly pay benefits for all members, we need to know the amount of compensation and service credit each member earns during the fiscal year.

Some employers may think that payroll reports give us all the information we need to properly pay benefits for members. However, payroll report information is only based on paid compensation during the pay period. It does not include accrued contributions or earned service credit. Therefore, *Annual Reports* are necessary to give us the additional information we need.

In June all employers receive detailed instructions for completing and submitting their annual reporting materials. Please note that no extensions are granted to the deadline, so it's important to prepare for any issues that could prevent you from submitting your report by the second Friday in August each year.

On the reverse side are answers to a few frequently asked questions. If you have additional questions or need assistance, please call your employer advisor toll-free at 1-888-535-4050 or send an e-mail to report@strsoh.org.



Frequently Asked Questions

Q: How do I submit my *Annual Report*?

A: You can submit your report one of two ways: (1) online via the STRS Ohio Employer Web Site at www.strsoh.org/employer or (2) via file transfer protocol (FTP). We also accept cartridge tapes; however, online or FTP transmission is preferred.

Q: What happens after STRS Ohio receives my *Annual Report*?

A: After we receive your report, we compare the total member contributions to fiscal year payroll reports and accrued contributions to ensure that contributions reported in your *Annual Report* agree with your payroll reports.

In addition, we also check service credit. If service credit reported appears inconsistent with contributions reported for members when compared to the prior fiscal year or the state minimum salary, you'll be asked to complete a *Service Credit Verification* report. This report is easy to complete and is available online for schools that register to use it. If you submit your *Annual Report* online, you will automatically be registered for online service credit verification. Otherwise, you must register to use this online verification report.

Q: Are any other materials due along with my *Annual Report*?

A: Yes. Every employer is required to submit a *Recap Sheet*, which provides summary information used to compare your *Annual Report* to payroll reports and serves as certification of reported amounts. You can complete your *Recap Sheet* online via the STRS Ohio Employer Web Site (preferred method) or complete a paper version of the form. You will automatically be registered to use the online *Recap Sheet* if you submit your *Annual Report* using our Web site or you used the online *Recap Sheet* in the past. Otherwise, you must register to use it. If you don't register to use the online *Recap Sheet*, you will receive a paper version of the form in your instruction packet. Your *Recap Sheet* is due the same day you submit your *Annual Report*.

In addition to the *Recap Sheet*, you must submit a *TPO Contribution Certification* form if you have any STRS Ohio members who submitted contributions to STRS Ohio on earnings for service to teacher professional organizations (TPOs) or unions for the fiscal year. You will receive a copy of this form in your instruction packet. This form can also be printed, along with instructions, from our Web site.

Q: Where can I find more information about annual reporting?

A: You can visit our Web site at www.strsoh.org/employer for helpful resources, including annual reporting instructions, answers to frequently asked questions, historical payroll information and an online service credit calculator. You can also refer to the Annual Reporting section of the *STRS Ohio Employers Manual* (also posted on our Web site) or call your employer advisor.

For More Information

Refer to **Section 3307.01** of the Revised Code.

Call your employer advisor toll-free at **1-888-535-4050**.

Log on to the STRS Ohio Employer Web Site at **www.strsoh.org/employer**.

STATE TEACHERS RETIREMENT SYSTEM OF OHIO

275 East Broad Street
Columbus, OH 43215-3771

1-888-535-4050
www.strsoh.org/employer