

State Teachers Retirement System of Ohio

Service Credit Decision Tree (Effective July 1, 2019) Number Employed No Calculate percentage No Calculate service of days or hours under full-time of full-time equivalent recorded by credit as part time** contract?* employer? Yes No Service credit = Greater than actual percentage .66? Yes Number of No days recorded by employer? Yes Service credit = 1.00Yes Taught No at least 90 days or 500 hours? Service credit = lesser of hours ÷ 1,000 or actual No Worked at least compensation 120 days? Yes ÷ \$12,000 Employment No Yes No Number of relationship in effect for at least 120 days davs recorded? Service credit = 1.00 of school Yes vear? Service credit = *Full-time Contract lesser of days 1. Begins and ends on first and last day of ÷ 180 or actual

Yes

ls total

compensation

equal to or greater

than the state

minimum

salary?

Service credit = 1.00

Yes

No

- 365-day year; or
- School year of at least the minimum hours required by law; or
- 2-semester academic year and
- 2. Compensation = 100% of full-time salary as defined by
 - Employer's salary schedule for teachers working every day, all day; or
 - College or university compensation for full-time workload.

Note: For members on a partially paid leave of absence, service credit is calculated as compensation paid \div full-time contract.

****Part-time Contract**

Beginning July 1, 2019, if total compensation is less than the first step of the state minimum salary schedule, annual service credit will be the **lesser** of:

- Actual days or partial days of service divided by 180; or
- Hours of service divided by 1,000 if actual number of days is not available from the employer's records; or
- Actual compensation for the year divided by \$12,000.

This decision tree is based on Administrative Code Rule 3307:1-2-01. It is not intended as a substitute for the Ohio Revised Code or the Ohio Administrative Code or for any state or federal law or regulation, nor will its interpretation prevail should a conflict arise between it and any law or regulation.

State Minimum Salaries for Bachelor's Degree With No Experience

Fiscal Year	Salary
2023–2024*	\$35,000

*State minimum salary was \$30,000 from July 1–Oct. 2, 2023, and \$35,000 on or after Oct. 3, 2023.

compensation

÷ \$12,000

Full-Time vs. Part-Time Service

	Full Time	Part Time
Contract Length	Covers the entire school year	Covers only a portion of the school year
Compensation	100% of the full-time salary defined by salary schedule and works at least 120 days	Does not equal the salary schedule for teacher working every day of the school year or does not meet requirements for full-time employment

Calculating Part-Time Service Credit

(Effective July 1, 2019)

Employment Status	Days Worked	Days in Employment Relationship	Is Compensation Equal to or Greater Than State Minimum?	Service Credit Calculation
Part Time	≥ 90	≥120	Yes	1.00
	≥ 90	≥120	No	Lesser of: Days ÷ 180 or Actual Compensation ÷ \$12,000
	≥ 90	<120	N/A	
	<90	N/A	N/A	