



HOW CALAMITY DAYS AFFECT SUMMER RETIREMENTS QUESTIONS AND ANSWERS



The following questions and answers are from the *How Calamity Days Affect Summer Retirements* live webinars presented in May 2016. If you have additional questions, please contact the STRS Ohio Employer Reporting Department toll-free at 888-535-4050 or send an email to employer_education@strsoh.org.

1. Is it an option to use vacation or personal days to make up calamity days if they occur in June and the member wants to retire June 1?

No. Vacation and personal days are considered days worked. If a vacation or personal day was used in June, it is not possible for the member to retire June 1.

2. If a member chooses to take docked days instead of purchasing calamity days, does it really change the monthly benefit that much?

When a member does not complete his or her contract in the final year of employment and that contract amount would have been one of the five highest years of salary, noncontract completion can affect a member's final average salary calculation. If a member is considering forfeiting salary payments and contributions for the days not worked, please direct the member to contact an STRS Ohio benefits counselor to obtain a benefit estimate for that scenario.

3. Can members make up calamity days by the use of blizzard bags (if available), or must calamity days be purchased?

Blizzard bag days do not normally extend the school year, but are used to replace calamity days. Therefore, if using blizzard bags, there would be no calamity days to purchase. The purchase of calamity days only applies when the school year is extended from May to June and a member wishes to retire June 1.

4. Does the member have to purchase all calamity days being made up or just one?

The member may purchase as many days as he or she would like up to the number of additional days being made up. However, calamity days are purchased to complete contributions on a member's full contract so that the final average salary is not impacted by forfeiting salary payments and contributions. A member typically purchases all calamity days available.

5. In a normal school year when no calamity days are added, if the last teacher workday is June 1, and a member wants to retire on June 1, can the individual purchase that day by paying the member contributions or is this option only for calamity days?

Members are not permitted to complete contributions on days not worked except in special situations. Section 3307.77, Revised Code, and Administrative Code Rule 3307:1-3-06 allows a member who is under contract the right to complete contributions for any payroll period during which the member was prevented by illness, injury, leave or other reasons approved by the Retirement Board, from making regular retirement contributions. One of these reasons includes absences caused by school closings for weather conditions or other emergency conditions that alter the regular school year and are beyond control of the member.

6. Can a member work a different day not originally on the work calendar prior to the June 1 date? For example, can the member work on a Saturday doing planning to make up the June 1 workday?

Employers must be very careful when offering alternative times for contract completion to a member. If a member is offered the opportunity to work on a Saturday and/or a holiday to complete his or her contract, it is possible that contributions may not be allowable on those earnings. Employers must provide the following information when submitting a deposit and service report for a member who completed his or her contract early:

- An explanation of why the member completed the contract early. This reason cannot be for retirement purposes.
- Evidence that other teachers, who are not retiring, also worked weekend days and/or holidays to complete their contracts early.
- The days and times the member worked, as well as an explanation of the work performed.

(continued)

7. When a member is retiring and the contract mandates extended days be worked, what days can be used for the extended days?

If a member's contract requires extended days, it is between the district and the individual to determine when those days should be worked. For example, a member's contract adds 10 extended days and he or she normally works five days before the beginning of the school year and five days after the school year ends. In a retirement year, it is possible that the district may offer the member the opportunity to work all 10 days before the beginning of the school year. Be careful when offering the opportunity to complete extended days on Saturdays or holidays and follow the guidance in the answer for question six on the previous page for early contract completion.

8. Our teachers' contracts are probably going to be moving to hours instead of days at the next contract negotiation. How will this work as it relates to purchasing calamity days?

Most districts already exceed the hour requirements set by the Ohio Department of Education. If this is the case for your district, then making up calamity days will likely not be required. However, in the event that your district needs or decides to make up hours or days, these same rules will still apply to any June retiree when the school year is extended from May into June.

9. When remitting the purchase of calamity days through payroll, do you need to do a payroll adjustment for the amount and revise the amount of days worked?

Employers should be able to add the contributions to their regular payroll report for the purchase of calamity days. If your district works with an Information Technology Center (ITC) to coordinate your reporting to STRS Ohio, the ITC should be able to assist you if needed. However, if for some reason these contributions cannot be added to your regular payroll report, you can always create a payroll adjustment on ESS. An online tutorial is available in the "Education & Training" area of the employer website. You will also need to count the purchase through regular payroll as "days worked" for service credit purposes.

10. If the payment for the purchase of calamity days is included with a regular payroll report and payment, do I have to note something special on the report or the *Cash Remittance* form?

No, if purchase of calamity days is included in your regular payroll report and payment, no special indication is needed on the payroll report or *Cash Remittance* form. Include the purchase on the payroll report as if it were a regular payroll contribution for a member working the calamity days. However, be sure that the purchase of calamity days through payroll is indicated in the comment section of the deposit and service report. Please also include the number of calamity days purchased.

11. If a member comes back to the district as a rehire in the next school year and buys calamity days in June, does that mean he or she cannot work until September without violating reemployment rules?

No. If the member chose to purchase the calamity days, the member's effective retirement date would still be June 1. The two-month waiting period for reemployment would span all of June and July. The rehire would be eligible to return without violation during the month of August.