

STRS OHIO EMPLOYER EDUCATION

Overview of Employer Responsibilities

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Hello and welcome to STRS Ohio's webinar, an *Overview of Employer Responsibilities*. This webinar is for employers who are new to STRS Ohio Reporting.

Overview of Employer Responsibilities

Who is STRS Ohio?

- Established by Ohio General Assembly in 1919.
- Statewide teacher retirement plan.
- Membership and benefits authorized by Chapter 3307, R.C.
- Administrative Code Rules also adopted to assist with fulfillment of duties.



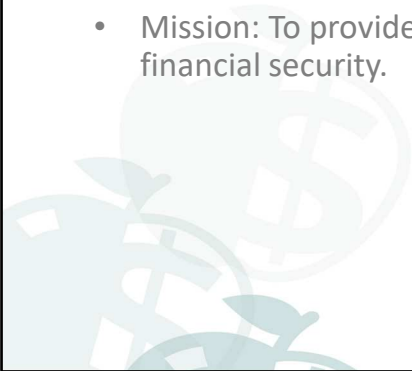
Since most of you have never dealt with STRS Ohio before, we will review some background information about STRS Ohio, our governance and the services we provide. STRS Ohio was established as a statewide teacher retirement plan by the Ohio General Assembly in 1919.

Membership and benefits granted by the system are authorized by Chapter 3307 of the Ohio Revised Code. The State Teachers Retirement Board has also adopted a set of rules that further outlines procedures to fulfill its duties. These rules are known as the Administrative Code Rules. These two documents outline your responsibilities as an employer.

Overview of Employer Responsibilities

Who is STRS Ohio?

- Serves more than 500,000 active, inactive and retired educators.
- Works with more than 1,100 employers statewide.
- Mission: To provide Ohio's public educators a foundation for their financial security.



STRS Ohio serves more than 500,000 active, inactive and retired educators, and is one of the largest public pension funds in the country.

STRS Ohio works with more than 1,100 employers statewide to collect member and employer contributions and ensure member accounts are accurate throughout the course of their career.

STRS Ohio's mission is to provide Ohio's public educators a foundation for their financial security.

Overview of Employer Responsibilities

What is my responsibility as an employer?

Responsibilities include:

- Reporting new hires and reemployed retirees;
- Submitting contribution payments and reports;
- Providing an annual report indicating total member contributions, accrued contributions and service credit; and
- Preparing final account information at the time of retirement or withdrawal.



As a fiscal officer for employers, you play a key role in reporting and maintaining accurate retirement information for your employees who are STRS Ohio members.

Those responsibilities include, but are not limited to:

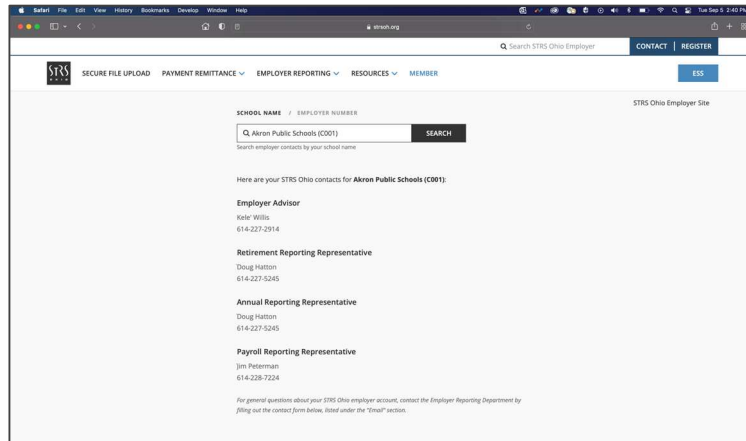
- Determining membership and reporting new hires and reemployed retirees to STRS Ohio;
- Submitting contribution payments and reports on a per pay basis;
- Providing an annual report including total member contributions, accrued contributions and service credit for the fiscal year; and
- Preparing final account information at the time of retirement or withdrawal.

We will be reviewing basic information about each of these responsibilities. The objective for this webinar is to give you a high-level overview of STRS Ohio and your reporting responsibilities as an employer of STRS Ohio members. For more in-depth information on these topics, I recommend you attend the live webinars offered on each of these topics or view the recorded webinars on the STRS Ohio Employer Website. We also offer in-person workshops on reporting topics in the spring and fall throughout the state.

Overview of Employer Responsibilities

What resources are available to assist me?

- Employer Reporting Department



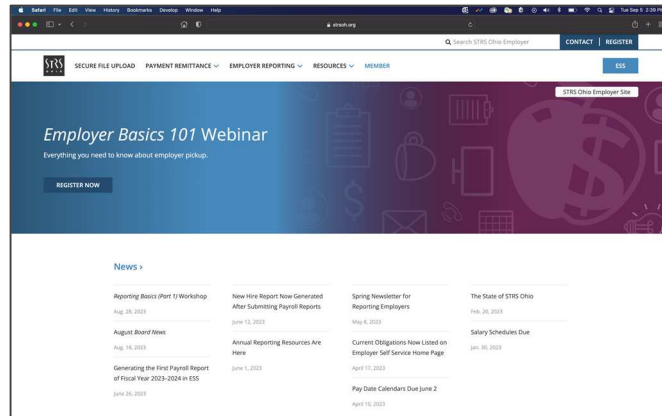
The Employer Reporting Department is an excellent resource that is designed to assist you with any questions that may arise. You can determine who your school's contacts are by visiting the Contact Us area of the STRS Ohio Employer Website as shown in the screenshot. Enter your school name or your four-digit employer number and click "Search." Contact information for your school's representative for each topic will be displayed.

For day-to-day questions, you can contact our Employer Advising team toll-free at 888-535-4050 between the hours of 8 a.m. and 4:30 p.m. If you have a specific question about retirement reporting, annual reporting or payroll reporting, you can call your account representatives directly or reach them via the toll-free number. We strive to return all employer calls and emails within 24 hours.

Overview of Employer Responsibilities

What resources are available to assist me?

- Employer website: www.strsoh.org/employer

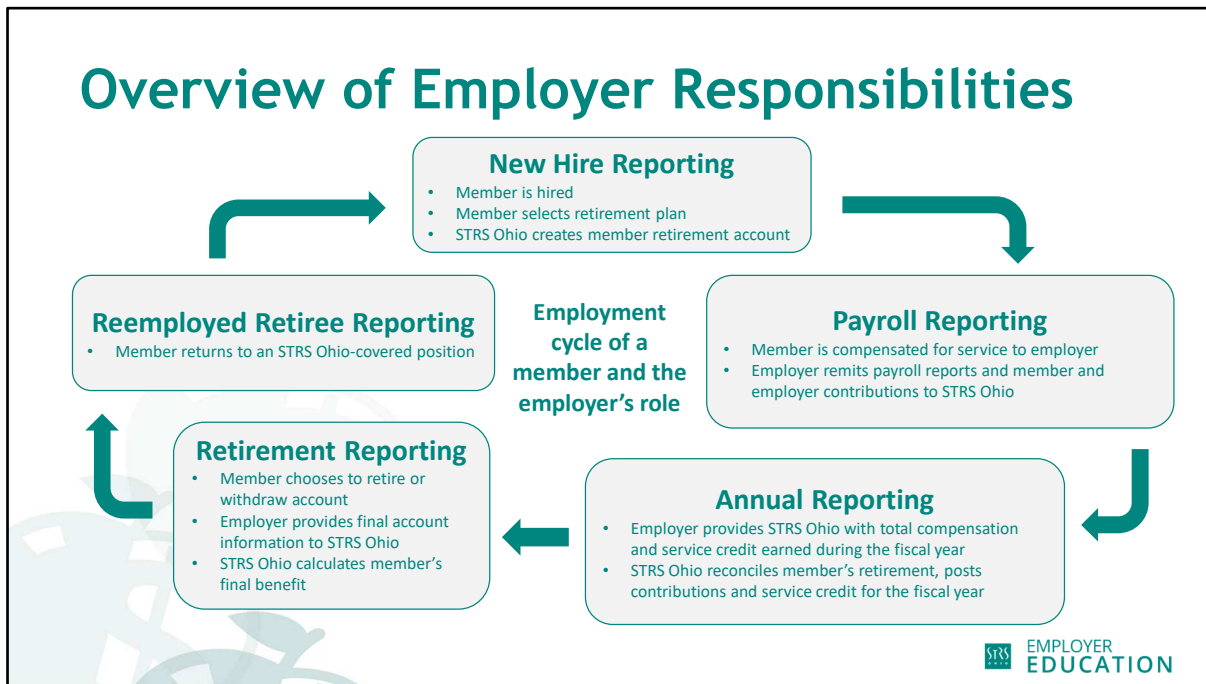


We recommend you familiarize yourself with the employer website, located at www.strsoh.org/employer. You can often find answers to general questions on our website without having to contact STRS Ohio directly.

The website is a topic-driven resource with a wealth of information about all employer reporting subjects. It includes a variety of materials including tutorial videos and recorded webinars. There are also fact sheets by topic, newsletters and step-by-step written instructions for all reporting processes. In addition, you will find other reporting tools and reports in our Employer Self Service online reporting system, known as ESS. We also have several calculators to assist you and a variety of forms available on our website.

STRS Ohio has separate websites for members and employers, but they look very similar. Bookmark www.strsoh.org/employer to easily access the employer site for reporting information or to log in to ESS. Look for the blue ESS button on the top right side of the home page.

Now that you know about the resources available to assist you, let's talk about your role and the employment cycle of a member.



This graphic represents the employment cycle of a member and provides a quick summary of the topics we will discuss. The first step when hiring an individual is to determine if that employee is holding an STRS Ohio-covered position. If so, you will need to submit a new hire notification so that we can provide the new member with retirement plan election information and set up the member's account. Even if an individual taught at a different school and already has a member account, STRS Ohio still needs this information to connect his or her account to you as a new employer.

Once a new hire notification is submitted and the member is compensated for service, you will remit member contributions and payroll reports on a per pay basis. This is called payroll reporting.

Annually, you will provide STRS Ohio with a report that details total member contributions for the year, any accrued contributions and service credit. STRS Ohio will reconcile this report to payroll reports and post the contributions and service credit to each member's account.

Those two processes continue throughout the member's career. Once the member reaches eligibility to retire or chooses to cease working in an STRS Ohio-covered position, employers are asked to provide final account information so that STRS Ohio can either calculate the member's retirement benefit or process his or her account withdrawal.

After retirement, a member may choose to return to an STRS Ohio-covered position as a reemployed retiree. At this time, the cycle starts over with the notification process indicating that you have rehired an Ohio public retiree.

Overview of Employer Responsibilities

Who is a member of STRS Ohio?

- Members include:
 - Any public-school employee in a position that requires a teaching license or registration.
 - Faculty defined as teaching staff of a college, university or school, including academic administrators.



When we reviewed the employment cycle, your first question may have been, “Who is a member of STRS Ohio?” In most cases it is the position that determines membership in STRS Ohio, NOT the person.

Section 3307.01 of the Ohio Revised Code states the details for membership in STRS Ohio. In general, membership is required for any public school employee in a position that requires a teaching license or registration, or any other teacher or faculty member, including academic administrators.

Overview of Employer Responsibilities

Who is a member of STRS Ohio?

- Common examples include:
 - Teachers/principals/superintendents.
 - Tutors/substitute teachers.
 - OT/PT and their assistants, speech language pathologists.
 - Licensed coaches.
- For additional information, see the *Determining Membership* fact sheet.
- If unsure, send an email with job description to report@strsoh.org.



The most common examples include teachers, principals, superintendents, tutors, substitute teachers, occupational and physical therapists and their assistants, speech language pathologists, social workers and licensed coaches. You can find more detail about other STRS Ohio-covered positions on the *Determining Membership* fact sheet on our website. If you are unsure, send an email with the job description to report@strsoh.org and we will be happy to assist you with the membership determination.

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Who is a reemployed retiree?

- Anyone who has returned to Ohio public employment and is receiving a retirement benefit from:



- A person hired in an STRS Ohio-covered position who retired from an Ohio public college or university and selected an alternative retirement plan (ARP) is also considered a reemployed retiree for STRS Ohio.



In addition, it is important to understand who is considered a reemployed retiree. A reemployed retiree is anyone receiving a retirement benefit from an Ohio public retirement system and has returned to Ohio public employment. A person hired in an STRS Ohio-covered position who retired from an Ohio public college or university and selected an alternative retirement plan (ARP) is also considered a reemployed retiree for STRS Ohio. So, if an individual is receiving a monthly benefit from any one of the Ohio public retirement systems shown on this slide and returns to an STRS Ohio-covered position, he or she is considered a reemployed retiree.

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Who is not a reemployed retiree?

- Retirees of private, federal or out-of-state employment are **not** considered reemployed retirees.



Retirees of private, federal or out of state employment are not considered reemployed retirees. For example, if an STRS Ohio retiree goes to work at a retail store, he or she is **not** a reemployed retiree for STRS Ohio purposes.

Overview of Employer Responsibilities

What is my responsibility when hiring an employee to an STRS Ohio-covered position?

- Notify STRS Ohio within 10 business days of the employee's first date worked.
 - New hire or reemployed retiree notification.
 - Can submit via secure file upload or on ESS.
 - *Member Information* form available to collect needed information from employee.
 - Fax, mail or scan and upload signed copy of the SSA-1945 form.



When hiring an individual to an STRS Ohio-covered position, you must notify STRS Ohio of his or her employment within 10 business days of the member's first date worked. This can be done by submitting a new hire or reemployed retiree notification online via ESS or by sending an electronic file via secure file upload on the employer website.

The *Member Information* form is available on our website to assist you in collecting the demographic and, if applicable, retirement information you need to complete your electronic submission. This form is included as a handout for this webinar.

Finally, all members are required to complete the SSA-1945 form. This federal form is the member's acknowledgement that he or she understands contributions are not being made to Social Security. The SSA-1945 form should be scanned and uploaded via secure file upload. It may also be faxed or mailed.

Overview of Employer Responsibilities

What if I forget to send notification?

- Notification is very important.
 - Allows STRS Ohio to:
 - Communicate retirement plan options to new members; and
 - Determine if reemployed retiree is in violation of reemployment laws.
 - If STRS Ohio is not notified, delinquent notification report is sent.
 - Review for possible errors (e.g., incorrect Social Security number).



As mentioned earlier, the new hire or reemployed retiree notification is very important. It allows us to communicate retirement plan options to new members and enables us to determine if a reemployed retiree is in violation of reemployment law.

If you forget to notify STRS Ohio of a new hire and contributions are submitted via payroll reports, you will receive a new hire report via email indicating we have not received the required new hire or reemployed retiree notification for a specific person included on your payroll report. A monthly New Hire 30-day Report email is also sent to notify you of anyone for whom STRS Ohio has not received the required notification.

After receiving the report, if you believe the information has already been submitted, it is best to contact STRS Ohio to determine why the member account is appearing on your report. In some cases, an incorrect Social Security number has been reported on either the new hire notification or the payroll report.

Overview of Employer Responsibilities

I know I have to make contributions on compensation, but what does that mean?

- Compensation for retirement purposes is salary, wages and other earnings paid to a member, including amounts paid by supplemental contracts.
- Employers are required to withhold and remit a percentage of earned compensation to STRS Ohio on a per pay basis.



Once the new hire notification is submitted, you must begin remitting contributions to be deposited into the member's retirement account. Section 3307.26 of the Ohio Revised Code requires employers to withhold and remit a percentage of earned compensation to STRS Ohio on a per pay basis.

Compensation is defined in Section 3307.01 of the Revised Code as salary, wages and other earnings paid to a member, including amounts paid for a supplemental contract. If compensation is generally earned by reason of employment, then contributions must be remitted. For example, teaching salary, longevity pay and performance-related bonuses are considered compensation for STRS Ohio purposes.

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Is it possible for a member to have earnings that I shouldn't contribute on?

- Yes, these items are outlined in Section 3307.01, R.C.
- Contributions should not be remitted on items such as:
 - Unused sick and vacation payouts or payments for perfect attendance
 - Amounts paid in lieu of insurance
 - Payments provided as an agreement to retire
 - Payments for services not rendered
 - Car allowances, cell phone stipends, reimbursed job-related expenses (e.g., moving costs)
 - Severance pay
- Settlements/grievances must be reviewed by STRS Ohio prior to submitting contributions.
- For additional information, see the *Compensation* fact sheet.



It is possible to pay an individual for items that cannot be considered compensation for retirement purposes. While your school can still pay your employees whatever you like, STRS Ohio cannot accept contributions on any item listed in Section 3307.01 of the Revised Code. Payments excluded from compensation for retirement purposes can include, but are not limited to:

- Unused sick, vacation or personal leave, including payments for perfect attendance;
- Amounts paid to provide insurance coverage or cash payments in lieu of providing insurance;
- Payment based on an agreement to retire;
- Payment for services not rendered;
- Car allowances, cell phone stipends, reimbursed job-related expenses (for example, moving costs); and
- Severance pay.

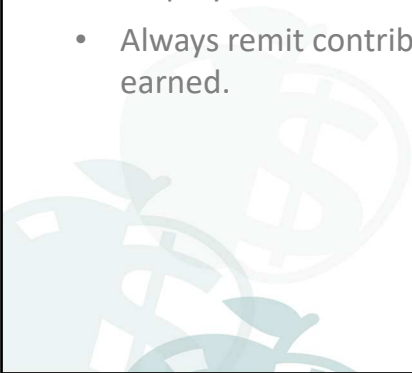
Any payments made as a result of grievance or legal settlement should be reviewed by STRS Ohio before contributions are remitted.

For additional information on items excluded from compensation, review the *Compensation* fact sheet on our website.

Overview of Employer Responsibilities

What is the contribution rate?

- Members contribute 14% of compensation (member contribution rate).
- Employers contribute an additional 14% (employer contribution rate).
- Always remit contributions at the rate in effect at the time money was earned.



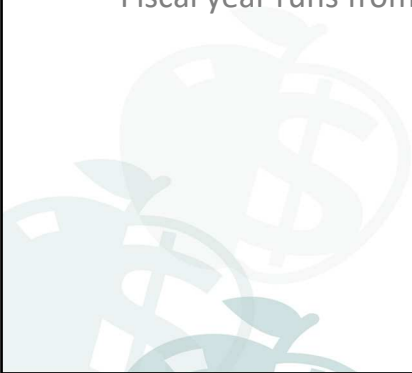
Currently, both the member and employer each contribute 14% of fiscal year earnings. These are known as the member contribution rate and the employer contribution rate.

It is very important that contributions are withheld at the contribution rate in effect at the time money is earned. Prior to July 1, 2016, the member contribution rate varied. Check the employer website for a historical list of contributions if making account corrections for previous fiscal years.

Overview of Employer Responsibilities

What type of calendar does STRS Ohio use to pay benefits?

- STRS Ohio's reporting and benefits are based on a fiscal year calendar.
- Fiscal year runs from July 1–June 30.



STRS Ohio is required by law to pay benefits based on the fiscal year in which compensation is earned. STRS Ohio's fiscal year runs from July 1 through June 30. Therefore, all payments have to be correctly accounted for in the fiscal year in which they were earned. I will talk about this a little bit more when discussing payroll reports and accrued contributions.

Next, let's discuss the tax treatment of contributions.

Overview of Employer Responsibilities

What is pickup? How does it impact me?

- Pickup is the term used to describe the process of withholding member contributions on a pretax basis.
- If your district has adopted a pickup plan, then contributions must be withheld on a pretax or tax-deferred basis.



The term pickup is used to describe the process of withholding member contributions on a pretax basis.

In 1983, the IRS issued an opinion that allowed member contributions to STRS Ohio to be withheld on a tax-deferred basis. To do this, employers must adopt a pickup plan. If a district does not have a pickup plan in place, then contributions must be withheld on an after-tax basis. While your district's pickup plans may have been modified throughout the years, nearly every employer has a pickup plan in place today.

However, there is more than one type of pickup plan. Let's take a minute to talk about pickup plan types that employers may choose to adopt.

Overview of Employer Responsibilities

Are there different types of pickup?

- Three types:
 - Salary reduction pickup;
 - Fringe benefit pickup *not* included in compensation; and
 - Fringe benefit pickup included in compensation (pickup-on-pickup).
- You must ensure you are calculating contributions correctly for all types of pickup plans.



There are three types of employer pickup plans that employers are authorized to adopt.

- Salary reduction pickup, or withholding member contributions on a pretax basis;
- Fringe benefit pickup not included in compensation, when the employer pays all or part of the member contributions; and
- Fringe benefit pickup included in compensation (also known as pickup-on-pickup), when the employer pays all or part of the member contributions and includes this amount as earnings for retirement purposes.

It is very important to ensure you are calculating and withholding contributions correctly for all types of pickup plans.

Overview of Employer Responsibilities

Are there other resources to help me better understand pickup plans?

- *Employer Basics 101: Employer Pickup* recorded webinar.
- *Employer Pickup fact sheet with calculation examples.*
- *Pickup-on-pickup calculator.*



STRS Ohio has created an *Employer Basics 101: Employer Pickup* webinar to address this topic in depth. Since we have only briefly scratched the surface of pickup plans and didn't review any specific calculations, it is recommended that you view the webinar in its entirety. The webinar can be found in the Education & Training section of our website.

Also on our website, you can find the *Employer Pickup* fact sheet with calculation examples as well as a pickup-on-pickup calculator.

Overview of Employer Responsibilities

How do I report and pay contributions?

- Payroll report:
 - Electronic listing of **member** contributions per pay by each individual member.
 - Sent via secure file upload or reported directly in Employer Self Service (ESS).
- Payment options (See *Payment Options* handout for specific instructions):
- Direct debit (View the Direct Debit Setup and Direct Debit Payment tutorials).
 - ACH credit.
 - Wire.



Now that you understand a little bit about the tax treatment of contributions, let's talk about how to report and pay contributions. Each pay period, employers must submit payment of member contributions and a payroll report. A payroll report is an electronic file that lists member contributions per pay for each individual member. The report must be sent via secure file upload **or** the information can be entered directly in ESS.

Employers have several options for submitting payment to STRS Ohio each pay date. The preferred method is through our online direct debit system in ESS. Using direct debit ensures payments will be processed accurately and timely. I recommend viewing the tutorials on direct debit to see how easy it is to set up banking information and remit payments.

Even though direct debit is our preferred option, employers have other options available to make payments. STRS Ohio also accepts ACH credit or wire transfers. These two methods also require the employer to submit a *Payment Remittance* form indicating how the payment should be applied. This form is not required when payments are submitted through direct debit.

For specific instructions on how to submit each type of payment, please refer to the *Payment Options* handout.

Overview of Employer Responsibilities

What information must be included on my payroll report?

- Employer number,
- Pay date,
- Member Social Security number,
- Member name,
- Tax-deferred member contributions,
- After-tax member contributions (if applicable), and
- Accrued contributions (if applicable, during July and August only).



Remember, not only do you have to pay contributions, but you also need to submit a payroll report. Specific information that must be included in your payroll report includes:

- Employer number,
- Pay date,
- Member Social Security number,
- Member name,
- Pretax member contributions,
- After-tax member contributions if applicable, and
- Accrued contributions (if applicable, during July and August only).

If you are listed as the payroll report contact and your email address is on file with STRS Ohio, you will receive a confirmation email when your payroll report has been received.

Let's talk a little bit more about the last item on the list — accrued contributions.

Overview of Employer Responsibilities

What are accrued contributions?

- Contributions on compensation **earned** by June 30 of the fiscal year, but not **paid** until July and/or August of the next fiscal year. This includes contract payments and any other payments for work performed/earned by June 30.
- Example: summer stretch pay — teacher works nine months of the year, but is paid over 12. Payments made for the prior school year's contract in July and August are considered accrued since they are payments for time worked by June 30.

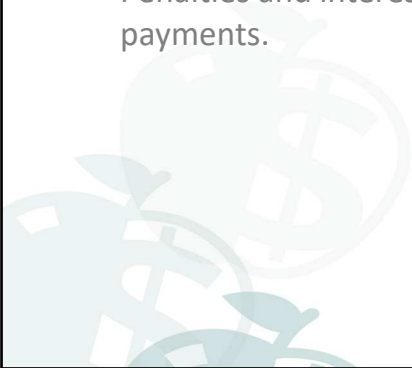


Accrued contributions are contributions on compensation that is earned by June 30 of the fiscal year, but not paid until July and August of the next fiscal year. In other words, if an educator is paid through the summer (in July and August) for work performed during the school year, then contributions on those payments are considered accrued. For example, if your first pay in July is for time worked in the prior school year, then those contributions should be marked as accrued on your payroll report. Also, contributions on any other payment for work performed by June 30, but not paid until July and August, would be considered accrued.

Overview of Employer Responsibilities

When are payroll reports and contributions due?

- Within five business days of the pay date.
- Penalties and interest may be assessed for late reports and/or payments.



Payroll reports and contributions are due to STRS Ohio within five business days of the pay date. The payroll reporting process is not considered complete until STRS Ohio has received both the payment and the payroll report. Penalties and interest may be assessed for late reports or payments.

Overview of Employer Responsibilities

What about employer contributions?

- Employer contributions are not included in payroll reports.
- Payment is remitted through:
 - State foundation program, **or**
 - Direct pay to STRS Ohio at the same time as member contributions.



All of the contribution reporting information we have discussed so far has been about member contributions. You may be wondering how employer contributions are reported and paid.

Employer contribution amounts should **not** be included in payroll reports. STRS Ohio calculates employer contributions due directly from the member contribution amounts reported.

Payment of employer contributions is remitted either through the state foundation program or by direct pay. Direct pay employers must remit payment for employer contributions at the same time as member contributions.

How do you know which method is required of your school?

Overview of Employer Responsibilities

How do I know if my school participates in the state foundation program?

- City, local, exempted village and community schools participate in the state foundation program.
- Educational Service Centers (ESC), Joint Vocational Schools (JVS), local county boards of developmental disabilities (DD), colleges and universities are direct pay employers.



City, local, exempted village and community schools are required to participate in the state foundation program. STRS Ohio receives estimated payments from the Ohio Department of Education settlement funds. These payments fund the employer contributions. STRS Ohio will send a request for an estimated payroll figure for the coming year and will reconcile the information annually.

Educational Service Centers, Joint Vocational Schools, local county boards of developmental disabilities, colleges and universities are direct pay employers. Employer contributions should be remitted at the same time member contributions are paid.

Now let's discuss how to make a payroll correction.

Overview of Employer Responsibilities

How do I make payroll corrections?

- To make a correction for:
 - Current fiscal year.
 - Include in next payroll report.
 - Adjust payment accordingly.
 - Prior fiscal year.
 - Include in next payroll report.
 - Adjust payment accordingly.
 - Create a backposting in ESS.
- Direct pay to STRS Ohio at the same time as member contributions.



Occasionally, events occur that will require an adjustment or a correction to be made to a member's account through payroll reporting. Correcting an account can be done in a few steps.

To make a correction for the current fiscal year, include the correction in your next payroll report and adjust the payment accordingly. If you can adjust this in your payroll system, no further action is required.

To make a correction for a prior fiscal year, there is an additional step. After correcting the next payroll report and adjusting the payment, you will create a backposting. This tells STRS Ohio that earnings will need to be moved to a prior fiscal year.

Anytime you need to make a correction, follow the flowchart on the *Backpostings and Account Adjustments* fact sheet on our website. We also have step-by-step ESS Instructions in the Publications section as well as a recorded webinar in the Education & Training section.

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What is the annual report that I am required to file with STRS Ohio?

- A listing of member contributions and service credit earned during the fiscal year by active members and reemployed retirees.
- It includes:
 - Employer number,
 - Member name,
 - Member Social Security number,
 - Member type (active or reemployed),
 - Regular (taxed) contributions (rare),
 - Picked-up (tax deferred) contributions,
 - Service credit, and
 - Accrued contributions.



Now that we have discussed payroll reporting, let's review the annual report process.

The annual report is a listing of all member contributions on compensation and service credit earned during the fiscal year by both active members and reemployed retirees.

The annual report must include the following information:

- Employer number,
- Member name,
- Member Social Security number,
- Whether the member is active or reemployed,
- Taxed contributions, which are not common,
- Picked-up, or tax-deferred, contributions,
- Service credit for active members, and
- Accrued contributions.

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When is the annual report due?

- First Friday in August.
- If you submit your annual report via ESS, template available July 1.
- Penalties: \$500 per day for late reports.



The annual report is always due to STRS Ohio on the first Friday in August. Please ensure you have staff on hand to submit your report on time. Most districts begin preparing the report in late June or early July. If you submit your annual report via ESS, the annual report template will be available in ESS on July 1. Penalties of \$500 per day may be assessed for late reports.

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Why is the annual report needed?

- A member's retirement benefit is based on compensation earned, not paid, during the fiscal year.
- The annual report is a tool to balance paid compensation to earned compensation.
- The annual report also provides earned service credit.



Employers often ask why the annual report is needed. Payroll report information is based on **paid** compensation during the pay period. However, a member's retirement benefit is based on compensation earned, not paid, during the fiscal year.

STRS Ohio uses the annual report as a tool for balancing paid compensation to earned compensation. The annual report also provides earned service credit for the year.

Overview of Employer Responsibilities

What is service credit?

- Number of years contributing service.
- Used to determine a member's eligibility for retirement.
- Service credit is reported as a percentage of 1.00 full year.
- Granted for service from July 1 to June 30 each fiscal year.



Service credit is the number of years earned through contributing service or purchased for certain types of past employment and leaves of absence.

Service credit is used to determine a member's eligibility to retire and to calculate the monthly retirement benefit. Service credit is always reported as a percentage of a full year. For example, a full year is reported as 1.00, while half a year would be signified by 0.50. The time period used to calculate credit is the fiscal year (July 1 to June 30), just like compensation.

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Is there a method used to calculate credit?

- If the number of days worked is known, you must use days to calculate credit.
- Colleges and universities can also use full-time equivalent (FTE).
- Any portion of the day spent teaching is considered one full day.
- Full time vs. part time.



Administrative Code Rule 3307:1-2-01 specifies that if the actual number of days worked is available, the employer must calculate service credit using days. In the event the number of workdays are not known, the employer can use hours or, in the case of some colleges and universities, full-time equivalent workload, or FTE. It is important to note that any portion of a day spent teaching counts as one day. For example, whether a member worked one hour or nine hours, STRS Ohio would consider both scenarios a day worked.

Service credit calculation is also based on whether a member is full time or part time. For service credit purposes, there is a specific definition of full time. A member is considered to be full time when the member's contract:

- Begins and ends on the first and last day of a 365-day year, or is based on a school year of at least the minimum hours required by law or a two-semester academic year; and
- Provides compensation equal to 100% of the full-time salary defined by the employer's salary schedule for an individual teaching all day, every day, or college and university compensation for full-time workload.

Any individual who meets this definition will receive a full year of service credit when they complete 120 days of work.

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- Full time vs. part time.
 - Part-time calculations.
- Service credit calculation tools:
 - Decision tree.
 - Service credit calculator on website.



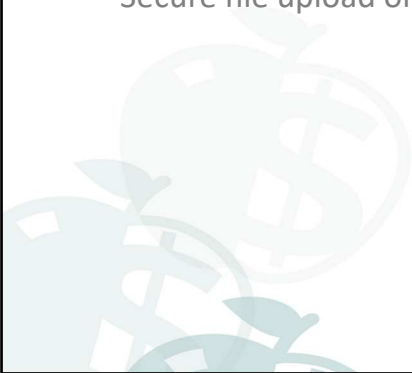
Part-time service credit calculations are a bit more complex depending on number of days worked, days in the employment relationship and salary. For more information on calculating service credit, see the recording of the *Employer Basics 101: Calculating Service Credit Using Days* webinar available under Education & Training on the employer website.

There is a service credit calculator available in the Calculators section of the employer website. In addition, there is a *Service Credit Decision Tree*, which specifies the definition of full time and part time, as well as a flowchart to assist with proper service credit calculation. This is included in this webinar's handouts.

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How do I submit my annual report?


- Electronic submission only.
- Secure file upload or online report via ESS.



Now that you know what information must be included with your annual report, let's discuss how to submit it. Annual reports must be submitted electronically via secure file upload or online via ESS. If your school works through an Information Technology Center, I recommend contacting them directly if you have questions about how to submit your report to STRS Ohio.

Overview of Employer Responsibilities

What resources are available to assist me?

- Annual Reporting Resource Center  available at www.strsoh.org/employer on June 1
- FAQs.
- Fact sheet.



STRS Ohio has several resources available to assist you in preparing the annual report and other reports that may be required after your annual report is submitted. The first and most comprehensive is the Annual Reporting Resource Center which is available on our website annually on June 1. The resource center has instructions and links to all other annual reporting resources available such as frequently asked questions, fact sheets, helpful instructions and online tutorials.

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What do I do when a member wants to retire?

- You will receive an email indicating a deposit and service report is available to complete.
- When?
 - 60 days prior to retirement date (service retirement);
 - After the examining physician recommends disability (disability benefits); or
 - As soon as possible after an active teacher death (survivor benefits).



What is your responsibility when a member chooses to retire? Once a member has completed a retirement application and submitted it to STRS Ohio, you will be notified by email that a deposit and service report is available for you to complete.

For service retirement applicants, employers will receive the deposit and service report approximately 60 days before the retirement date, assuming the member has filed an application. For disability applicants, you will receive the report to complete once an STRS Ohio examining physician recommends that disability benefits be granted. For survivor benefits, you will receive the report as soon as possible after STRS Ohio is notified of the member's death.

Overview of Employer Responsibilities

What is a deposit and service report?

- The deposit and service report is an interim report to help STRS Ohio properly calculate a member's retirement benefit.
- Must be completed for all members applying for service retirement, disability benefits or survivor benefits.



The deposit and service report is an interim report that must be completed for all members applying for service retirement, disability or survivor benefits. This interim report will assist us in confirming final account information for the current year. STRS Ohio needs current fiscal year information to calculate and pay the member's benefit while we wait on final information provided in the annual report.

Overview of Employer Responsibilities

Are there any resources to help me?

- Recorded webinar, *Employer Basics 101: Preparing Deposit and Service Reports*.



Depending on the member's compensation, contract arrangement and specific position, each deposit and service report may look a little different. The *Employer Basics 101: Preparing Deposit and Service Reports* webinar is a valuable resource that everyone who completes these reports should view. It is in-depth and will provide helpful hints and tools for completing both the deposit and service report and request for additional information. The webinar can be found in the Education & Training section on our website.

Overview of Employer Responsibilities

Other retirement reporting resources

- Payroll Report Summary on ESS.
- Employer advisor.
- Retirement reporting representative.

STRS		STATE TEACHERS RETIREMENT SYSTEM OF OHIO		775 First Social Street Columbus, OH 43215-1229 614-222-7677 www.strsoh.org	
PAYROLL REPORT SUMMARY					
Report Type	Payroll (Member Contribution)	Start Day Date	07/01/2022	Stop Day Date	09/28/2022
SSN:	XXXX-5101				
Pay Date	Report Status	Contribution Amount			
08/18/2022	Complete	450.11	ACCRUED		
08/04/2022	Complete	450.11	ACCRUED		
07/31/2022	Complete	450.11	ACCRUED		
07/07/2022	Complete	450.11	ACCRUED		
06/23/2022	Complete	450.11			
06/09/2022	Complete	450.11			
05/26/2022	Complete	450.11			
05/12/2022	Complete	450.11			
04/29/2022	Complete	450.11			
04/14/2022	Complete	450.11			
03/31/2022	Complete	450.11			
03/17/2022	Complete	450.11			
03/03/2022	Complete	450.11			
02/17/2022	Complete	450.11			
02/03/2022	Complete	450.11			
01/20/2022	Complete	450.11			
02/17/2022	Complete	450.11			
12/23/2021	Complete	450.11			
12/09/2021	Complete	450.11			
11/25/2021	Complete	450.11			
11/10/2021	Complete	450.11			
10/28/2021	Complete	450.11			
10/14/2021	Complete	450.11			
09/30/2021	Complete	450.11			
09/16/2021	Complete	450.11			
09/02/2021	Complete	418.81	ACCRUED		
08/19/2021	Complete	418.80	ACCRUED		
08/05/2021	Complete	418.80	ACCRUED		
07/22/2021	Complete	418.80	ACCRUED		
07/08/2021	Complete	418.80	ACCRUED		
		12,866.76			



In addition, there is a Payroll Summary tool available in ESS that may assist you when completing a deposit and service report. This summary provides a comprehensive list of all payroll contributions for a selected time period. See the ESS instructions for additional information on how to generate and print the Payroll Summary.

Finally, after viewing the *Employer Basics 101: Preparing Deposit and Service Reports* webinar, don't hesitate to contact your STRS Ohio employer advisor or retirement reporting representative if you still have questions.

Overview of Employer Responsibilities

Can a member withdraw his or her account?

- To withdraw, a member must terminate all STRS Ohio-covered employment.
- Restrictions include:
 - Cannot be under any form of teaching contract, including substitute teaching.
 - No verbal or written agreement to teach in the future.
 - Cannot be on a leave of absence.
 - Cannot already be receiving service retirement or disability benefits.
- Partial withdrawals or “loans” are not allowed by law.



Upon termination of employment in an STRS Ohio-covered position, members can elect to withdraw their account. Members also have the option to leave their account in place until they are eligible to receive a retirement benefit. If the member wishes to withdraw, there are some restrictions to keep in mind before you complete the required employer certification. A member cannot be:

- Under any form of teaching contract, including substitute teaching.
- Under any type of verbal or written agreement to teach in the future.
- On leave of absence.
- Receiving service retirement or disability benefits from STRS Ohio.

Partial withdrawals or “loans” against a member’s account are not permissible by law.

Overview of Employer Responsibilities

Am I required to do anything if a member is eligible to withdraw their account?

- The member will complete a withdrawal application.
- Employer is required to complete a certification of earnings and contributions for the current, and possibly prior, fiscal year.



If a member chooses to withdraw his or her account, he or she will complete an application for withdrawal. An employer certification will be sent to you electronically in ESS if the member was employed by your school within the last 18 months. It is your responsibility to complete a certification for the current, and possibly prior fiscal year depending on when the certification is being completed.

If you are completing the form between the months of July and October, then two fiscal years' worth of information is required. In addition, you will be asked to provide a final date of service, a last payroll date and service credit earned for the fiscal year. You do not need to complete the certification until final contributions have been submitted to STRS Ohio.

Overview of Employer Responsibilities

EMPLOYER REPORTING
ANNUAL PROCESSES AND DUE DATES

July

- Annual report template available for employers submitting via Employer Self Service (ESS)

August

- Annual report due
- Service credit verification report due — complete and submit in ESS

September

- Accrued verification report due (if applicable) — available in ESS
- Annual Statements of Account sent to members

October

- Employer Detail Listing mailing begins (completed by Dec. 31)

December

- Employment verifications due (if applicable) — available in ESS

March

- Salary schedules due — scan and send via secure file upload (see STRS Ohio Employer Website for details)

April

- Deposit and service reports available in ESS for June retirements
- Estimated annual payroll due (state foundation employers only) — available in ESS
- Pay date calendar available — complete and submit in ESS

May

- Deposit and service reports available in ESS for July retirements

June

- Pay date calendars due — complete and submit in ESS
- Annual Reporting Resource Center available on employer website
- Deposit and service reports available in ESS for August retirements
- Fiscal year end

Ongoing

- New hire and reemployed retiree notifications
- Payroll reports
- Contribution payments

EMPLOYER EDUCATION

Like the employment cycle of a member’s career, the annual processes you will complete are cyclical. As you gain experience as a fiscal officer, you will start to recognize the reports and due dates that occur every year. For a quick glance at when certain reports are due and when processes occur, see the *Annual Processes and Due Dates* timeline available on the employer website.

Overview of Employer Responsibilities

- **Ongoing responsibilities:**
 - New hire notifications.
 - Reemployed retiree notifications.
 - Payroll reports.
 - Contribution payments.



Of course, there are some duties you will complete throughout the year. New hire and reemployed retiree notifications are required when a new employee starts at your school, and you will complete payroll reports and make payments to STRS Ohio every payroll cycle.

Overview of Employer Responsibilities

We're here to assist you!

- Call toll-free: **888-535-4050**.
 - Ask to speak to your assigned representative or employer advisor.
- Send an email: **report@strsoh.org**.
- Visit our website: **www.strsoh.org/employer**.
- **Remember to update STRS Ohio with any changes to treasurer or payroll staff, including contact information.**



We hope the information presented in this webinar has given you a better understanding of STRS Ohio and your reporting responsibilities. I recommend that you consider attending our half-day employer workshops, *Reporting Basics (Part 1)* and *Reporting Basics (Part 2)*.

In addition, members of the Employer Reporting Department as well as the many webinars, tutorials and other website resources are available to assist you.

Finally, please remember to update STRS Ohio anytime your school has changes to treasurer or payroll staff responsible for STRS Ohio reporting. You can submit this information by logging in to ESS and clicking on the “Request Access” option under Additional Tools.

Thank you for watching this webinar!