

Preparing Deposit and Service Reports



EMPLOYER
EDUCATION



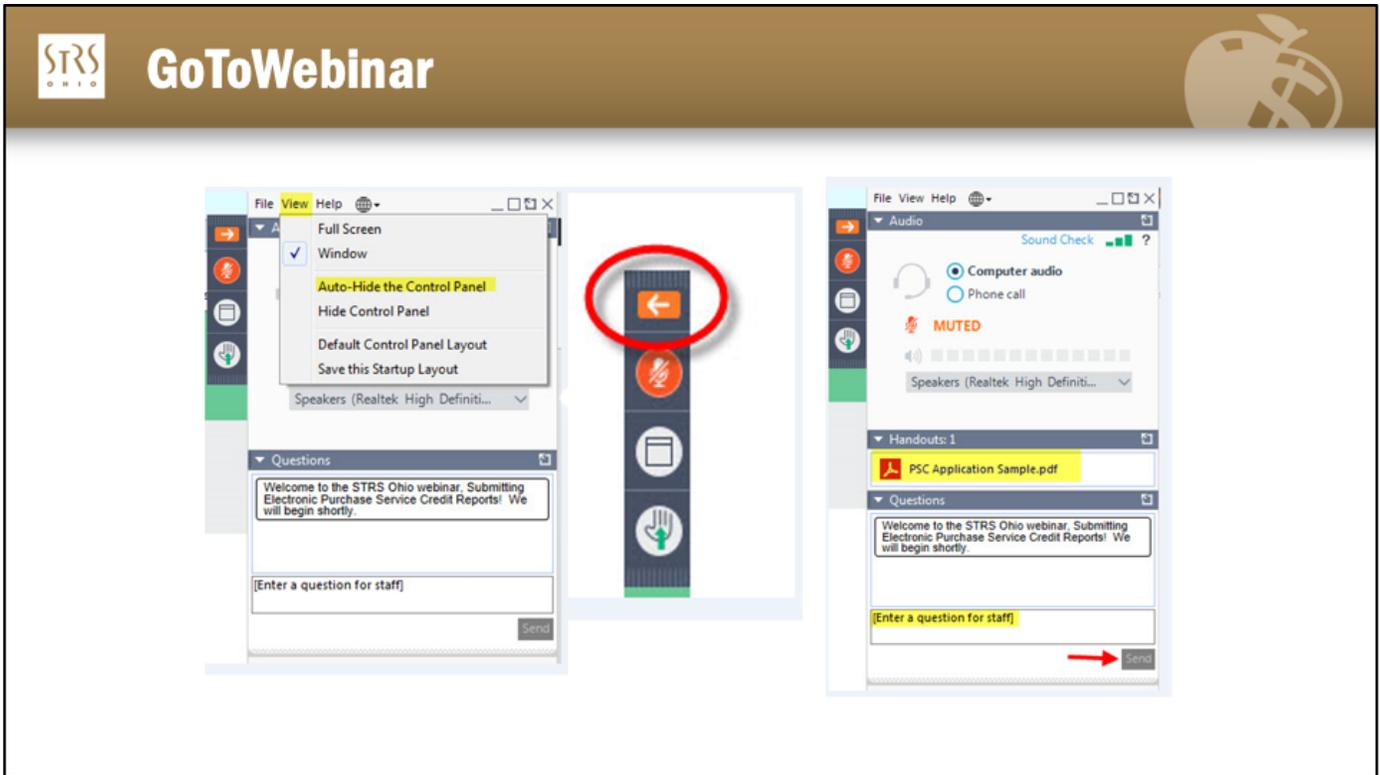
50-928C, 4/20/E

Hello; welcome to our webinar on retirement reporting. My name is Todd Wolford and joining me today is Patty Gordon. Our goal is to provide in-depth information on how best to complete deposit and service reports and request for additional information forms.

Make sure you have printed copies of the deposit and service report and request for additional information form. You will need to reference these samples frequently during the presentation.

Before we get started on today's webinar topic, we want to provide some navigation tips on the GoToWebinar control panel you see on your screen.

State Teachers Retirement System of Ohio
Preparing Deposit and Service Reports



Your control panel will collapse automatically when not in use. To ensure your control panel stays visible, click “View” and uncheck the auto-hide control panel option as shown on the screenshot here.

You can also use the orange arrow to open and close your control panel if you wish to hide it at any time during the webinar.

In the handout section, you will find a copy of today’s presentation for note taking, as well as any resources related to today’s topic.

Finally, you may submit questions during the webinar by typing in the questions field of the control panel and clicking “Send.” Employers ask excellent questions that other employers may have as well. Patty will make sure these questions are addressed to the group during the webinar; however, any individualized question you may ask will be answered directly to you in writing.

Now that you are familiar with how to use GoToWebinar, let’s look at today’s agenda.



Agenda



- **Provide an overview of and explain the purpose of the retirement reporting process**
- **Discuss the timeline for submitting reports**
- **Provide helpful hints to complete reports based on an individual's contracted status group**
- **Review a checklist of information to gather before preparing reports**

During today's webinar we will:

- Explain the purpose of the deposit and service report and request for additional information form;
- Discuss the timing of notifications and the due date;
- Look at specific ways to complete each line of the form for each individual's contracted status group. These groups will include regular full-time teachers, part-time teachers and administrators; and
- Review an information checklist that will assist you in completing the forms.



Retirement reporting



What is a deposit and service report?

- **Interim report that provides information needed to calculate benefit payments**
- **For service retirements, available in Employer Self Service (ESS) 60 days prior to retirement effective date***
- **Due no later than two weeks after retirement effective date**

***If the retirement application is received less than 60 days before the effective date of retirement, the deposit and service report will be available as soon as the application is processed.**

Employers are required to complete deposit and service reports for members applying for service or disability benefits and for survivors of deceased members.

A deposit and service report is an interim report that provides STRS Ohio with the information we need to calculate a member's benefit payment. These reports, which are commonly referred to as D&S reports, must be completed in Employer Self Service, or ESS.

If you are registered as the retirement reporting contact for your district, you will receive an email when a deposit and service report is available for you to complete in ESS.

For service retirements, report notices are sent 60 days prior to the retirement effective date, assuming we have received the member's application for retirement. You will receive a report notice for a disability recipient once the STRS Ohio examining physician recommends that disability benefits be granted. Reporting for a survivor benefit should be completed as soon as possible after you receive notice that the form is available.

Deposit and service reports are **not** considered delinquent until two weeks after the retirement effective date.



Make a checklist



Before completing the report, make a checklist by asking yourself these questions:

- 1. Is the employee a regular full-time contract teacher, part-time teacher or an administrator?**
- 2. Does the employee work in July as part of the base contract?**
 - Review a copy of the contract
 - Pay attention to contract begin and end dates
 - Is it a regular school year contract?
 - Is it Aug. 1–July 31?

When you're ready to complete a deposit and service report, we recommend gathering some information first. Asking a few simple questions will help you make a checklist and prepare you to better complete the D&S report.

First, think about what type of employee is retiring. Is the employee a regular full-time contract teacher, a part-time teacher or an administrator?

Be sure to have a copy of the employee's contract available as you complete the report. Pay attention to the contract begin and end dates. Ask yourself:

- Is all work required by the contract to be completed during the regular school year?
- For administrators, do they work in July?
- Does the contract cross fiscal years?



Make a checklist



3. Does this employee have supplemental contracts or extra pay?

- Review copies of supplemental contracts
- Make a list of any additional earnings

4. Does the district or university pay pickup-on-pickup for this employee?

- Know and understand your institution's pickup plans

Next, ask yourself if this employee has any supplemental contracts or does the employee make additional earnings outside of the base contract? If so, review copies of the supplemental contracts and make a list of all additional earnings.

Finally, understand your district or university's pickup plans. Determine whether or not your school pays pickup-on-pickup for this particular individual.

In general, most districts and universities do not pay any kind of fringe benefit pickup for their teacher group. However, for administrators, superintendents or university presidents, we often see fringe benefit pickup included in compensation for retirement purposes.

Once you have gathered the necessary information, we can look at how best to complete the deposit and service report based on the employee type. Please get out your printed copy of a deposit and service report for reference.



Full-time employee deposit and service report



Three main sections:

- **Earnings**
- **Contributions**
- **Service Credit and Contract Information**

You will notice the form is divided into three main sections: Earnings, Contributions, and Service Credit and Contract Information.

Let's discuss this report for a full-time employee.



Full-time employee: Earnings



Earnings					
1.	Earnings under employee's 2019-20 Base Contract <input type="text"/>				
2.	Complete only if member's contract crosses fiscal years and member worked under contract in July. Balance of employee's 2018-19 contract earned in the 2019-20 fiscal year <input type="text"/>				
3.	Amount reported in the current fiscal year but earned in the prior fiscal year and not backposted. Do not include accrued contributions. <input type="text"/>				
4.	Supplemental or Additional Earnings (Please itemize) <input type="button" value="Add"/> <input type="button" value="Delete"/> <table border="1"><thead><tr><th>Description</th><th>Amount</th></tr></thead><tbody><tr><td><input type="text"/></td><td><input type="text"/></td></tr></tbody></table>	Description	Amount	<input type="text"/>	<input type="text"/>
Description	Amount				
<input type="text"/>	<input type="text"/>				
5.	Pickup included in compensation for retirement purposes indicate percentage <input type="text"/> \$0.00				
6.	Total 2019-20 Employee Earnings \$0.00				

First, take a look at the Earnings section for full-time teachers or staff.

Line 1 asks for earnings under an employee's current year base contract. To complete this line, enter the base contract minus any docked time for the current year. If the member does not have any docked time, list the full base contract on Line 1.

Leave Line 2 and Line 3 blank for regular full-time staff. We will discuss these lines in more detail during the administrator section of this webinar.

On Line 4 of the D&S, input any extra jobs a member completed during the current fiscal year. STRS Ohio refers to these extra jobs as "supplemental earnings" or "additional earnings." In this section, itemize each job or additional earnings paid to the member. Do not use general descriptions such as "miscellaneous" or "other." If the additional pay is a stipend or bonus, be specific in your description — for example, "performance bonus."

Pickup included in compensation for retirement purposes may also be referred to as pickup-on-pickup and will be entered on Line 5. This line will typically be blank for this type of employee. We will go into more detail later in the Administrator section of this webinar.

Line 6 is the total current fiscal year earnings. When completing this report in ESS, this line will automatically calculate for you. To check this, add the totals on Line 1 through Line 5 together.

State Teachers Retirement System of Ohio
Preparing Deposit and Service Reports



Full-time employee: Contributions



Contributions		
7.	Employee Contributions - Regular (after-tax)	<input type="text"/>
8.	Employee Contributions - "Picked Up" (tax-deferred)	<input type="text"/>
9.	Total 2019-20 Employee Contributions	0.00

(*14.00% of total 2019-20 earnings on the line 6. These contributions should agree with those reported on the 2019-20 Annual Report.)

After the Earnings section, you will complete the Contributions section.

In this section, you will **either** complete Line 7 with after-tax contributions **or** complete Line 8 with pretax contributions. Since almost every employer is pretax, it is likely that you will leave Line 7 blank. Fill in Line 8 with pretax contributions for this fiscal year.

The total current year contributions on Line 9 will calculate automatically in ESS once you save the form.

To check that your contribution number is correct, multiply the Line 6 total from the Earnings section by the current rate in effect for this year.

The screenshot shows a web form titled "Service Credit and Contract Information" with a blue header. The form is divided into two sections: "Service Credit and Contract Information" and "Contact Information".

Service Credit and Contract Information	
10.	Service Credit earned in 2019-20 Calculate Service Credit
11.	Last pay date
12.	Last day employee worked (including paid sick time)
13.	Position held
14.	Contract salary (please supply full contract amount even if not completed)
15.	Beginning date of full contract
	Contract ending date (typically the last day of school)
	Number of days in total contract (even if not completed)
16.	Percentage increase generally granted to teaching employees

Contact Information	
17.	Contact person
18.	Telephone number for contact person

The final section on the deposit and service report is Service Credit and Contract Information.

Let's begin with Lines 10 through 13 in this section.

For a full-time employee, once 120 days are worked, a full year of service credit is earned. You should enter 1.00 on Line 10 for a full year of service.

If the member worked less than 120 days, service credit will be calculated as part time. To assist you with calculating service credit, you can use our online service credit calculator by clicking on the "Calculate Service Credit" link in the D&S report. The *Service Credit Decision Tree* is also a helpful tool to assist you with the calculation.

For colleges and universities that calculate service credit using FTE, I recommend reviewing the Calculating Service Credit section of the *Higher Education Essentials* workbook found in the Education & Training section of the employer website. You can also reference the fact sheet on calculating service credit using FTE for additional examples. Fact sheets can be found on the employer website under Publications.

Line 11 asks for the last pay date. This is the last date contributions will be sent to STRS Ohio for earnings listed on the D&S. If the employee is receiving stretch pay or accrued wages through the summer, this date should be sometime in August.

The last day the employee worked, including paid sick time, can be input on Line 12. List the last date each employee was physically in the school working or the last day they will use sick time. Since these forms are universal for all members, sick time may be used for a member on disability since they are no longer in the school at the time of retirement.

Enter the employee's current position on Line 13. Since we are looking at a full-time employee, this line should read teacher, instructor or a similar title.



Full-time employee: Service Credit and Contract Information

Service Credit and Contract Information	
10.	Service Credit earned in 2019-20 Calculate Service Credit
11.	Last pay date
12.	Last day employee worked (including paid sick time)
13.	Position held
14.	Contract salary (please supply full contract amount even if not completed)
15.	Beginning date of full contract
	Contract ending date (typically the last day of school)
	Number of days in total contract (even if not completed)
16.	Percentage increase generally granted to teaching employees
Contact Information	
17.	Contact person
18.	Telephone number for contact person

Line 14 requires the full contract amount. In the event the member completes the full contract, the earnings amount on Line 1 should be the same as the amount on Line 14. Be sure not to include additional supplemental amounts in this figure.

When providing contract information on Line 15, enter the contract begin and end dates. For a regular full-time contract teacher, you should enter the first teacher workday for the begin date and the last teacher workday for the end date. You will also need to enter the number of days in the contract even if it was not completed. Do not include any additional days worked or supplemental days. This line should only reflect the number of days in the member's base contract.

On Line 16, enter the percentage increase generally granted to teaching employees from last year to this year. This information helps STRS Ohio determine if an exception to a final average salary limitation may apply. If there is no increase due to a salary freeze, enter zero.

You have finished completing the current year information for this employee. Enter your name and contact number on Lines 17 and 18.

Let me take a moment to check in with Patty for any questions.

You are now ready to move on to the Request for Additional Information page.



Full-time employee: General Information



Request for Additional Information

Complete this form only if the employee had supplemental earnings in 2014-2015 through 2018-2019 or the employee's contract year was August through July and the employee worked in July. Information on this form will assist us in computing the proper final average salary for retiring employees. Please complete the appropriate information in the spaces below and submit this form.

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Member Contribution Rate	12.00%	13.00%	14.00%	14.00%	14.00%
General Information					
1. Position employee held	<input type="text"/>				
2. Contract amount	<input type="text"/>				
3. Unearned amount for board approved docked days	<input type="text"/>				
4. Amount of compensation reported during the fiscal year listed but earned in the prior fiscal year and not backposted. Do not list accrued wages.	<input type="text"/>				
5. Contract specified to begin	<input type="text"/>				
6. Contract specified to end	<input type="text"/>				
7. Number of days in contract	<input type="text"/>				

Since many of the questions are the same on the request for additional information as the deposit and service report, I will give you helpful tips in this section as well as discuss the new questions.

For Line 1, make sure you check to see if the member held the same position for each year in question. Line 2 should reflect the member's full base contract.

Unearned amount for board-approved docked days should only be completed if the member was docked during that year. Fill out Line 3 with the earnings amount that was docked and board approved. An example of a board-approved dock could be FMLA that was not paid.

Line 4 would not be completed for a full-time employee.

Lines 5 through 7 should reflect the first teacher workday, the last teacher workday and the number of days in the contract.



Full-time employee: Line 11



Complete line 11 only if the employee had a contract beginning on Aug 1 and the employee worked under the contract in July. (Colleges and universities do not need to complete this portion)

11.	Portion of previous year's contract included in this year's Annual Report	<input type="text"/>				
	For STRS use only Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

In the last section, you are asked for the portion of the previous year's contract included in this year's annual report.

For a regular full-time employee, you will not use Line 11 and it should remain blank. We will go over this line in more detail when completing an administrator report.

Be sure to save your work periodically by clicking the "Save" button at the bottom of each report. Once all information is completed, you can submit by clicking the "Save and Submit" button on the bottom of the page.

Patty, are there any questions to address at this point?



Part-time employee deposit and service report



Three main sections:

- **Earnings**
- **Contributions**
- **Service Credit and Contract Information**

In this next example, we will discuss how to complete the deposit and service report and request for additional information for a substitute, tutor or part-time employee.



Part-time employee: Earnings



Earnings					
1.	Earnings under employee's 2019-20 Base Contract <input type="text"/>				
2.	<i>Complete only if member's contract crosses fiscal years and member worked under contract in July. Balance of employee's 2018-19 contract earned in the 2019-20 fiscal year</i> <input type="text"/>				
3.	<i>Amount reported in the current fiscal year but earned in the prior fiscal year and not backposted. Do not include accrued contributions.</i> <input type="text"/>				
4.	Supplemental or Additional Earnings (Please itemize) <input type="button" value="Add"/> <input type="button" value="Delete"/> <table border="1"><thead><tr><th>Description</th><th>Amount</th></tr></thead><tbody><tr><td><input type="text"/></td><td><input type="text"/></td></tr></tbody></table>	Description	Amount	<input type="text"/>	<input type="text"/>
Description	Amount				
<input type="text"/>	<input type="text"/>				
5.	Pickup included in compensation for retirement purposes indicate percentage <input type="text"/> \$0.00				
6.	Total 2019-20 Employee Earnings \$0.00				

Since you are working with a part-time employee in this example, Line 1, Line 2 and Line 3 are left blank. This member does not have a base contract and we do not need to move money to a previous year.

Line 4 is asking for Supplemental or Additional Earnings, and you would need to complete this section for each part-time employee. If you are completing this form for a substitute teacher, Line 4 should read "Substitute" in the description, and then list the substitute's earnings. Do the same for each part-time employee in this section.

Line 5 would be blank for any part-time employee.

For the last step, Line 6 is the total current fiscal year earnings. When completing this report in ESS, this line will automatically calculate for you. To check this, add the totals from Line 1 through Line 5 together.



Part-time employee: Contributions



Contributions		
7.	Employee Contributions - Regular (after-tax)	<input type="text"/>
8.	Employee Contributions - "Picked Up" (tax-deferred)	<input type="text"/>
9.	Total 2019-20 Employee Contributions	0.00

(*14.00% of total 2019-20 earnings on the line 6. These contributions should agree with those reported on the 2019-20 Annual Report.)

Following the Earnings section, you will complete the Contributions section.

Either complete Line 7 with after-tax contributions, **or** complete Line 8 with pretax contributions. Remember, only complete Line 7 for after-tax contributions. This line will be blank for most employers.

Once you save the form, Line 9 will calculate automatically.

To check your contribution number, multiply the Line 6 total from the Earnings section by the current rate in effect for this year.



Part-time employee: Service Credit and Contract Information

Service Credit and Contract Information	
10.	Service Credit earned in 2019-20 Calculate Service Credit
11.	Last pay date
12.	Last day employee worked (including paid sick time)
13.	Position held
14.	Contract salary (please supply full contract amount even if not completed)
15.	Beginning date of full contract
	Contract ending date (typically the last day of school)
	Number of days in total contract (even if not completed)
16.	Percentage increase generally granted to teaching employees
Contract Information	
17.	Contact person
18.	Telephone number for contact person

You are now ready to complete the service credit and contract information for your part-time employee.

Enter service credit earned on Line 10. You can use the Calculate Service Credit link to assist you in your calculations.

Colleges and universities that calculate service credit using FTE can reference the fact sheet on calculating service credit using FTE, which can be found on the employer website under Publications.

Line 11 asks for the last pay date. This is the last date contributions will be sent to STRS Ohio for earnings listed on the D&S.

The last day the employee worked, including paid sick time, can be input on Line 12. Enter the last day a part-time employee physically worked in the school, since a typical part-time employee would not be able to use sick time.

Enter the employee's current position on Line 13. We are looking at a part-time employee, so this line should read substitute, adjunct, tutor or a similar title.



Part-time employee: Service Credit and Contract Information

Service Credit and Contract Information		
10.	Service Credit earned in 2019-20 Calculate Service Credit	<input type="text"/>
11.	Last pay date	<input type="text" value="//"/>
12.	Last day employee worked (including paid sick time)	<input type="text" value="//"/>
13.	Position held	<input type="text"/>
14.	Contract salary (please supply full contract amount even if not completed)	<input type="text"/>
15.	Beginning date of full contract	<input type="text" value="//"/>
	Contract ending date (typically the last day of school)	<input type="text" value="//"/>
	Number of days in total contract (even if not completed)	<input type="text"/>
16.	Percentage increase generally granted to teaching employees	<input type="text"/>
Contact Information		
17.	Contact person	<input type="text"/>
18.	Telephone number for contact person	<input type="text"/>

Line 14 and Line 15 would be blank for a part-time employee since they do not carry a contract.

On Line 16, enter the percentage increase generally granted to teaching employees from last year to this year. This information helps STRS Ohio determine if an exception to a final average salary limitation may apply. If there is no increase due to a salary freeze, enter zero.

You have finished completing the current year information for this employee. Enter your name and contact number on Lines 17 and 18.

After completing this section, you can save and submit the form. You will not need to complete the request for additional information for a part-time employee. STRS Ohio will contact you if any additional information is needed. You can submit the form by clicking the "Save and Submit" button at the bottom of the page.

Let's check in with Patty to answer any questions.

Let's go ahead and look at our final example today.



Administrator deposit and service report



Three main sections:

- **Earnings**
- **Contributions**
- **Service Credit and Contract Information**

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In this example, we will discuss the deposit and service report and the request for additional information for a 260-day or 240-day administrator working in July whose contract crosses fiscal years.

Before we get started, if you are completing this form for an administrator who does not work in July, you should refer back to the section of this webinar for teachers or full-time staff.

Let's discuss this for an administrator working in July.



Administrator: Earnings



Earnings					
1.	Earnings under employee's 2019-20 Base Contract <input type="text"/>				
2.	Complete only if member's contract crosses fiscal years and member worked under contract in July. Balance of employee's 2018-19 contract earned in the 2019-20 fiscal year <input type="text"/>				
3.	Amount reported in the current fiscal year but earned in the prior fiscal year and not backposted. Do not include accrued contributions. <input type="text"/>				
4.	Supplemental or Additional Earnings (Please itemize) <input type="button" value="Add"/> <input type="button" value="Delete"/> <table border="1"><thead><tr><th>Description</th><th>Amount</th></tr></thead><tbody><tr><td><input type="text"/></td><td><input type="text"/></td></tr></tbody></table>	Description	Amount	<input type="text"/>	<input type="text"/>
Description	Amount				
<input type="text"/>	<input type="text"/>				
5.	Pickup included in compensation for retirement purposes indicate percentage <input type="text"/> \$0.00				
6.	Total 2019-20 Employee Earnings \$0.00				

The first section to discuss is the Earnings section.

Line 1 asks for earnings under an employee's current fiscal year base contract. Since your employee has a contract from Aug. 1 through July 31 in this example, be sure to only include earnings from Aug. 1 to June 30 on this line. July earnings for a contract crossing fiscal years will be entered separately.

Enter the balance of last year's contract earned in this fiscal year on Line 2. On this line, list the July earnings for the last fiscal year contract.

To better explain this, let's take a look at an administrator's contract year versus the STRS Ohio fiscal year.



Administrator contracts crossing fiscal years



Example: Contract year versus fiscal year

- **Aug. 1, 2018–July 31, 2019:** Contract is \$114,000 (\$9,500 monthly)
- **Aug. 1, 2019–July 31, 2020:** Contract increases to \$120,000 (\$10,000 monthly)

July 2019	Aug. 2019	Sept. 2019	Oct. 2019	Nov. 2019	Dec. 2019	Jan. 2020	Feb. 2020	March 2020	April 2020	May 2020	June 2020	July 2020
\$9.5K	\$10K	\$10K	\$10K	\$10K	\$10K	\$10K	\$10K	\$10K	\$10K	\$10K	\$10K	\$10K

Fiscal year: Split between Lines 1 and 2

Contract year: Line 14

In our example, a superintendent has a contract that crosses fiscal years. His contract runs from Aug. 1 to July 31, which is outlined in orange. However, the D&S report requires fiscal year information, which is July 1–June 30.

When completing Lines 1 and 2 of the deposit and service report, we need to take into account how earnings are reported for the fiscal year. In the example, this information is outlined in green. Let's break this down a little more.



Administrator contracts crossing fiscal years



Example: Contract year versus fiscal year

- **Aug. 1, 2018–July 31, 2019:** Contract is \$114,000 (\$9,500 monthly)
- **Aug. 1, 2019–July 31, 2020:** Contract increases to \$120,000 (\$10,000 monthly)



Line 1 asks for earnings under **base contract** for the current fiscal year.

The member's base contract didn't begin until August. This means we will list August through June earnings on Line 1. This is 11 months of the current year contract, assuming the member was not docked any time between August and June.

For our purposes today, we are going to assume the member was not docked. Therefore, Line 1 would equal \$110,000 in this example. If the member was docked, you would adjust your total accordingly.

Line 2 asks for current fiscal year earnings from the prior year's contract. Because July is part of the fiscal year outlined in green but was part of the prior year contract, earnings from July of the previous year should be listed on Line 2. Therefore, Line 2 would be equal to \$9,500 in this example.

Now that you understand the concept of an administrator's contract crossing fiscal years, let's go back to completing the deposit and service report.



Administrator: Earnings



Earnings					
1.	Earnings under employee's 2019-20 Base Contract <input type="text"/>				
2.	Complete only if member's contract crosses fiscal years and member worked under contract in July. Balance of employee's 2018-19 contract earned in the 2019-20 fiscal year <input type="text"/>				
3.	Amount reported in the current fiscal year but earned in the prior fiscal year and not backposted. Do not include accrued contributions. <input type="text"/>				
4.	Supplemental or Additional Earnings (Please itemize) <input type="button" value="Add"/> <input type="button" value="Delete"/> <table border="1"><thead><tr><th>Description</th><th>Amount</th></tr></thead><tbody><tr><td><input type="text"/></td><td><input type="text"/></td></tr></tbody></table>	Description	Amount	<input type="text"/>	<input type="text"/>
Description	Amount				
<input type="text"/>	<input type="text"/>				
5.	Pickup included in compensation for retirement purposes indicate percentage <input type="text"/> \$0.00				
6.	Total 2019-20 Employee Earnings \$0.00				

As we continue to complete the deposit and service report, we now move on to Line 3. This is the amount reported in the current fiscal year but earned in the prior fiscal year and not backposted. If you are entering something on this line, please put a note in the notes section at the bottom of the D&S to help your STRS Ohio representative. Typically, this line would not be completed.

On Line 4 of the D&S, input any extra jobs a member completed during the current fiscal year. Itemize supplemental or additional earnings paid to the member.

If your district offers pickup-on-pickup for this administrator, indicate the percentage of pickup being paid by the employer on Line 5. This should be the percentage the district is picking up and should never exceed the member contribution rate currently in effect.

Line 6 is the total current fiscal year earnings, and will automatically calculate for you. To check this, add the totals on Line 1 through Line 5 together.

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Administrator: Contributions



Contributions		
7.	Employee Contributions - Regular (after-tax)	<input type="text"/>
8.	Employee Contributions - "Picked Up" (tax-deferred)	<input type="text"/>
9.	Total 2019-20 Employee Contributions	0.00

(*14.00% of total 2019-20 earnings on the line 6. These contributions should agree with those reported on the 2019-20 Annual Report.)

After the Earnings section, you will complete the Contributions section.

Either complete Line 7 with after-tax contributions, **or** complete Line 8 with pretax contributions.

The total current year contributions on Line 9 will calculate automatically in ESS once you save the form.

Don't forget to check your total contributions by multiplying the total on Line 6 in the Earnings section by the current rate in effect for this year, and compare to your total on Line 9.

The screenshot shows a web-based form titled "Service Credit and Contract Information" for administrators. The form is divided into two main sections: "Service Credit and Contract Information" and "Contact Information".

Service Credit and Contract Information	
10.	Service Credit earned in 2019-20 Calculate Service Credit
11.	Last pay date
12.	Last day employee worked (including paid sick time)
13.	Position held
14.	Contract salary (please supply full contract amount even if not completed)
15.	Beginning date of full contract
	Contract ending date (typically the last day of school)
	Number of days in total contract (even if not completed)
16.	Percentage increase generally granted to teaching employees

Contact Information	
17.	Contact person
18.	Telephone number for contact person

We are ready to complete the final section on the deposit and service report, Service Credit and Contract Information.

Since administrators are full-time employees, once 120 days are worked, a full year of service credit is earned. You should enter 1.00 on Line 10 for a full year of service.

As mentioned in our previous examples, a member working less than 120 days will be calculated as part time. Use our online service credit calculator for assistance if needed.

Colleges and universities that calculate service credit using FTE can reference the fact sheet on calculating service credit using FTE, which can be found on the employer website under Publications.

Line 11 asks for the last pay date. This is the last date contributions will be sent to STRS Ohio for earnings listed on the D&S.

The last day the employee worked, including paid sick time, can be input on Line 12.

Enter the employee's current position on Line 13. Since we are looking at an administrator, this line should read superintendent, guidance counselor, university president or a similar title.



Administrator: Service Credit and Contract Information

Service Credit and Contract Information		
10.	Service Credit earned in 2019-20 Calculate Service Credit	<input type="text"/>
11.	Last pay date	<input type="text" value="//"/>
12.	Last day employee worked (including paid sick time)	<input type="text" value="//"/>
13.	Position held	<input type="text"/>
14.	Contract salary (please supply full contract amount even if not completed)	<input type="text"/>
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	Contract ending date (typically the last day of school)	<input type="text" value="//"/>
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16.	Percentage increase generally granted to teaching employees	<input type="text"/>
Contact Information		
17.	Contact person	<input type="text"/>
18.	Telephone number for contact person	<input type="text"/>

Line 14 requires the full contract amount. Therefore, in the case of an administrator working in July, Line 1 and Line 14 should **not** match. Do not include additional supplemental amounts in this figure.

The contract dates on Line 15 should always be an administrator's actual first and last dates in the contract. You will also need to enter the number of days in the contract even if it was not completed. Do not include any additional days worked or supplemental days. This line should only reflect the number of days in the member's base contract.

On Line 16, enter the percentage increase generally granted to teaching employees from last year to this year, or zero due to a salary freeze.

You have finished completing the current year's information for this employee. Enter your name and contact number on Lines 17 and 18.

Patty, are there any questions at this point?

You are now ready to move on to the Request for Additional Information page.

State Teachers Retirement System of Ohio
 Preparing Deposit and Service Reports



Administrator: General Information



Request for Additional Information

Complete this form only if the employee had supplemental earnings in 2014-2015 through 2018-2019 or the employee's contract year was August through July and the employee worked in July. Information on this form will assist us in computing the proper final average salary for retiring employees. Please complete the appropriate information in the spaces below and submit this form.

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Member Contribution Rate	12.00%	13.00%	14.00%	14.00%	14.00%
General Information					
1. Position employee held	<input type="text"/>				
2. Contract amount	<input type="text"/>				
3. Unearned amount for board approved docked days	<input type="text"/>				
4. Amount of compensation reported during the fiscal year listed but earned in the prior fiscal year and not backposted. Do not list accrued wages.	<input type="text"/>				
5. Contract specified to begin	<input type="text"/>				
6. Contract specified to end	<input type="text"/>				
7. Number of days in contract	<input type="text"/>				

For Line 1, check to see if the member held the same position for each year in question. Line 2 should reflect the administrator's full base contract from Aug. 1 through July 31.

Unearned amount for board-approved docked days should only be completed if the member was docked during that year. Fill out Line 3 with the earnings amount that was docked and board approved. An example of a board-approved dock could be FMLA without pay.

Line 4 is exactly the same as Line 3 on the D&S. Put a note in the notes section at the bottom of the D&S to help your STRS Ohio representative if you use Line 4. Typically, this line would not be completed.

Lines 5 through 7 should reflect the first date in contract, last date in contract and number of days in contract. For an administrator, this may be Aug. 1 through July 31, and 240 or 260 days.

State Teachers Retirement System of Ohio
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Administrator: Line 11



Complete line 11 only if the employee had a contract beginning on Aug 1 and the employee worked under the contract in July. (Colleges and universities do not need to complete this portion)

11.	Portion of previous year's contract included in this year's Annual Report	<input type="text"/>				
For STRS use only Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Line 11 of the RAI is like Line 2 of the deposit and service report, which asked for the portion of the previous year's contract worked in July of this fiscal year.

Let's look at that example again.



Request for additional information



Line 11

Fiscal year												
July 2018	Aug. 2018	Sept. 2018	Oct. 2018	Nov. 2018	Dec. 2018	Jan. 2019	Feb. 2019	March 2019	April 2019	May 2019	June 2019	July 2019
\$9K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K

Contract year												
July 2018	Aug. 2018	Sept. 2018	Oct. 2018	Nov. 2018	Dec. 2018	Jan. 2019	Feb. 2019	March 2019	April 2019	May 2019	June 2019	July 2019
\$9K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K	\$9.5K

Line 11:
\$9K

Recall our example for the deposit and service report, except now we are looking at the previous fiscal year.

Since Line 11 is asking for the portion of the previous year’s contract included in the annual report, \$9,000 should be listed on Line 11.

For each fiscal year you are completing, Line 11 should always reflect the July earnings of the fiscal year start.

Once you have completed each line on the RAI, you are ready to submit.

Be sure to save your work periodically by clicking the “Save” button at the bottom of each report. Submit each member’s information by clicking the “Save and Submit” button on the bottom of the page.

Patty, do we have any additional questions?

State Teachers Retirement System of Ohio Preparing Deposit and Service Reports



Retirement Reporting Checklists





RETIREMENT REPORTING CHECKLIST
FULL-TIME OR PART-TIME EMPLOYEE



Use this checklist as a tool to help consolidate all required data prior to completing the deposit and service report and request for additional information forms for full-time and part-time employees. The checklist should not be submitted to STRS Ohio and is not mandatory to complete the retirement reporting process.

1. Member Information

Name _____ Days in contract _____
 First teacher workday _____ Last teacher workday _____
 Contributions are: Pre-tax After-tax Percentage increase granted to teaching staff _____ %
 Member is: Full-time Part-time Position _____

2. Required Information

Number of days completed under current year contract _____
 Was member docked time in any fiscal year listed below? Yes No

If yes, complete this chart:

Fiscal year	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Docked time						

Is pickup-on pickup paid by the board? None Full Split _____ %
 Last workday _____ Last pay date _____

3. Base Contract Information (Full-Time Staff Only)

Fiscal year	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Base contract #						

4. Supplemental Earnings*

If member is part-time, list all earnings and the job description below. For full-time employees, list any supplemental earnings.

Description	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020

Questions? Contact STRS Ohio at 888-535-4050 or report@strsoh.org.

*Information needed for part-time employees
16-075 (1/2016)



RETIREMENT REPORTING CHECKLIST
260-DAY EMPLOYEE



Use this checklist as a tool to help consolidate all required data prior to completing the deposit and service report and request for additional information forms for an employee working in July. The checklist should not be submitted to STRS Ohio and is not mandatory to complete the retirement reporting process.

1. Member Information

Name _____ Number of days in contract _____
 First teacher workday _____ Last teacher workday _____
 Contributions are: Pre-tax After-tax Percentage increase granted to teaching staff _____ %
 Position _____

2. Required Information

Number of days completed under current year contract _____
 Was member docked time in any fiscal year listed below? Yes No

If yes, complete this chart:

Fiscal year	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Docked time						

Is pickup-on pickup paid by the board? None Full Split _____ %
 Last workday _____ Last pay date _____

3. Base Contract Information

Fiscal year	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Base contract #						

4. Supplemental Earnings

Description	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020

5. July Earnings

Fiscal year	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
July earnings						

Questions? Contact STRS Ohio at 888-535-4050 or report@strsoh.org.

16-075 (1/2016)

If you are new to completing this process, you may find our retirement reporting checklists helpful.

You can print a copy of these lists in the Resources section of the employer website. Click on “Forms” and select either the Full-Time or Part-Time Employee checklist or the 260-Day Employee checklist in the Employer Reporting section, depending on which member type you are working on.

The retirement reporting checklists can be used as an extra tool to consolidate your data in one location before completing the D&S form. The checklist will not need to be submitted to STRS Ohio and is not mandatory to complete the D&S. Consider the checklist a scratch pad to assist you with each D&S report.



Retirement reporting



We're here to assist you!

- **Call toll-free: 888-535-4050**
 - Ask to speak to your retirement reporting representative or employer advisor
- **Send an email: report@strsoh.org**
- **Visit our website: www.strsoh.org/employer**

We hope the information presented today has been helpful. If you have additional questions as you are completing deposit and service reports or request for additional information forms, please call STRS Ohio toll-free and ask to speak to your retirement reporting representative or employer advisor. You can also send us an email at report@strsoh.org or visit our website for additional resources.



Retirement reporting



Thank you for participating!

- **A recording of this webinar will be available in the Education & Training section of the employer website**
- **Please complete the evaluation for today's webinar**

Thank you for participating in today's webinar. We will stay connected to the webinar for a few more minutes to answer any additional questions.

Certificates of completion will be sent within two weeks of the last scheduled date for this webinar topic.

A recording of this live webinar will be available on the employer website to view on demand. Click on "Webinars" in the Education & Training section to access the recorded webinars library.

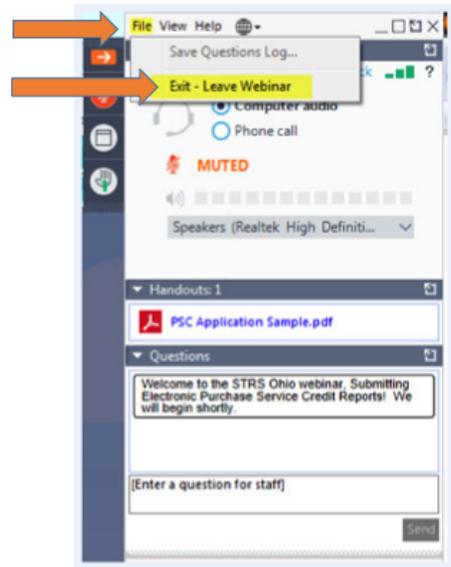
As you exit the webinar, a short evaluation will pop up for you to complete. Please take a minute and let us know your thoughts about today's webinar. Your feedback helps us improve our educational materials for employers.



Exiting the webinar



Click “File” on the control panel and select “Exit — Leave Webinar”



Again, we will remain on the line for additional questions, but if you would like to disconnect now, click on “File” in your control panel and select “Exit — Leave Webinar.”

Have a great day!