Welcome to our webinar on retirement reporting. Our goal is to provide in-depth information on how best to complete deposit and service reports and request for additional information forms.

Before watching this webinar, please print copies of the deposit and service report and request for additional information form. You will need to reference these samples frequently during the presentation.
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 (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 to our Retirement Board that a disability 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.
When you’re ready to complete a deposit and service report, STRS Ohio recommends 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?
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.
Preparing Deposit and Service Reports

Full-time Employee
You will notice the deposit and service report is divided into three main sections: Earnings, Contributions, and Service Credit and Contract Information.

Let’s discuss this report for a full-time employee.
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. Refer to the instructions for administrators for more information about these lines.

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. It is important that you 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. For more detail, refer to the instructions for administrators.

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.
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 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 or see 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. It is important that you 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.
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.

You are now ready to move on to the Request for Additional Information page.
Once you have completed the D&S report, it is important to determine whether or not you need to complete the request for additional information form. This form is also referred to as the RAI.

For a full-time employee you must complete the RAI if the member had supplemental earnings in the previous five fiscal years. If the employee did not have supplemental earnings in the previous five fiscal years, you may submit the D&S form without completing this section.

To view and complete the RAI in ESS, click on the “Request for Additional Information” button at the bottom of the D&S report. You can see that button on your printed handout.

Before moving on to completing the request for additional information, it’s important to note that this page is very similar to the previous page we just completed. It is also broken into three sections: General Information, Supplemental or Additional Earnings and the last section, which I will refer to as Line 11.

Let’s go over this form for a full-time employee.
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.
Following the General Information section, you will complete the Supplemental or Additional Earnings section.

Pickup included in compensation is typically not something a full-time employee would have, so Line 8 would remain blank. Refer to the instructions for administrators for more information.

Earnings for extended days on Line 9 should reflect any days added to the contract. Typically, extended days are paid at the same daily rate as the base contract and are added before the contract begins or after the contract ends.

Supplemental earnings should be itemized in detail on Line 10. If you contributed to STRS Ohio on a supplemental earning, it should appear in this section.
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.

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.
Preparing Deposit and Service Reports

Part-time Employee
In this 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.

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

Let’s discuss this for a part-time employee.
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.
Following 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 third and final section on the deposit and service report is Service Credit and Contract Information.

To assist you with calculating service credit for Line 10, 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, which is available as a handout with this webinar, 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 or see 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.

The last day the employee worked, including paid sick time, can be input on Line 12. For a typical part-time employee, enter the last day they physically worked in the school.

Enter the employee’s current position on Line 13. Since we are looking at a part-time employee, this line should read substitute, adjunct, tutor or a similar title.
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.
Preparing Deposit and Service Reports

Administrator
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, please refer to the instructions for teachers or full-time staff.

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

Let’s discuss this for an administrator working in July.
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.
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. Remember, however, the D&S report requires fiscal year information (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, July 1–June 30. You will note in the example, this information is outlined in green. Let’s break this down a little more.
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 difficult part of reporting earnings for an administrator working in July, let’s go back to completing the deposit and service report.
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, it may be best to 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. 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. It is important that you 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.”

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. 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.
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 third and 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, which is available as a handout with this webinar, 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 or see 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.

The last day the employee worked, including paid sick time, can be input on Line 12. It is important that you list the last date each employee was physically in the school working or the last day they will use sick time for the fiscal year. 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 an administrator, this line should read superintendent, guidance counselor, university president or a similar title.
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. Be sure not to 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. 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.

You are now ready to move on to the Request for Additional Information page.
You will always need to complete the Request for Additional Information page for an administrator working in July.

To view and complete the RAI in ESS, click on the “Request for Additional Information” button at the bottom of the D&S report. You can see that button on your printed handout.

Before moving on to completing the request for additional information, it’s important to note that this page is very similar to the previous page we just completed. It is also broken into three sections: General Information, Supplemental or Additional Earnings and the last section, which I will refer to as Line 11.

Let’s go over this form for an administrator.
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 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. It may be best to 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.

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.
Following the General Information section, you will complete the Supplemental or Additional Earnings section.

If the administrator was covered under a pickup-on-pickup plan, you must indicate the percentage of pickup being paid by the employer on Line 8. This should be the percentage the school is picking up and it should never exceed the contribution rate in effect.

Earnings for extended days on Line 9 should reflect any days added to the contract. Typically, extended days are paid at the same daily rate as the base contract and are added before the contract begins or after the contract ends.

Supplemental earnings should be itemized in detail on Line 10. If you contributed to STRS Ohio on a supplemental earning, it should appear in this section.
Line 11 of the RAI is like Line 2 of the deposit and service report. Remember, Line 11 is asking for the portion of the previous year’s contract worked in July of this fiscal year.

Let’s look at that example again.
Recall our example for the deposit and service report, except now we are looking at the previous fiscal year.

Remember, Line 11 is asking for the portion of the previous year’s contract included in the annual report. In our example today, $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.
We understand retirement reporting can be challenging. If you are new to completing this process, you may find these checklists helpful.

You can print a copy of these lists under the Forms section on the home page of the employer website. Click on “Retirement Reporting” and choose either the Full-Time or Part-Time Employee Checklist or the 260-Day Employee Checklist, 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.
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.

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
If you have additional questions related to the information presented in this webinar, please email employer_education@strsoh.org.

We hope you found this information helpful!