



Section 16: Employer Billing

The System generates three different types of bills based on the member pensionable (billable) earnings: estimated bill, final bill and monthly bill.

Introduction

Each year an employer contribution rate (ECR) is calculated by our research and valuation department and adopted by the Retirement Board. Salary information is accumulated through the employer reporting process. The ECR is applied to the member's **billable earnings** to determine the employer contribution. Billable earnings are any earnings useable in a member's pension calculation. All earnings are billed in the year they are paid to the member, including retroactive salary adjustments. In the case of school districts, the employee's mandatory contribution and employer contribution are deducted by the state Education Department from state aid and paid directly to NYSTRS. Employers who do not receive state aid or whose state aid is insufficient to cover amounts due are required to make direct payments to NYSTRS on the billing dates referenced below.

The estimated and final bills are calculated using the ECR.

All billing information can be accessed by visiting Employer Billing in the Employer Secure Area (ESA). Billing information is currently displayed for a period of three years in ESA, **so you should print or save any bill you want for your records.**

Estimated Bill

The estimated bill is produced in August each year. If all monthly files have been submitted to NYSTRS prior to the bill's production, the estimated bill should be an accurate estimate of the final bill, which is produced in October. In this case the district will receive a detailed summary of the estimated bill. However, if any monthly files are outstanding when the bill is produced, the estimated bill is calculated by projecting a 3% increase over the previous year's billable earnings and applying the appropriate ECR. When the bill is available in ESA, an email notification will be sent.

State aid payments are calculated using the estimated bill. **For an employer to be able to budget accurately, it is imperative that NYSTRS receives all monthly files promptly.**

Final Bill

The final bill is published in October. The amount due based on the final bill is used to make any necessary adjustments to the estimated bill's third installment. The final bill and detail are available in ESA.

Questions regarding your estimated or final bill, or the contribution summary listing, should be directed to our Employer Reporting unit at 800-348-7298, ext. 6220.

Questions regarding the payment of bills should be directed to our Finance Department at 518-447-2820.

NOTE: Accurate reporting is essential to annual billing. Please be sure all monthly reports are submitted by the 10th of the following month and District Specific Issue Reports (DSIRs) are answered promptly. Please also verify that all contracts have been submitted to NYSTRS for review and all payments are being reported using proper pay codes. If a contract review resulted in pay code corrections, please ensure the corrections are received promptly.

Monthly Bill

The monthly bill and detail are available in ESA. The purpose of a monthly bill is to make any necessary billing adjustments to school year(s) for which a final bill was generated. If there are adjustments to earnings, required contributions, or member contributions, you will be billed or refunded based on the ECR in effect for the school year in which the adjustment was made.

NOTE: Interest will be charged on any necessary billing adjustments, as we are required to give members interest on their contributions starting the year the service was rendered.

If you receive a refund check from NYSTRS, your monthly bill will reflect the details for that check. If a refund includes member contributions, employers should refund the member. See **Section 17: Refunds** for more information.

Questions regarding your monthly bill should be directed to the Employer Reporting Unit at 800-348-7298, ext. 6220.

Billing Calendar

July 10	Due date for your June employer report. The estimated bill is determined using all 12 monthly reports; or, if any report is not received, using a percentage increase based on your previous school year's billable earnings and the current ECR.
On or Before Aug. 15	Estimated bill produced for each employer.
Sept. 15	First installment due: one-third of the estimated employer and employee contributions.
On or Before Oct. 15	Final bill published.
Oct. 15	Second installment due: one-third of the estimated employer and employee contributions.
Nov. 15	Third installment due: based on adjustment due from final bill figures of employer and employee contributions.

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