



# REPORTING TIPS

From the  
NEW YORK STATE  
TEACHERS' RETIREMENT SYSTEM

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## Reporting of Teaching Assistants

Calculate the Annual Base Pay Rate (ABPR) or Contract Salary for hourly teaching assistants (TA) as follows:

Hourly Rate x number of hours in full day\* = daily rate x 200 days = ABPR

\*Use the **lesser** of either (1) number of hours in the full-time TA day or (2) number of hours in a full-time teacher day (NYS minimum is 6 hours/day).

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### Example:

Full-time teacher day = 7 hours

Full-time TA day = 6.5 hours (the "lesser," as discussed above)

Hourly rate = \$19.80

Daily rate = \$19.80 per hour x 6.5 hours per day = \$128.70 per day

Using this example, if someone earns \$2,238.92 in a month for 113 hours of work, there are two ways to calculate service credit:

#### 1. Calculating service credit based on a daily rate:

$\$2,238.92 \div \$128.70 \text{ per day} = 17.39 \text{ days}$

#### 2. Calculating service credit for hourly TA's using a full day of 6.5 hours:

Divide the number of hours worked by the lesser of the full-time teacher day or the full-time TA day:

$113 \text{ hours} \div 6.5 \text{ hours per day}^{**} = 17.39 \text{ days}$

\*\* Assumes 6.5 hours is the lesser of the teacher day and the TA day.

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For salaried TA's contracted annually, be sure to use the appropriate step on the salary schedule (*see chart that follows*). Salaried TA's under contract should be reported **the same as** regular teachers, meaning if they are full time they should receive 200 days of service credit each year.

## SALARY SCHEDULE

<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>
STEP 1 \$18,000	STEP 1 \$18,420	STEP 1 \$19,245
2 \$18,500	2 \$18,931	2 \$19,995
3 \$19,025	3 \$19,768	3 \$21,515
4 \$21,576	4 \$21,831	4 \$22,091

**NOTE:** *The minimum number of days used for the employment base should not be less than 200 days when calculating the ABPR. For more details on this subject, please refer to Section 2 of the Employer Manual found on the Employers' page of our Web site at [www.nystrs.org](http://www.nystrs.org).*

*A copy of these tips are available on the Employers' Page of NYSTRS' Web site at*  
**[www.nystrs.org](http://www.nystrs.org)**