

Reporting Tips

Courtesy of the New York State
Teachers' Retirement System



January 2019

How to Calculate Service Credit for Coaches

Accurately calculate service credit for coaches by converting the number of hours worked into days. Here's how: Take the total hours worked in coaching and divide it by the number of hours in a standard full-time work day for your district. The result is the number of total full-time equivalent days to report.

If the number of work hours cannot be determined because the coach is paid a flat stipend, you must use a different method to calculate service credit. Take the annual entry-level teacher salary and divide by 200 (the minimum number of days for a full school year) to determine a daily pay rate. Then divide the coach's stipend by the daily pay rate to calculate the equivalent number of days worked. The result is the total number of full-time equivalent days to report.

Be sure **NOT** to use the lowest **substitute** teacher pay rate in the calculation. This will result in an incorrect, inflated service credit figure.

If the coaching stipend is a one-time payment, all days should be reported at the time of payment. If the stipend is paid over a period of months, the service should be divided by the number of months and reported proportionately.

For additional help, call the NYSTRS Employer Reporting unit at (800) 348-7298, Ext. 6220.

New Earnings After Retirement Reporting Feature Live!

The new Earnings After Retirement feature in the [Employer Secure Area](#) (ESA) is now available. This feature should be used to enter, edit and certify earnings for NYSTRS retirees working in your district and receiving compensation from a source **other than your district payroll**, including accounts payable, vouchers, grants, and third-party vendors or businesses. Detailed instructions on the new Earnings After Retirement menu can be found in Section 6 of the [NYSTRS Employer Manual](#).

Following is a Q&A about this new addition.

Should I use the new ESA feature to report retiree earnings for the 2018 calendar year?

No, the Earnings After Retirement feature should be used beginning with the **2019 calendar year**.

How often should I report retiree earnings through the ESA?

You should add or edit earnings information monthly. This allows us to determine if retirees are approaching a maximum earnings limit and can help retirees avoid having to repay a portion of their pension if they exceed the limit. In addition, all earnings for a calendar year must be entered by March 31 of the following calendar year.

Do I need to change the way I'm reporting payments made to NYSTRS retirees through regular payroll?

No, these payments should continue to be included on your monthly report.