



May 2019

Avoid Double Reporting Differential Payments for Teacher Aides

If a teacher aide, which is a position reportable to the New York State and Local Employees' Retirement System (ERS), works for one or more days as a substitute teaching assistant or substitute teacher, which are positions reportable to NYSTRS, how to correctly report the service credit and earnings is sometimes in question. The answer: It should be reported to **either** ERS **or** NYSTRS, but **NOT** both. If the employee is a member of ERS, **all** the service and earnings, including any differential payments, should be reported to ERS **only**.

If you have been reporting this type of payment and/or service to **both** retirement systems, please contact us immediately at (800) 348-7298, Ext. 6220, so we can correct the issue.

Calculating Service Credit and Stipends for Coaches

When calculating the service credit for coaches who are paid a flat stipend, please do **NOT** use the substitute teacher pay rate as this will result in incorrect, inflated service credit.

If a coach is paid a flat stipend and the number of work hours cannot be determined, 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 to report for service credit.

See the following example for a coach paid a \$4,200 stipend in a district with an entry level teacher salary of \$42,300.

Calculation of daily rate: \$42,300 (entry level salary) ÷ 200 (days) = \$211.50 (daily pay rate).

Calculation of service days: \$4,200 (stipend) ÷ \$211.50 (daily pay rate) = 19.85 service days worked.

For more information on other acceptable methods of reporting coaches' service credit, such as converting the number of hours worked into days, please consult the [NYSTRS Employer Manual Section 2: Employer Reporting for School Districts](#).

Tier 6 Contribution Rates for the 2019-20 Year

Please check the [Employer Secure Area](#) (ESA) to find a list of the contribution rates for the upcoming school year for your Tier 6 members who will have completed at least three years of service this current school year.

The contribution rate for Tier 6 members ranges from 3-6% based on salary. For the first three years of membership, the rate is determined by a **projected** annual salary that you must report to NYSTRS. Check for “Tier 6 Action Items” in ESA under Membership to find a list of the members requiring projected salary information.

Beginning in the fourth year of membership, we will use the member’s **actual** earnings to determine the contribution rate. The rate going forward will be based on the member’s regular compensation received two years prior. Find each member’s rate by going to ESA > Membership > Tier 6 Rates.

For more information on Tier 6, including a chart showing contribution rates by salary, see [NYSTRS Employer Manual Section 1: Membership](#), found on the [Employers](#) page of [NYSTRS.org](#). If you still have questions, call us at (800) 348-7298, Ext. 6220.