

# Reporting Tips

Courtesy of the New York State  
Teachers' Retirement System



March/April 2022

## Administrative Bulletin regarding Extended Day and Summer Programs

Recently, NYSTRS issued [Administrative Bulletin 2022-2](#) titled “Reporting of Compensation Earned In Extended Day and Summer Enrichment Programs.” This bulletin clarifies reporting of compensation for teachers employed in extended day and summer enrichment programs. Please review this important bulletin to be sure that your programs are being reported in accordance with this guidance. Questions regarding this bulletin should be directed to our Employer Reporting unit at (800) 348-7298, Ext. 6220.

## Earnings After Retirement

Please be aware that earnings after retirement for the calendar year (Jan. 1 – Dec. 31) must be updated in ESA no later than March 31 of the following year (e.g., 2021 earnings must be updated no later than March 31, 2022). Please refer to the [January 2021 issue of Reporting Tips](#) or [Section 20: Earnings After Retirement](#) of the [Employer Manual](#) for more details.

## Tier 6 Contribution Rates for the 2022-23 School Year Now Available

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 are now available in the [Employer Secure Area](#) (ESA) under Membership > Tier 6 Rates. The rates are based on what each member actually earned in regular compensation two years prior.

For Tier 6 members with less than three years of service, you must report their projected annual salary to NYSTRS, and we will determine their contribution rate. To find a list of members requiring projected salary information, check for “Tier 6 Action Items” in ESA under Membership.

For more information on Tier 6, including a chart showing contribution rates by salary, see the [Tier 6 Contributions](#) fact sheet or [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.

## Have Reporting Questions? You Have an Editor for That!

Every participating employer with NYSTRS is assigned an “editor” in our Employer Reporting unit. Your editor is familiar with your monthly reports and can answer most questions you have on various topics. You can find your editor’s contact information at the top of several pages in the [Employer Secure Area](#) (ESA), including your Dashboard and To-Do list.

## What is an ABPR?

ABPR stands for Annual Base Pay Rate (also referred to as “contract salary”), and it is the annual compensation rate for the member’s primary assignment. The ABPR is a required field for all employees on your monthly report.

The ABPR should not include additional pay for coaching or extracurricular activities. The ABPR is typically found in the salary schedule of the applicable collective bargaining agreement for the member. Daily and hourly rates must be annualized reflecting the employment base pay for the member and the number of hours in a full school day. If the rate changes during the reporting month, the rate in effect at the end of the month should be reported.

For other than full-time employees, the ABPR is the annual compensation that would be paid to a teacher if they were performing the same duties on a full-time basis. A lump-sum payment cannot be used as a full-time ABPR.

If a member is rendering service only as a coach, tutor or basic adult education teacher, you are required to report a full-time ABPR. Calculation of that ABPR should be done using the most appropriate method.

The method of calculation will vary depending upon the type of position. More information, including examples, is available in the [Employer Manual, Section 2: Employer Reporting for School Districts](#) (pages 8-9), or [Section 3: Employer Reporting for SUNY and Community Colleges](#) (pages 9-10).

## What's New for Members

Spring is on the way and that means it's retirement season!

Members who are getting ready to retire should check out the two-page retirement planning guide coming in the April *Your Source*, our quarterly newsletter for active members. This issue is our annual print edition, which is mailed to all active members (excluding those who have elected an e-subscription). The short guide will help them learn what steps to take now, how to estimate their pension benefits, types of benefits consultations available, special factors to consider, and much more. *Your Source* will also be posted on the [Library](#) page of our website at [NYSTRS.org](http://NYSTRS.org).