

Reporting Tips

Courtesy of the New York State
Teachers' Retirement System



January 2023

Update 2022 Earnings After Retirement by March 31

All retiree earnings should be reported to NYSTRS either through regular payroll or using the Earnings After Retirement (EAR) feature in the [Employer Secure Area \(ESA\)](#). This is still required despite the executive orders suspending the state cap on earnings after retirement for New York state public retirees during the pandemic.

When to Report EAR Through Regular Payroll: Payments made to NYSTRS retirees through **regular payroll** must be included on your monthly report under NYSTRS Pay Type N: MTD Post-Retirement Pay and **should not be reported through the Earnings After Retirement section of ESA**. If you have not been reporting these payments correctly, please notify your employer reporting contact.

When to Report EAR Through ESA: Please use the EAR feature in ESA to enter, edit and certify earnings for NYSTRS retirees working in your district and receiving compensation **from a source other than your district payroll**. This includes retirees paid:

- as consultants (whether or not a 1099-MISC was issued).
- by voucher.
- through accounts payable.
- from other New York State funds, such as grants.
- through a business entity (i.e., LLC, S-Corp, Partnership, etc.).
- through a third-party vendor.

Earnings after retirement for the 2022 calendar year (Jan. 1 – Dec. 31) must be updated in ESA **no later than March 31, 2023**.

For additional information, please refer to [Section 20: Earnings After Retirement](#) of our [Employer Manual](#). If you require assistance, please call our Retiree Services Unit at (800) 348-7298, Ext. 6150.

Delegate Election Period Opens Soon

The election period for the next two-year term for delegates and alternates is opening soon. Delegate elections must be held between March 1 and June 1, 2023, and results must be reported to NYSTRS by July 1, 2023. Delegates and alternates will serve a two-year term from Aug. 1, 2023 through July 31, 2025.

Your chief school administrator (CSA) or their designee is responsible for establishing reasonable election procedures, holding elections and reporting the results to NYSTRS via ESA. Many employers designate election responsibilities to the teachers' bargaining unit. If there is only one candidate for a position, no formal vote is necessary.

See the [Delegates](#) page at NYSTRS.org for more information about delegate elections and the role of delegates.

Have Your Payroll Codes Been Updated with NYSTRS Lately?

Many participating employers use payroll software and generate their monthly reports to NYSTRS from that software. Often, fields within the software “map” the various payroll codes used by the employer to the appropriate categories for NYSTRS monthly reports. NYSTRS’ pay categories are listed and explained in detail on pages 10-14 of [Section 2](#) of the *Employer Manual*, available in the [Employer](#) section of [NYSTRS.org](#).

Having all payroll codes mapped to the appropriate pay category on your monthly reports is vital to ensure accurate reporting of members’ pensionable and non-pensionable earnings to NYSTRS. Inaccurate mapping can result in time-consuming delays and inaccurate employer billing. In addition, NYSTRS is legally required to correct any reporting errors when they are discovered, even if members are already retired and receiving benefits.

You can submit a listing of your payroll codes to NYSTRS and we will review and advise of the appropriate mapping for each payroll code to help ensure accurate reporting. We prefer that you provide the listing in an Excel or .csv file, and you can email it to employer@nystrs.org.

For questions about mapping payroll codes, please contact our Employer Reporting Unit at (800) 348-7298, Ext. 6220.

Deceased Member Notification Page and Report

Please use ESA to notify NYSTRS of the death of an employee or former employee. Under Membership > Deceased Member Notification, just enter the SSN and the first 3 letters of the member/retiree’s first name, and the date of death. Once submitted, you will be presented with the corresponding member’s name. Timely notification helps us to properly process any benefits due to beneficiaries.

Also available in ESA is a report to aid employers in the notification of a deceased employee. Under District Reports > Deceased Member Report, we display any deceased members/retirees who appeared on one of your monthly reports in their last year of working. These members will stay on the list for a period of 24 months after the date of death.

If you have suggestions for topics you would like covered in our Employer Reporting Tips, please email your suggestions to employer@nystrs.org.

These [Reporting Tips](#) are available on the [Employers](#) page at [NYSTRS.org](#).

Contact us at (800) 348-7298, Ext. 6220 or employer@nystrs.org with any questions about the Tips.