



## **Register for Our June 11 Employer Webinar on Holdover and Retroactive Payments**

NYSTRS is pleased to host our next Employer Reporting Webinar! Join us June 11, 2024 at 10 a.m. for “All About Reporting Holdover and Retro Payments.” This live, 30-minute webinar will cover everything you need to know about holdover and retroactive payments, including: what holdover and retro payments are, and how to determine the difference; how and when to report each payment; how to determine days of service credit associated with these types of payments (if applicable); and where to find more information in the Employer Secure Area (ESA). [Register now for the webinar.](#)

If your office has new staff members who need training in NYSTRS reporting requirements or existing staff who need a refresher course, we can help. NYSTRS offers training webinars to walk staff through the employer reporting process and answer any related questions. To schedule a general employer training session, please contact our Employer Training & Outreach unit at [employereducation@nystrs.org](mailto:employereducation@nystrs.org).

## **Tier 6 Contribution Rates for the 2024-25 School Year Now Available in ESA**

Contribution rates are now available in the [Employer Secure Area](#) (ESA) for those Tier 6 members who have completed three or more years of membership. These rates, which can be found in ESA under Membership/Tier 6 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 membership, 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.

As a reminder, recent legislation extended the temporary limit to Tier 6 employee contribution rates, which are determined using only a member’s annual base wages. Compensation earned for extracurricular programs, or any other pensionable earnings paid in addition to the annual base wages, will not be included in the employee contribution rate determination as it ordinarily would. This change was first implemented July 1, 2022, and has been extended for the 2024-25 through 2025-2026 school years. It will sunset June 30, 2026 without further legislative action. Although the contribution percentage rate for those years will be determined only on annual base wages, Tier 6 members must still pay the applicable contribution rate on all their pensionable earnings in those years. See [Administrative Bulletin 2024-7: New Legislation Impacts NYSTRS Members](#) for details.

## PLEASE NOTE:

- A member's contribution rate will not change once it has been determined for the plan year.\*
- A member's contribution rate may fluctuate (i.e., either up or down) from school year to school year, particularly once the member's rate is being calculated on their earnings two years prior.
- Employers are required by law to collect plan contributions. Therefore, you will be billed on them, whether or not you collect them.
- The System will notify you with a District Specific Issue Report (DSIR) message in ESA if the contribution amounts reported are incorrect. Employers are responsible for correcting the contribution rate and refunding or recovering inaccurate member contributions.
- If contributions are reported to NYSTRS for any employee who is not a current member of the System, we will automatically make that employee a member of NYSTRS. New members are required to complete an [Application for Membership](#) (NET-2) form, found on the [Forms/Active Member Forms](#) page at nystrs.org. The district should collect the NET-2 and mail the original application to NYSTRS. Members should be advised to keep a copy for their records.
- To verify the contributing status of a member, please access the Membership Verification feature in ESA.

*\*NYSTRS reserves the right to retroactively adjust a member's contribution rate in cases of error.*

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

## What is Instructional Pay?

The pay category C: MTD Instructional Pay is defined as "monies for reportable duties paid in the form of a stipend or hourly rate in addition to the base salary." This pay category is intended to be used for reporting earnings other than regular full-time or part-time employment. The [Employer Manual](#) provides explanations for all the pay categories reported to NYSTRS in [Section 2: Employer Reporting for School Districts](#) and [Section 3: Employer Reporting for SUNY and Community Colleges](#).

Coaching and payment for supervision of clubs or extracurricular activities are examples of payments appropriate for the instructional pay category. However, we sometimes see regular full-time or part-time employment (including substitute teaching and adjunct teaching) reported erroneously in the instructional pay category. Regular full-time or part-time pay should be reported in the B: MTD Base Salary Pay category.



You should refer to your last contract review letter from NYSTRS or contact your NYSTRS editor (or our Employer Reporting unit at 800-348-7298, ext. 6220) if you have questions about what pay category you should be using to report payments.

## NYSTRS Recently Issued Three Administrative Bulletins

Be sure to read the Retirement System's latest [Administrative Bulletins](#):

- [2024-5: NYSTRS Offers Tools for Reporting Fraud](#)
- [2024-6: UPDATED: Estimated Employer Contribution Rate Applicable to 2024-25 Payroll](#)
- [2024-7: New Legislation Impacts NYSTRS Members](#)

Employers are encouraged to share Administrative Bulletins with administrative staff.

Looking for a particular topic? Search the [NYSTRS Administrative Bulletins by Topic](#) spreadsheet for more information.

## Delegates Needed to Fill Midterm Vacancies

Reminder: Employers with openings in both the delegate and alternate positions of a ticket have until Oct. 1 to hold a special delegate election. Those elected will serve until the current term ends July 31, 2025.

Delegates and their alternates serve as liaisons between NYSTRS and members at their school district. Delegates are also responsible for electing teacher members of NYSTRS' Board at the Annual Delegates Meeting held each fall.

To see if your district has any vacancies to fill, go to the [Delegates/About Delegates](#) page at [nystrs.org](#) and select [Delegates: 2023-25 Term](#). To learn more about delegate elections and how employers can report results to NYSTRS by Oct. 6, visit the [Employers/Delegate Election & Annual Meeting](#) page at [nystrs.org](#).

## NYSTRS Gets a New Look

After 24 years of service to NYSTRS, our logo has retired! [Read more](#) about our new logo and phased rebrand.

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