

## **Reporting Tips**

April 2025

# **Employers Required to Oversee Delegate Elections and Report Results to NYSTRS**

Employers are responsible for overseeing delegate elections and reporting results to NYSTRS.

For more than a century, NYSTRS delegates have served as important ambassadors between the System and our members. As representatives of their districts, delegates serve two key roles:

- Electing a teacher member to the Retirement Board at the Annual Delegates Meeting.
- Serving as a liaison between the System and members in their district.

The election period for the next two-year delegate term is now open. Elections must be held between March 1 and June 1, 2025, and employers must submit results to NYSTRS by July 1, 2025. Elected delegates and alternates will serve from Aug. 1, 2025, through July 31, 2027.

Your Chief School Administrator (CSA) or their designee is responsible for establishing reasonable election procedures, conducting the elections, and reporting the results to NYSTRS online through the <a href="Employer Secure Area (ESA)">Employer Secure Area (ESA)</a>. Many employers designate election responsibilities to the teachers' bargaining unit. If there is only one candidate for a position, no formal vote is necessary.

For more information, see the Delegate Election & Annual Meeting page at nystrs.org.

# **Understanding ABPR: Annual Base Pay Rate**

Annual Base Pay Rate (ABPR) refers to the annual compensation rate for a member's primary assignment. Also referred to as "contract salary," ABPR is a required field for all employees in your monthly report. The ABPR is the annual full-time rate of pay for a position.

## **Key Considerations When Reporting ABPR**

- The ABPR is typically outlined in the salary schedule of each member's collective bargaining agreement, though the calculation method varies depending on the type of position.
- The ABPR should not include additional pay for stipends or hourly work.
- For employees in non-full-time roles, the ABPR is the annual compensation that would be paid to an employee if they were performing the same duties on a full-time basis for the entire school year. Lump-sum payments cannot be used as a full-time ABPR.
- Daily and hourly rates of pay must be annualized based on the employment base for the member and the number of hours in a full school day.
- If a member is working at multiple rates of pay, you should report the ABPR using the most representative rate of pay for that month.
- If the rate of pay changes mid-month, report the rate in effect at the month's end.



For more information and examples, see the NYSTRS Employer Manual:

- Section 2: Employer Reporting for School Districts (pages 8-9).
- Section 3: Employer Reporting for SUNY and Community Colleges (pages 10-11).

### Tier 6 Contribution Rates for 2025-26 School Year Now Available

Contribution rates are now available in the <u>Employer Secure Area (ESA)</u> for Tier 6 members who have completed three or more years of membership. These rates can be found in ESA under Membership/Tier 6 Rates.

#### Tier 6 Contribution Rates: Things to Keep in Mind

- Contribution rates are based on a member's actual earnings from regular compensation from two years earlier. Contribution rates for these years are calculated only on annual base wages.
- For Tier 6 members with less than three years of membership, employers must report their projected annual salary to NYSTRS. The System will then determine their contribution rate.
- To find a list of members requiring projected salary information, check "Tier 6 Action Items" in ESA under Membership.

#### Temporary Legislative Change for 2024-25 and 2025-26

Recent legislation temporarily changes how contribution rates are calculated for Tier 6 members during the 2024-25 and 2025-26 school years. During this period, rates will be determined using only annual base wages. Compensation for extracurricular programs or other pensionable earnings will not be included, as it ordinarily would.

This change is set to expire on June 30, 2026 unless further legislative action is taken. See <u>Administrative Bulletin 2024-7: New Legislation Impacts NYSTRS Members</u> for more details.

#### **Important Notes for Employers**

- Once it's been determined for the plan year, a member's contribution rate will not change.
   However, NYSTRS reserves the right to retroactively adjust a member's contribution rate in cases of error.
- A member's contribution rate may fluctuate up or down from year to year, particularly
  once the member's rate is being calculated on their actual earnings from two years prior.
- Employers are required by law to collect plan contributions. Therefore, you will be billed for the required member contributions, whether or not you collect them from the member.
- If the contribution amounts reported are incorrect, NYSTRS will notify you of the error via a District Specific Issue Report (DSIR) message. Employers are responsible for correcting the contribution rate and refunding or recovering inaccurate member contributions.
- If contributions are reported to NYSTRS for any employee, we will automatically make that employee a member of NYSTRS. New members are required to complete an



<u>Application for Membership</u> (NET-2) form. The district should collect the NET-2, complete the Employer section, and mail the original application to NYSTRS.

• To verify the contributing status of a member, please access the Membership Verification feature in ESA.

For more information, including contribution rates by salary, see <u>Contribution Rate Information</u> <u>for Tier 6 Members</u>, found on our Employers page, or the <u>Employer Manual, Section 1:</u> <u>Membership</u> (page 6). If you have questions, call us at 800-348-7298, ext. 6220.

These Reporting Tips are available on the Employers/Reporting Tips page at nystrs.org. Contact us at 800-348-7298, ext. 6220 or employer@nystrs.org with any questions about the Tips.