

Reporting Tips

Courtesy of the New York State
Teachers' Retirement System



December 2021

New Rule for Reporting Paid Leaves of Absence

All paid leaves of absence that are determined to be pensionable leaves of absence should now be reported in **pay category F: MTD Partial Leave Pay**, regardless of whether the leave is partially or fully paid, and regardless of whether the member uses leave accruals.

For details on determining which leaves of absence are pensionable and which are not, please review [Administrative Bulletin 2021-11 – Reporting Leaves of Absence](#). For information on how to report leaves, please refer to [Employer Manual Section 2: Employer Reporting for School Districts](#) or [Section 3: Employer Reporting for SUNY and Community Colleges](#).

Report Earnings After Retirement by March 31

Please use the Earnings After Retirement feature in the [Employer Secure Area](#) (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. Earnings for the calendar year (Jan. 1 – Dec. 31) must be updated in ESA no later than March 31st of the following year (**e.g., 2021 earnings must be updated no later than March 31, 2022**). 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.

Note: 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 in ESA**. If you have not been reporting these payments correctly, please notify your employer reporting contact.

For additional information about earnings after retirement, please refer to [Section 20: Earnings After Retirement](#) of our Employer Manual. If you require assistance, please contact NYSTRS at (800) 348-7298, Ext. 6150.

Reporting 403(b) Payments for Tier 1 Members

Please provide NYSTRS each December and/or June with a list of Tier 1 members who receive 403(b) payments. Be sure to include the member's EmplID, payment amount, date of the payment, and an indication of what the money represents.

Update to Tier 6 Limit for 2020-21

Due to an increase in the governor's salary retroactive to Jan. 1, 2021, employers will be billed for employer and member contributions for any Tier 6 members who earned between \$225,000 and \$250,000 for the 2020-21 school year.

For Tier 6 members, any wages earned during a school year in excess of the governor's annual salary are excluded from pension calculations and are not subject to pension contributions. The governor's salary had been \$225,000 during the 2020-21 school year. However, effective with the appointment of the new governor, the governor's salary is now \$250,000, retroactive to Jan. 1, 2021. Since the change went into effect after the end of the school year, NYSTRS must retroactively collect employer and member contributions for Tier 6 members who earned between \$225,00 and \$250,000 in 2020-2021.

For more details, see [Administrative Bulletin 2021-10 – Revised Bulletin: Limits on Reportable Compensation Used in Benefit Calculations](#). If you have questions, please call our Employer Reporting Unit at (800) 348-7298, Ext. 6220.

Also note that for the 2021-22 school year, the pensionable earnings cap for Tier 6 members is \$250,000. You should cease deductions for such members once they have received \$250,000 in salary during the school year.