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## A Message From Comptroller Thomas P. DiNapoli

The New York State and Local Retirement System is widely recognized as being among the best-funded and best-managed public retirement systems in America. NYSLRS' strength is, and has always been, enhanced by the partnership we've developed with our participating employers.

I am grateful that employers embraced the practicality and possibilities of *Retirement Online* when it was launched several years ago. You recognized early on how *Retirement Online* could improve the way you do business with NYSLRS by streamlining reporting, billing and the communication of important information.

I ask that you continue working with us as we help all employers make the switch to enhanced reporting in *Retirement Online*. This new way of reporting will not only save you time and effort, it will vastly improve service to our members — your employees.

More than 1,000 of our employers are already using enhanced reporting, and I thank them for taking this important step. If your organization has not yet made the switch, I ask that you read the story in this edition that explains how we can help you transition to enhanced reporting. It's our goal to have all employers using enhanced reporting in 2023.

NYSLRS employers like you provide the essential services that make New York a great place to live and work. Thank you for the work that you and your employees do every day to benefit all New Yorkers.

If you have any questions or concerns, please do not hesitate to contact us.

Sincerely,



Thomas P. DiNapoli  
State Comptroller



## Update Your Contacts Today

Employers should make it a habit to check and make sure your *Retirement Online* contacts and security roles are up to date. If you don't update this information, it could prevent key people at your location from receiving important correspondence or information from NYSLRS. If an employee's security roles are outdated, someone who has left your organization could still have access to your *Retirement Online* account.

It's especially important to make sure that your organization has a valid Contact Administrator and Security Administrator.

See the [Contact and Security Administrator Roles webpage](#) for more information, links to lists of the different contact types and security roles and instructions on making changes.

If you have questions about designating a Contact or Security Administrator or their responsibilities, submit them using our [help desk form](#) (select "Employer Contact Information & Retirement Online Security Access" from the dropdown) or call 866-805-0990 (press 1, then 6).



FOR YOUR INFORMATION

## New and Improved Vesting Rules

NYSLRS benefits can help you attract qualified workers interested in career-long employment. Offering a guaranteed lifetime pension benefit, death and disability benefits, and the ability to provide for beneficiaries gives you an edge — and recent legislation has added another advantage.

Last year, retirement law changed the vesting requirements for Tier 5 and 6 members. As of April 9, 2022, Tier 5 and 6 NYSLRS members in both the Employees' Retirement System and the Police and Fire Retirement System only need five years of service credit to be vested.



Vesting means that a NYSLRS member has earned enough service credit to qualify for a pension benefit once they meet the minimum age requirements established by their retirement plan. Share this information with your staff, and have them read our [Vesting webpage](#) to learn more about how this change affects them and their benefits.

## Elected and Appointed Officials — the Employer's Role

Some NYSLRS members who are elected or appointed officials do not participate in a time-keeping system that either shows hours worked or tracks accruals and confirms that full hours are worked. These members are required to complete a record of activities (ROA) that documents their time worked. The ROA provides information the employer needs to calculate and report the official's days worked and earnings to NYSLRS. This information is what we use to calculate the service credit these members earn and, in turn, their retirement benefits.

ROAs must be completed and submitted to the secretary or clerk of your governing board within 150 days of the start of your employee's term. You then list the ROA result on a [Standard Work Day and Reporting Resolution for Elected and Appointed Officials form \(RS2417-A\)](#) and post the Resolution publicly for 30 days. The Resolution must be submitted to NYSLRS within 15 days after the posting period ends. You can use *Retirement Online* to file your Resolution instead of mailing the paper form to NYSLRS.

Employers should notify NYSLRS if an official has not submitted an ROA. You can check the "Not Submitted" checkbox on the Resolution when you submit it (using *Retirement Online* or by mail), or send us a letter or email with the official's name, NYSLRS ID and term of office.

### Resources for Employers

#### [Step-by-Step Guide:](#)

This outlines the responsibilities of the official, the governing board, and the secretary or clerk, and provides additional details and deadlines.

#### [Sample Resolution:](#)

Use this as a guide if you need help completing the RS2417-A.

#### [Record of Activities \(ROA\) Template:](#)

This template allows officials to easily log their daily activities, including the duties performed, the start and end time of each activity, and the number of hours worked.

Have questions? Our [Reporting Elected and Appointed Officials webpage](#) is a great place to find the answers you need.

# Retirement Online



## Make the Switch to Enhanced Reporting

[Email the NYSLRS Gold Certification team.](#)

They will help you schedule a personalized transition plan.

## Switch to Enhanced Reporting Now

NYSLRS will no longer support “legacy” reporting by the end of this year. **It’s important that you contact us now to begin your transition to enhanced reporting, so that you can continue submitting monthly reports to NYSLRS.**

### Here’s how you make the switch

[Email the NYSLRS Gold Certification team.](#) They will help you schedule a personalized transition plan.

To help you make the switch, we customize a transition plan that’s designed for your organization and provide all the training and support you need to successfully use enhanced reporting. If you are an employer who uses manual reporting to prepare your monthly reports, it’s easy for your organization to make the switch to enhanced. If not, depending on the size of your agency and the payroll systems or providers you use to report, some steps may take longer than others, so please get started right away.

You’ll find more information on the [Gold Certification — Enhanced Reporting webpage](#), including an [Enhanced Reporting video](#) that outlines the benefits this new reporting process offers your organization.

Not sure whether your organization or your payroll service provider is using enhanced reporting? See our [list of employers and payroll companies who are Gold Certified](#).



### New Resource

Our new [Employer Reporting webpage](#) provides everything you need to know about reporting in one place. It includes a complete guide to enhanced reporting and explains all the important features that you use in an easy-to-understand format.

## Earnings Codes and Enhanced Reporting

In enhanced reporting, employers report all earnings for their employees.

Each type of earning you report is assigned a NYSLRS earnings code that is matched to the payroll codes you use internally. For example, there are NYSLRS earnings codes for regular earnings, overtime, holiday pay and longevity pay.

Using the correct code is important. The codes define which earnings are pensionable (they can be used in the calculation of a member’s retirement benefit) and billable on your annual employer invoice. By noting which earnings are pensionable, we can separate out the earnings we need to calculate a Tier 6 member’s contribution rate. You also use earnings codes to identify when earnings are not pensionable, for example, when they exceed overtime or earnings limits.

Breaking down earnings in this way helps avoid payroll record requests from NYSLRS and the need to make adjustments later — and that will be a positive change for both you and your employees.

To learn more about earnings codes, see our publication, [NYSLRS Earnings Codes for Local Employers](#).

If you have questions about earnings codes or enhanced reporting, send them using our [help desk form](#) (select “Enhanced Reporting” from the dropdown) or call 866-805-0990 (press 1, then 5).



## Hiring Retired Public Employees

In today's employment market, it can be hard finding the right person to do a job. Hiring a retiree can give you a seasoned, experienced employee who can hit the ground running. But if you're considering hiring a retired public employee, both you and the prospective employee should be aware of the rules and laws that apply.

When a NYSLRS member retires, they must have a bona fide termination from employment and be removed from payroll before their retirement date. It's possible for an employee's service retirement application to be voided if their employment isn't terminated. For example, if there is a pre-arranged agreement to hire them back, or if they are kept on the payroll and paid for services past their retirement date, their retirement may not be a bona fide termination.

You'll find more information on this topic, including important resources, on our [Hiring Public Retirees webpage](#). For prospective employees who are considering working for you, please refer them to our publication, [What if I Work After Retirement?](#)

**Thomas P. DiNapoli**  
**State Comptroller**

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# IMPORTANT DATES & DEADLINES

Here are the approximate dates when employer billing and reporting information becomes available in *Retirement Online*:

NOVEMBER 2022

Annual invoice issued

FEBRUARY 2023

Payment of the annual invoice due February 1

MARCH 2023

Tier 6 employee contribution rates provided to employers

