



EMPLOYER FACT SHEET SERIES

Annual Reporting

Each year, all STRS Ohio reporting employers are required to submit an annual report by the first Friday in August. This is an electronic report that lists all member contributions on compensation **earned** by STRS Ohio active members and reemployed retirees during the fiscal year. It also includes service credit earned by active members.

Your annual report must include the following information about each STRS Ohio active member and reemployed retiree employed by your school:

Include this information in your report.

- Name
- Social Security number
- Member type (active member or reemployed retiree)
- Taxed contributions
- Tax-deferred contributions
- Service credit (active members only)
- Accrued contributions (member contributions on compensation earned by June 30 but not paid until July and August)

Employers often ask why annual reports are necessary. For STRS Ohio to properly pay benefits for all members, we need to know the amount of compensation and service credit each member earns during the fiscal year. The annual report tells us both: (1) total contributions on compensation earned by each member, and (2) how much service credit each active member earned.

Some employers may think payroll reports provide all the information we need to accurately determine benefit payments. Payroll report information is based on paid compensation during the pay period. However, a member's retirement benefit is based on compensation earned, not paid, during the fiscal year. STRS Ohio uses the annual report as a tool for balancing paid compensation to earned compensation. The annual report also provides earned service credit. Therefore, annual reports are necessary to give us the extra information we need to properly pay benefits for members.

In early June, detailed instructions for completing and submitting your annual report will be available on the employer website. No extensions will be granted to the deadline, so it is important to prepare for any issues that could prevent your report from being submitted on time.

Frequently Asked Questions

How do I submit my annual report?

You can submit your report electronically via the employer website using the online report in Employer Self Service (ESS) or secure file upload. Use only one method to submit your report.

What happens after STRS Ohio receives my annual report?

After your report is received, STRS Ohio compares the total member contributions and accrued contributions to fiscal year payroll reports to ensure contributions reported in your annual report agree with your payroll reports. If accrued contribution amounts in the annual report do not match those reported in payroll reports, you will need to complete an accrued verification report in ESS.

We also check service credit. If service credit reported appears inconsistent with contributions reported for members, you will need to complete a service credit verification report in ESS.

If your school is required to complete either of these reports, an email notification will be sent to your school's designated contact when the report is available in ESS. Step-by-step instructions for completing these reports can be found in the ESS Instructions in the Publications section of the employer website. Brief online tutorials are also available in the Education & Training section of our website showing how to complete these reports in ESS.

Are any other materials due along with my annual report?

Yes. You must submit a *TPO Contribution Certification* form for any members contributing to STRS Ohio on earnings for service to teacher professional organizations (TPOs) or unions during the fiscal year. Please complete this form electronically on the employer website and submit it via secure file upload the day you submit your annual report. For more information, refer to the *Contributions on Earnings for TPO Service* fact sheet on the employer website.

I want to reconcile my final annual report figures to payroll before submitting my report to STRS Ohio. Where can I find last fiscal year's reported accrued contribution total?

This information can be found on your *Employer Detail Listing* sent to employers every year starting in October. An electronic copy is located in the Documents section of ESS.

Should I submit my annual report even if contributions reported for some members do not match payroll reports?

Yes, you should still submit your report even if some member contributions do not match payroll reports. STRS Ohio will identify these members and contact you for a resolution. STRS Ohio may also make minor corrections to your annual report based on payroll reports, withdrawal applications or deposit and service report information received.

How do I correct my annual report for a member who was paid in July for June earnings and should not be included in the report?

First, remove the member from the annual report. Then submit a backposting to move July contributions for the member back to the previous fiscal year. For guidance on submitting a backposting, refer to the ESS Instructions or view the backposting tutorial on the employer website.

Where can I find more information about annual reporting?

You can visit the employer website for helpful resources, including annual reporting instructions, answers to frequently asked questions and an online service credit calculator. Employers can also access a payroll report summary in ESS to obtain historical payroll information for individuals or your district as a whole.

For More Information

Log on to the employer website at www.strsoh.org/employer

Call the Employer Reporting Department toll-free at **888-535-4050** or send an email to report@strsoh.org