



## EMPLOYER FACT SHEET SERIES

# Calamity Days

Oftentimes inclement weather can affect your district's school year calendar. If your district is required to or chooses to make up calamity days by extending teacher workdays into June, June retirements may be affected.

For example, if your last day of school is originally scheduled on May 29, and the district incurred six calamity days, school will likely be in session on June 1. This poses a problem for members planning to retire effective June 1.

These retiring members have several options.

### *Options for retiring members.*

1. They can work in June and retire July 1; or
2. Not work in June, give up salary payments and contributions to STRS Ohio for the days not worked and still retire effective June 1; or
3. Not work in June, give up salary payments for the days not worked but complete contributions for those days by purchasing calamity days.

Purchasing calamity days allows members to complete contributions on their full contract and still retire effective June 1. According to Administrative Code Rule 3307:1-3-06, members can purchase calamity days by remitting member contributions on the salary they would have earned had they worked the extra days.

There are two options for purchasing calamity days:

#### **Option 1: Purchase through remaining payrolls**

1. Employer calculates the member contributions due, increases the contribution deduction and reports and remits these contributions on any fiscal year payroll report submitted before the member's retirement effective date.
2. Include the contributions on payroll reports, deposit and service reports and the annual report.
3. Employer contributions should accompany member contributions.

#### **Option 2: Purchase with lump-sum payment**

1. Employer calculates the member contributions due and receives contributions directly from the member in one check made payable to STRS Ohio.
2. Employer composes a letter explaining the payment. Include the member's name, last four digits of their Social Security number and a calculation of the member contributions. The letter and check should be mailed to STRS Ohio, 275 E. Broad St., Columbus, OH 43215.
3. Employers will be invoiced for employer contribution amounts.

Under Section 3307.77 of the Revised Code (R.C.), employers are responsible for remitting the corresponding employer contributions when members purchase calamity days.

Employers must also remember to include all contributions they remit directly to STRS Ohio for the purchase of calamity days in deposit and service reports and their annual report.

# Frequently Asked Questions

## Does an employer have to allow retiring members the opportunity to purchase calamity days?

Yes. Section 3307.77, R.C., grants an educator who is under contract the right to complete contributions for any payroll period during which the educator was prevented from making regular retirement contributions for certain reasons.

## If a member chooses to purchase calamity days, who is required to pay the employer contribution amount?

Under Section 3307.77, R.C., **employers** are required to remit the corresponding employer contributions if a member chooses to purchase calamity days.

## How do I fill out Line 1 of the deposit and service report if a retiring member is purchasing calamity days?

If the employer reports and submits the member contributions for the calamity days with a regular payroll, then Line 1 of the deposit and service report should reflect the member's full contract earnings. However, if the member chooses to write a check directly to STRS Ohio for payment, then Line 1 of the deposit and service report should reflect the member's actual earnings for the fiscal year minus the daily rate times the number of calamity days the member is purchasing. In addition, in the comment section, please note the number of calamity days being purchased.

## Do I change the contract dates on the deposit and service report to reflect the actual school year if it was extended due to calamity days?

Line 15 should reflect the contract dates specified in the member's original contract. Please add notes in the comment section stating your district made up calamity days and indicate the date of the last teacher workday.

## Why would someone choose to purchase one or two calamity days? Does it make a big difference?

Members retiring effective June 1 are likely purchasing calamity days to complete their full contract. Anytime a member does not complete their full contract, it could affect their final average salary. Before deciding whether or not to purchase calamity days, members should contact an STRS Ohio benefits counselor by calling toll-free 888-227-7877. The member should request benefit estimates with and without the purchase of calamity days to determine the effect on their final average salary.

## Can an employer allow a retiring member to make up the calamity day another time?

No. Members are not permitted to complete contracts early for retirement purposes. For STRS Ohio purposes, compensation for work performed on holidays or weekends for the purpose of contract completion may not qualify for retirement contributions. For STRS Ohio to allow those contributions, employers have to provide evidence that other members who are not retiring also worked weekend or holidays to complete their contracts early.

## For More Information

Log on to the employer website at [www.strsoh.org/employer](http://www.strsoh.org/employer)

Call the Employer Reporting Department toll-free at **888-535-4050** or send an email to [report@strsoh.org](mailto:report@strsoh.org)