



EMPLOYER FACT SHEET SERIES

Absences and Leaves

for K–12 Employers

STRS Ohio members who are enrolled in the STRS Ohio Defined Benefit or Combined Plans and are prevented from making member contributions because of illness or injury; granted a leave of absence under Section 3319.13, 3319.131 or 3345.28 of the Revised Code (R.C.); or granted a leave pursuant to the Family and Medical Leave Act of 1993, may complete contributions or purchase leave service for the period of absence or leave.

*Please note:
Important points
to remember.*

- The maximum obtainable credit is **two years** for each period of absence or leave.
- The member must have been under contract during the leave.
- Members on an absence or leave from teaching cannot contribute on more than what they would have earned had they continued working.
- **Members on a leave of absence cannot receive a full year of credit by completing deposits on 120 days.**

Types of Leaves

There are two types of leaves. Each type requires different processing by the employer.

1. Current fiscal year absence or leave: This **interest-free** purchase must be made within the same fiscal year that the absence or leave occurred. There are two options for purchasing absences or leaves within the current fiscal year.

Option 1 — Purchase through remaining payrolls

The member is on an unpaid absence or leave and wishes to purchase the leave through remaining payrolls if available.

Step 1: Employer calculates the member contributions due and increases the contribution deductions in remaining payrolls during the year. Access a calculator for “Current Leave of Absence Cost” at www.strsoh.org/employer in the Resources section under “Calculators.”

Step 2: Include contributions on payroll reports and the annual report.

Step 3: Employer contributions should accompany member contributions (except for state foundation program employers).

Option 2 — Purchase with lump sum

The member is on an unpaid absence or leave and wishes to pay for the leave in a lump sum.

Step 1: Employer calculates the member contributions due and receives contributions directly from the member in a check made payable to STRS Ohio. Access a calculator for “Current Leave of Absence Cost” at www.strsoh.org/employer in the Resources section under “Calculators.”

Step 2: Complete the *Lump-Sum Purchase of Current Fiscal Year Absence or Leave* form and send it to STRS Ohio along with the member’s check. Payment must be received by June 30 of the same fiscal year the leave occurred.

Step 3: Employers will be invoiced for employer contribution amounts after STRS Ohio receives the member’s payment.

2. Past absence or leave: This purchase can be made any time after the end of the fiscal year in which the absence or leave ended. **The member will pay interest on both the member and employer contributions.**

Step 1: Member completes Part 1 of the *Certification of Past Period of Absence* form and provides it to the employer. This form can be found on the member website at www.strsoh.org by clicking on “During Your Career,” then “Forms,” then “Certify Purchasable Service Credit.”

Step 2: Employer certifies dates of absence or leave and the member’s contract salary, and then returns form to STRS Ohio.

Step 3: STRS Ohio calculates the member’s cost to purchase credit, including interest on member and employer contributions. Member submits payment directly to STRS Ohio.

Step 4: Employer is billed for employer contributions when member payment is received.

(continued)

Frequently Asked Questions

We granted a leave of absence for a teacher more than 10 years ago. Do we have to pay the employer contributions for this time?

Under Section 3307.77, R.C., the employer at the time of absence or that granted the leave is required to pay employer contributions. Any time an employer grants a leave of absence, it is incurring a future liability.

One of our teachers told us that STRS Ohio directed her to contact her employer for the cost to purchase a current fiscal year leave of absence. Is this correct?

Yes. Employers are required to calculate the cost of purchasing a current fiscal year leave. The cost is based upon what the member would have earned if he or she worked the entire year, minus any earnings received. Access a calculator for "Current Leave of Absence Cost" at www.strsoh.org/employer in the Resources section under "Calculators."

Can a member contribute on earnings equal to 120 days of employment and receive a full year of service credit for their leave?

No. To receive a full year of service credit, members must purchase their full contract. Members on a leave of absence cannot receive a full year of service credit by completing deposits on 120 days.

If a member decides to purchase a current fiscal year leave of absence and wants to pay contributions directly in a lump sum, how should the payment be made?

The member should write a check payable to STRS Ohio. The employer sends the check to STRS Ohio along with the *Lump-Sum Purchase of Current Fiscal Year Absence or Leave* form. Payment must be received by STRS Ohio by June 30 of the same fiscal year the leave occurred.

When does the employer receive the bill for a member's past leave of absence purchase?

Employers will receive an Employer Billing invoice for employer contributions when member payment is received.

Can a member purchase past leaves of absence via payroll deduction?

Members are not permitted to purchase past leaves of absence through payroll deduction. Past leaves of absence must be purchased via lump-sum payment.

What is the deadline for a member to purchase a leave interest-free?

To purchase a leave interest-free, the member must purchase the leave during the same fiscal year in which the leave ended.

A member has been granted a partially paid full year leave of absence. This member will earn \$25,000 in a year in which full-time earnings would have been \$65,000. How do I calculate service credit for this individual? Can they purchase the period of the partially paid leave and receive a full year of service credit?

Members who are granted a full year of leave with partial pay are entitled only to a partial year of service credit based on the percentage of leave pay. In this case, the member would receive 0.38 years of service credit ($\$25,000/\$65,000$). If the member chooses to make contributions on the full contract amount of \$65,000, they would earn a full year of service credit. To purchase a current fiscal year absence or leave, please see the two options listed on the front of this fact sheet.

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