

Employer Basics 101: Annual Reporting

Annual reporting process

Each year, all STRS Ohio reporting employers are required to submit an annual report in early 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, as well as service credit earned by active members.

To properly pay benefits for all members, STRS Ohio must know the amount of compensation and service credit each member earns during the STRS Ohio fiscal year (July 1–June 30). This information is reported in the employer's annual report. Payroll reports are based on **paid** compensation, while the annual report is based on **earned** compensation.

What information is required in the annual report?

Keep in mind, annual reports are only for member contributions.

Annual reports include the following information for each member:

- Employer number,
- Member name,
- Member Social Security number,
- Member type (active or reemployed),
- Regular (after-tax) member contributions,
- Tax-deferred (pretax) member contributions,
- Accrued contributions, and
- Service credit (for active members only).

Annual Reporting Checklist

- Reconcile annual report figures to payroll
- Determine accrued contributions (if applicable)
- Calculate service credit
- Submit annual report
- Complete service credit verification report (if required)
- Complete accrued verification report (if required)
- Review *Employer Detail Listing* report
- Contact STRS Ohio if discrepancies are found



Employer Name: Buckeye University
Ohio Local Schools

Employer Number: 9599

Report ID: 16747194

Type of Report: Regular

Reporting For: 07/01/2023 To 06/30/2024

SSN	Name	Membership Type	Pre- Tax	After- Tax	Accrued Contribution	S/C
XXX-XX-1298	Bud Abbott		16.58	0.00	0.00	0.01
XXX-XX-6366	Stan Laurel	R	46.15	0.00	0.00	0.00
XXX-XX-9807	Oliver Hardy		6,200.37	0.00	1,308.12	1.00
XXX-XX-4779	Charlie Chaplin		8.13	0.00	0.00	0.01

Understanding accrued contributions

Accrued contributions are contributions on compensation that is earned by June 30 of the fiscal year, but not paid until July or August of the next fiscal year. In other words, if an educator is paid through the summer (in July and August) for work performed during the school year, then contributions on those payments are considered accrued.

For example, if your July 1 pay is payment for time worked June 10–21, then those contributions should be marked as accrued contributions on your payroll report.

Correctly reporting accrued contributions is critical for STRS Ohio to properly pay benefits to members. It is important that contributions are correctly accounted for in the fiscal year in which they are earned or corrections must be made.

Contributions can only be considered accrued if payment is made in July or August for prior year earnings. For example, payment made in October for work done in June is not considered accrued contributions but a correction to a prior fiscal year annual report. To make a correction, a backposting must be submitted in ESS.

Processing annual reports

How do I reconcile the annual report to fiscal year payroll reports?

Part of the annual reporting process includes reconciling the annual report to fiscal year payroll reports. It is important to remember that the annual report is based on what is **earned** during the fiscal year, not paid. To reconcile to a fiscal year payroll report, STRS Ohio uses the following formula:

Annual report =

current fiscal year payroll

– prior year accrued contributions

+ current year accrued contributions

+ or – any backpostings included in payroll reports.

How do I submit my annual report?

STRS Ohio requires the annual report to be submitted by using one of the following methods:

- Online report via ESS, or
- Secure file upload application on our website.

When is my annual report due?

Annual reports are due to STRS Ohio early August each year. This year's report is due **by the first Friday in August**. Penalties will be assessed for late reports. Penalties **up to \$500** per day can be incurred.

Am I required to provide any other information?

Once your annual report is received and processed you may receive the following additional reports.

Service credit verification report

Employers may receive a service credit verification report if service credit appears inconsistent with contributions. For example, if the employer reports \$70 in member contributions and a full year of service credit is given, then STRS Ohio will generate a report asking the employer to verify the member's service credit. All questionable service credit is included on one report sent to the employer. Complete the number of days worked or percentage of full-time equivalent (FTE) for colleges and



universities and indicate whether the individual was full or part time. A sample of the online service credit verification screen is on Page 4.

Your school's annual report contact will be notified via email when your online service credit verification

is available for completion in ESS. For complete instructions, see the tutorial video in the Education & Training section of the employer website or find the ESS Instructions on the employer website.

Understanding accrued contributions

Pay Date	Contributions	Accrued Indicator
7/15/2023	\$179.15	Y
7/31/2023	\$179.15	Y
8/15/2023	\$179.15	Y
8/30/2023	\$179.15	Y
9/13/2023	\$200.04	
9/30/2023	\$200.04	
10/15/2023	\$200.04	
10/31/2023	\$200.04	
11/15/2023	\$200.04	
11/29/2023	\$200.04	
12/13/2023	\$200.04	
12/30/2023	\$200.04	
1/15/2024	\$200.04	
1/31/2024	\$200.04	



Paid in 2023–2024 fiscal year.
Move back to 2022–2023 fiscal year.

Pay Date	Contributions	Accrued Indicator
2/14/2024	\$200.04	
2/28/2024	\$200.04	
3/13/2024	\$200.04	
3/31/2024	\$200.04	
4/15/2024	\$200.04	
4/30/2024	\$200.04	
5/15/2024	\$200.04	
5/29/2024	\$200.04	
6/15/2024	\$200.04	
6/30/2024	\$200.04	
7/15/2024	\$200.04	Y
7/31/2024	\$200.04	Y
8/14/2024	\$200.04	Y
8/31/2024	\$200.04	Y



Paid after 6/30.
Move back to 2023–2024 fiscal year.



Service credit verification report for K-12 employers

Work Report Editor

Save Apply Cancel

Employer: Test Employer	Work Report Type: Regular	Report Period: 07/01/2023 - 06/30/2024
Billing Location:	Work Report Status: Initial	Identifier: #195440458 - Work Report: Jul-2...
Report Source: Service Credit Verification	Report Start Date: 07/01/2023	Pay Date: 06/30/2024
Date Released:	Date Received: 07/24/2024	Trans#: 195440458
User Released:	Batch No:	Updated By:

Summary Detail

Barg Unit Id:
 Exception Filter:

Tools	Actions	SSN	Participant Name	Report Stop Date	Report Type	Record Status	Days	Hours	Original Serv Credit
	<input type="checkbox"/>	000-13-6714	SHAWN, SHA...	06/30/2024	Service Credit ...				
	<input type="checkbox"/>	000-27-6329	TODD, TODD R	06/30/2024	Service Credit ...				
	<input type="checkbox"/>	000-32-0799	MICHAEL, MI...	06/30/2024	Service Credit ...				
	<input type="checkbox"/>	000-92-0573	DAVID, DAVID...	06/30/2024	Service Credit ...				
	<input type="checkbox"/>	000-98-9705	TROY, TROY A	06/30/2024	Service Credit ...				
	<input type="checkbox"/>	001-34-4062	robert, robert	06/30/2024	Service Credit ...				
	<input type="checkbox"/>	001-42-0264	RACHEL, RA...	06/30/2024	Service Credit ...				
	<input type="checkbox"/>	002-16-8422	ASHLEY, ASH...	06/30/2024	Service Credit ...				
	<input type="checkbox"/>	002-23-6919	CHRISTOPHE...	06/30/2024	Service Credit ...				

# of Participants:	9
# of Rows:	9
Billing Type:	Contribution
Agreement:	Service Credit Verification

ice	Calculated Service Credit	Override Service Credit	Adjustment Service Credit	Full Time/Part Time	Total Contributions	Category Name
1				P	\$141.32	STRS
1				P	\$142.40	STRS
1				P	\$204.13	STRS
1				P	\$263.01	STRS
1				P	\$282.98	STRS
1				P	\$315.00	STRS
1				P	\$328.37	STRS
1				P	\$710.47	STRS
1				P	\$14.00	STRS

Note: This is one screen. To see additional columns, scroll to the right.



Service credit verification report for College and Universities

Work Report Editor

Save Apply Cancel

Employer:	Test Employer	Work Report Type:	Regular	Report Period:	07/01/2023 - 06/30/2024
Billing Location:		Work Report Status:	Initial	Identifier:	#195440458 - Work Report: Jul-2...
Report Source:	Service Credit Verification	Report Start Date:	07/01/2023	Pay Date:	06/30/2024
Date Released:		Date Received:	07/24/2024	Trans#:	195440458
User Released:		Batch No:		Updated By:	

Summary Detail

Barg Unit Id: Exception Filter:

Tools	Actions	SSN	Participant Name	Report Stop Date	Report Type	Record Status	Days	Hours	Summer FTE
		000-13-6714	SHAWN, SHA...	06/30/2024	Service Credit ...				
		000-27-6329	TODD, TODD R	06/30/2024	Service Credit ...				
		000-32-0799	MICHAEL, MI...	06/30/2024	Service Credit ...				
		000-92-0573	DAVID, DAVID...	06/30/2024	Service Credit ...				
		000-98-9705	TROY, TROY A	06/30/2024	Service Credit ...				
		001-34-4062	robert, robert	06/30/2024	Service Credit ...				
		001-42-0264	RACHEL, RA...	06/30/2024	Service Credit ...				
		002-16-8422	ASHLEY, ASH...	06/30/2024	Service Credit ...				
		002-23-6919	CHRISTOPHE...	06/30/2024	Service Credit ...				

of Participants: 9

of Rows: 9

Billing Type: Contribution

Agreement: Service Credit Verification

Fall FTE	Spring FTE	Original Service Credit	Calculated Service Credit	Override Service Credit	Adjustment Service Credit	Full Time/Part Time	Total Contributions	Category Name
		1				P	\$141.32	STRS
		1				P	\$142.40	STRS
		1				P	\$204.13	STRS
		1				P	\$263.01	STRS
		1				P	\$282.98	STRS
		1				P	\$315.00	STRS
		1				P	\$328.37	STRS
		1				P	\$710.47	STRS

Note: This is one screen. To see additional columns, scroll to the right.

Annual Reporting • Page 5

Accrued verification report

In the fall, employers may receive the accrued verification report if accrued contribution amounts reported on their annual report do not match those reported through payroll.

To ensure accuracy of each member’s account, the employer is required to verify which accrued contribution amount is correct. Accrued contributions are contributions on compensation that is earned by June 30 of the fiscal year, but not paid until July and August of the next fiscal year. For example, this may be “summer stretch” pay, “advance” or perhaps payment for a late time card.

This report will list the total amount of accrued contributions reported through payroll, as well as the total accrued contribution amount reported on the annual report. To complete this report, choose the report title that shows the correct amount of

accrued contributions (either “Annual” or “Payroll”). If neither amount is correct, please choose “Neither” and indicate the correct amount of accrued contributions in the Notes field for that particular member. For step-by-step instructions, please see the tutorial in the Education & Training section of the employer website.

Employer Detail Listing report

Starting in October, employers will receive an *Employer Detail Listing* report. This report lists the final amount of contributions and service credit that STRS Ohio has posted to individual member accounts for the fiscal year. Employers should keep this report for their file as it is considered a final record. A sample report is on Page 7. Your *Employer Detail Listing* report can also be found on ESS by clicking on “Documents” in the Application Menu.

Work Report Editor

Save Apply Cancel

Employer:	Work Report Type: Regular	Report Period: 07/01/2023 - 06/30/2024	# of Participants: 5
Billing Location:	Work Report Status: Initial	Identifier: #195440335 - Work Report: Jul-2...	# of Rows: 5
Report Source: Accrued Verification	Report Start Date: 07/01/2023	Pay Date: 06/30/2024	Billing Type: Contribution
Date Released:	Date Received:	Trans#: 195440335	Agreement: Accrued Verification Report
User Released:	Batch No:	Updated By: DBO	

Summary Detail

Barg Unit Id: ARV - Accrued Verification Exception Filter: Please Select

Tools	Actions	SSN	Participant Name	Report Stop Date	Report Type	Record Status	Accrued Payroll Pre Tax	Accrued Payroll After Tax	Annual Report Accrued Amount	Verification Indicator	AR - FY End / BP - FY Start / PY - FY End	Notes	Category Name
		002-16-8422	ASHLEY, ASH...	06/30/2024	Accrued Verifi...	Validated	\$725.06	\$0.00	\$0.00	Payroll	2024		STRS
		001-34-4062	robert, robert	06/30/2024	Accrued Verifi...	Validated	\$710.82	\$0.00	\$975.06	Annual	2024		STRS
		000-98-9705	TROY, TROY A	06/30/2024	Accrued Verifi...	Validated	\$785.06	\$0.00	\$692.59	Neither	2024		STRS
		002-00-9091	JACODIMUS, ...	06/30/2024	Accrued Verifi...	Validated	\$185.05	\$0.00	\$475.98		2024		STRS
		001-42-0264	RACHEL, RA...	06/30/2024	Accrued Verifi...	Validated	\$580.60	\$0.00	\$648.94		2024		STRS

Accrued verification screen



STATE TEACHERS RETIREMENT SYSTEM OF OHIO

EMPLOYER DETAIL LISTING FOR YEAR ENDING JUNE 30, 2024

DATE: 11/1/2024

TIME: 15:08

PAGE: 1

**OHIO LOCAL SCHOOLS
ATTN: TREASURER
123 MARKET ST
ANYTOWN, OH 43210**

EMPLOYER CODE: 9599

MEMBER NAME	ACCOUNT	AFTERTAX	PRETAX	SVC	YEAR	ACCRUED
VICKI LOCKARD	XXX XX XXXX	0.00	2,609.40	1.00	2024	434.88
RITA JOHNSON	XXX XX XXXX	0.00	2,081.81	1.00	2024	346.96
KELE' WILLIS	XXX XX XXXX	0.00	4,994.61	1.00	2024	832.42
MARY LOU WRIGHT	XXX XX XXXX	0.00	13.42	.02	2024	0.00
SUE VOGEL	XXX XX XXXX	0.00	4,460.53	1.00	2024	743.42
JOHN MORTON	XXX XX XXXX	0.00	2,863.64	1.00	2024	477.26
TASHA MCGINNIS	XXX XX XXXX	0.00	2,911.30	1.00	2024	485.16
LASCHELLE HAYES	XXX XX XXXX	0.00	4,212.26	1.00	2024	702.04
JULIE LEWIS	XXX XX XXXX	0.00	10.73	.01	2024	0.00
JAMES WEBB	XXX XX XXXX	0.00	132.37	.17	2024	0.00
KATHRYN DUFOUR	XXX XX XXXX	0.00	4,029.28	1.00	2024	671.54
JANICE TAYLOR	XXX XX XXXX	0.00	321.52	.33	2024	0.00
CHRISTOPHER DECKART	XXX XX XXXX	0.00	67.81	.07	2024	0.00
SUZI SMITH	XXX XX XXXX	0.00	18.79	.02	2024	0.00
ANDREA WILLIAMS	XXX XX XXXX	0.00	2,962.69	1.00	2024	493.78
COURTNEY LINN	XXX XX XXXX	0.00	3,571.89	1.00	2024	595.30
JANE GREENE	XXX XX XXXX	0.00	2,837.63	1.00	2024	472.92
ROGER LUCAS	XXX XX XXXX	0.00	8.05	.01	2024	0.00
KENNETH WOODLAND	XXX XX XXXX	0.00	2,120.81	1.00	2024	353.46
PAULA JOHNSON	XXX XX XXXX	0.00	3,595.88	1.00	2024	599.30
JOSEPH THOMAS	XXX XX XXXX	0.00	2,212.60	1.00	2024	368.76
KELLEY ALLEN	XXX XX XXXX	0.00	4,388.36	1.00	2024	731.38
JENNIFER THOMSON	XXX XX XXXX	0.00	2,148.96	1.00	2024	358.14
BONNIE THOMAN	XXX XX XXXX	0.00	10.74	.01	2024	0.00
MARISSA MAHONE	XXX XX XXXX	0.00	3,413.28	1.00	2024	568.86
SALLY HARRIS	XXX XX XXXX	0.00	324.97	.38	2024	0.00
JENNIFER RAINIER	XXX XX XXXX	0.00	3,832.95	1.00	2024	638.82
LISA BAUER	XXX XX XXXX	0.00	2,042.56	1.00	2024	340.42
AMANDA MARCUM	XXX XX XXXX	0.00	4,655.81	1.00	2024	775.96
ZACHARY BARNETT	XXX XX XXXX	0.00	5.37	.01	2024	0.00
EMILY DOTSON	XXX XX XXXX	0.00	4,200.85	1.00	2024	700.14

Employer Detail Listing report

