

Hello and welcome to STRS Ohio's *Employer Basics 101: Annual Reporting* webinar. I'm Patty Gordon, and joining me today is Todd Wolford.

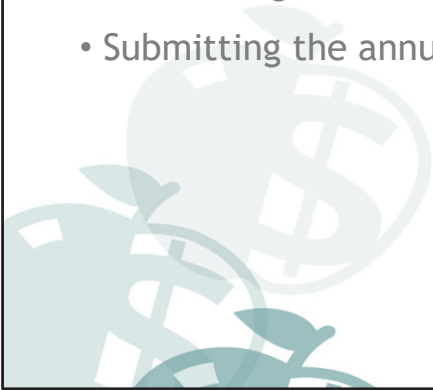
During today's webinar:

- All participants' cameras are off and you are automatically muted.
- You can press the ALT key on your keyboard to open or close the Zoom control panel.
- You can ask questions in the Q&A pane on the control panel.

Make sure you have printed copies of the handouts for today's session.

Annual Reporting 101

- What to include in the report
- Accrued contributions
- Calculating service credit
- Submitting the annual report to STRS Ohio



The **annual report is required once a year** from all STRS Ohio employers.

- The report is **due by the first Friday in August** and can be submitted any time after final fiscal year totals are known.

We're going to spend the next few minutes talking about some annual reporting basics, including:

- What information to include in the report,
- Accrued contributions,
- Calculating service credit, and
- Submitting the report to STRS Ohio.

What to Include in the Report

STATE TEACHERS RETIREMENT SYSTEM OF OHIO Date : 08/03/2024 Time : 15:38
Annual Reporting Work Report Page : 2 of 2

Employer Name: Buckeye University Employer Number: 9599 Report ID: 16747194 Type of Report: Regular

Reporting For: 07/01/2022 To 06/30/2023

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

Pretax employee contribution After-tax employee contribution



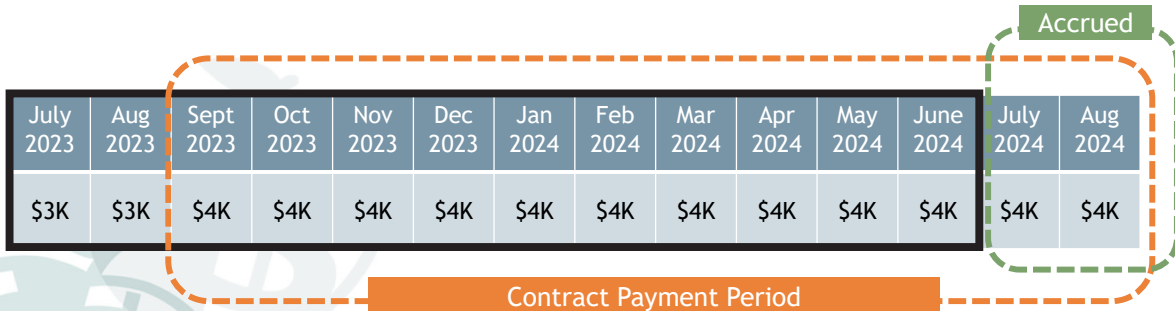
Each annual report **must include**:

- Every member's Social Security number,
- Name,
- Membership type (active or reemployed retiree),
- Total pretax and after-tax contributions for the fiscal year, and
- Accrued contributions and service credit earned.

Keep in mind, most employers withhold contributions on a pretax or tax-deferred basis. The majority of you will leave the after-tax field blank.

Accrued Contributions

- Earned by June 30; paid after July 1
- Only payments made in July and August



The first important annual reporting term we will discuss is **accrued contributions**.

In the example, let's discuss the **STRS Ohio fiscal year versus the contract payment period** for staff members working for nine months but being paid over 12 months.

- The **fiscal year** is outlined in **black** (July 1 through June 30)
- The **12-month contract payment** period is highlighted in **orange**. This is typically September through August.
- **Accrued contributions** are highlighted in **green**.

The definition of accrued contributions is contributions on compensation earned by June 30 of the fiscal year, but not paid until July and August of the next fiscal year. This can be summer stretch pay or advance pay.

Accrued contributions are commonly misunderstood. They can be anything earned prior to June 30 and paid in July and August, which can include **supplemental payments, base contract payment and more**.

Accrued contributions are listed two times on the annual report *[refer to previous slide]* :

- In the total contributions column, and
- On the accrued contribution line.

List them correctly on the **annual report** and mark them as accrued contributions in **payroll reports**.

Calculating Service Credit

- Report service credit for each active member
- Reemployed retirees do not earn service credit
- If a member has a full-time contract and has completed at least 120 days, he or she receives a full year of service credit



Employers are required to **report service credit** earned for each active member. Some things to remember about service credit are:

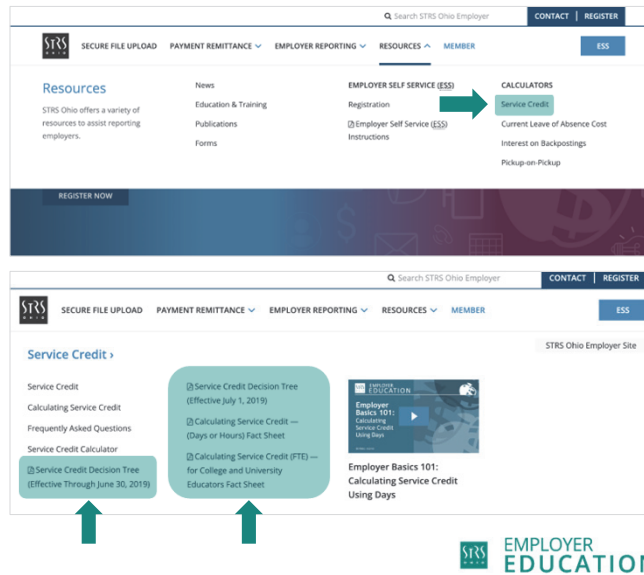
- **Reemployed retirees do not earn service credit.**
- Members who meet the criteria of the **STRS Ohio definition of a full-time employee** and have worked at least **120 days** would receive a full year of service credit.
- Full-time employees **working less than 120 days** or **part-time individuals** will be calculated as part-time.

Let's take a look at some helpful tools for calculating service credit.

Service Credit Calculation Tools

Tools are available on the STRS Ohio Employer Website to help calculate service credit for part-time members:

- Service credit calculator
- *Service Credit Decision Tree*
- Fact sheet on calculating service credit using FTE



When calculating service credit for part-time members, you can find several helpful tools on the STRS Ohio Employer Website to assist you.

- A link to the **service credit calculator** can be found on the home page of the employer website under Calculators.
- There are a lot of resources in the Service Credit topic under Employer Reporting on the home page of the employer website, including:
 - ***Service Credit Decision Tree***
 - **Fact sheets for calculating service credit using Days or Hours or Full-Time Equivalent (FTE)**

Let's check in to see if there are any questions at this point.

Submitting the Report

- Submit via Employer Self Service (ESS) or secure file upload
- Use only one method to submit your report
- If you or your Information Technology Center (ITC) use secure file upload, refer to the annual reporting record layout for file format
- If you submit through ESS, your report is available on July 1



Once your annual report is completed, you can **submit it to STRS Ohio one of two ways:**

- **Employer Self Service (ESS)**
- Electronic submission using **secure file upload**

If you want to **change methods**, please contact your annual reporting representative.

If you or your Information Technology Center (ITC) uses secure file upload to submit the annual report, refer to the annual reporting **record layout for the file format**. This can be found in the Annual Reporting Resource Center on the employer website and on the secure file upload page.

If you submit your annual report through **ESS**, your report will be available on **July 1**.

- Your annual reporting contacts will be notified via email when the report is ready to complete.
- I would suggest registering for our **live webinar on June 22 at 10 a.m.** for ESS users only.
- You can also view the **Annual Reporting in ESS on-demand webinar** in the Education & Training section of the employer website or refer to the ESS Instructions.

[Live poll: Method used to submit annual report]

Annual Reporting Terminology

- Backpostings versus accrued contributions
- **Backposting** – adjustment/entry used to allocate or move contributions paid in the current year to the fiscal year in which they were earned
 - Backpostings are needed if reporting contributions after Aug. 1 that were not part of the previous year’s annual report total contributions
 - Created in ESS or via file in proper record layout
- **Accrued contribution** – moves contributions to the fiscal year just ended; can only be used in July and August



Another important term to remember during the annual reporting process is backposting.

The **definition** of a backposting is an adjustment or account correction made for work performed in a prior fiscal year.

For example, let’s say you forgot to pay a coach for last year’s baseball season and will be making that payment in October.

Follow these three steps: payroll, payment, then backposting.

By law, STRS Ohio must calculate a member’s retirement benefit based on the time period in which compensation was **earned**. Therefore, any time a correction is made to a prior year’s earnings, a backposting should be completed to alert STRS Ohio that money needs to be moved to a prior fiscal year. If you are unsure of how to create and submit a backposting, please refer to the backposting tutorial or ESS Instructions on the employer website.

Backposting versus accrued contributions:

- Accrued contributions are stretch pay or something paid in July or August for work performed in the previous fiscal year.
 - Make sure you are marking accrued contributions on both the annual report and payroll report.
- Backpostings are paid after August and are not part of the previous year’s annual report.
- Accrued contributions can only be used in July and August.

Balancing Your Annual Report to Payroll

Collect the following information:

1. Current fiscal year payroll total (July 1-June 30)
2. Accrued contributions reported for the prior year
3. Accrued contribution total you plan to report in this year's annual report
4. Backpostings made on payments included in current fiscal year payroll reports




Before you start the reconciliation process, you will need four pieces of information:


1. Your total amount of member contributions reported in payroll for the current fiscal year from July 1 to June 30;
2. The total amount of member contributions reported as accrued on last year's annual report;
3. The total amount of member contributions you plan to report as accrued on this year's annual report; and
4. The total amount of backpostings made on payments included in current fiscal year payroll reports.

The first two items can be obtained by creating a payroll report summary in ESS.

Balancing Your Annual Report to Payroll




Payroll report summary




STATE TEACHERS
RETIREMENT SYSTEM
OF OHIO

275 East Broad Street
Columbus, OH 43215-3771
800-225-7877
www.strsoh.org

PAYROLL REPORT SUMMARY			
Report Type	Payroll (Member Contribution)	Start Pay Date:	07/01/2023
SSN:	XXX-XX-1272	Plan Type:	DB
		Stop Pay Date:	06/30/2024
Pay Date	Report Status	Contribution Amount	
05/10/2024	Open	697.97	
04/25/2024	Complete	697.97	
04/10/2024	Complete	697.97	
03/25/2024	Complete	697.97	
03/08/2024	Complete	697.97	
02/23/2024	Complete	697.97	
02/09/2024	Complete	697.97	
01/25/2024	Complete	697.97	
01/10/2024	Complete	697.97	
12/22/2023	Complete	697.97	
12/08/2023	Complete	697.97	
11/23/2023	Complete	697.97	
11/09/2023	Complete	697.97	
10/25/2023	Complete	697.97	
10/10/2023	Complete	697.97	
09/25/2023	Complete	697.97	
09/08/2023	Complete	729.47	
08/25/2023	Complete	657.77 / ACCRUED	
08/10/2023	Complete	657.77 / ACCRUED	
07/25/2023	Complete	657.77 / ACCRUED	
07/10/2023	Complete	657.77 / ACCRUED	
		14,528.08	

**2022-2023
accrued
contributions
reported on 2023
annual report**




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To create a **payroll report summary**:

- Log in to ESS from the employer website
- Click on “Payroll Summary” under Additional Tools
- Enter the member’s Social Security number
- Insert the date range (fiscal year is July 1 through June 30)

The first two items we need for our calculation can be found on this report:

- **Total contributions** for current fiscal year
- Total **prior year accrued** contributions

Remember, we are discussing some troubleshooting techniques if your report does not balance. I would not suggest doing this for all of your employees.

Balancing Your Annual Report to Payroll


Collect the following information:

1. Current fiscal year payroll total (July 1-June 30)
2. Accrued contributions reported for the prior year
3. Accrued contribution total you plan to report in this year's annual report
4. Backpostings made on payments included in current fiscal year payroll reports



The next piece of information you need is the amount of member contributions that will be remitted in July and August for work already performed by June 30.

Balancing Your Annual Report to Payroll



Payroll report summary

PAYROLL REPORT SUMMARY			
Report Type	Payroll (Member Contribution)	Start Pay Date:	07/01/2023
SSN:	XXX-XX-1272	Plan Type:	DB
Stop Pay Date:	06/30/2024		
Pay Date	Report Status	Contribution Amount	
05/10/2024	Open	697.97	
04/25/2024	Complete	697.97	
04/10/2024	Complete	697.97	
03/25/2024	Complete	697.97	
03/08/2024	Complete	697.97	
02/23/2024	Complete	697.97	
02/09/2024	Complete	697.97	
01/25/2024	Complete	697.97	
01/10/2024	Complete	697.97	
12/22/2023	Complete	697.97	
12/08/2023	Complete	697.97	
11/23/2023	Complete	697.97	
11/09/2023	Complete	697.97	
10/25/2023	Complete	697.97	
10/10/2023	Complete	697.97	
09/25/2023	Complete	697.97	
09/08/2023	Complete	729.47	
08/25/2023	Complete	657.77 ACCRUED	
08/10/2023	Complete	657.77 ACCRUED	
07/25/2023	Complete	657.77 ACCRUED	
07/10/2023	Complete	657.77 ACCRUED	
		<hr/>	
		14,528.08	

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The majority of this total will consist of contributions on contract payouts from the school year that just ended.

In our example today, **20 of the 24 contract payments** were paid through June 30.

This means **four payments** will still be paid in the summer (July and August). This is item three on the list of information we need: **current year accrued contributions**.

Balancing Your Annual Report to Payroll

Collect the following information:

1. Current fiscal year payroll total (July 1-June 30)
2. Accrued contributions reported for the prior year
3. Accrued contribution total you plan to report in this year's annual report
4. Backpostings made on payments included in current fiscal year payroll reports



The last item you will need is the total amount of backpostings for payments included in your current fiscal year payroll reports.

Balancing Your Annual Report to Payroll

Summary of backpostings

Pay Date	Report Status	Contribution Amount
06/10/2024	Complete	\$72.00
05/25/2024	Complete	\$85.00
05/10/2024	Complete	\$250.00
04/25/2024	Complete	\$725.00
04/25/2024	Complete	\$36.00
12/23/2023	Complete	\$865.00
12/23/2023	Complete	\$467.00
		\$2,500.00

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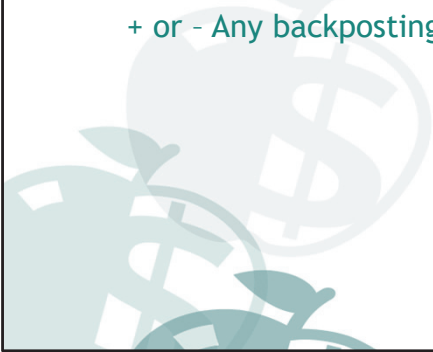
You can find your backposting totals in two locations:

- This screenshot shows the **payroll report summary**, which is listed under the member's Social Security number
- The **adjustment summary report** is in ESS under Documents and shows a list of all members

Balancing Your Annual Report to Payroll

To determine if your annual report balances to payroll:

- Current fiscal year payroll total (July 1-June 30)
- Last year's annual report accrued contribution total
- + Accrued contributions in this annual report
- + or - Any backpostings included in payroll reports



Now that you have gathered this information, use this formula.

Current fiscal year payroll total, minus last year's accrued contribution total, plus accrued contributions you plan to report in this annual report, plus or minus backpostings included in payroll reports.

Troubleshooting – Items to Consider

Did you make any mass corrections (backpostings) during this fiscal year for a prior fiscal year?

Examples:

- Bonus earned in prior year (report card, TIF) paid this year
- Contract ratification resulting in pay adjustments to a prior year

Resolution: If backpostings were made, check with your ITC on how to adjust payroll year-to-date totals



Here are a few common things to consider if your annual report is out of balance.

Backpostings are paid in the current year but earned in the prior year.

- Double check to make sure you adjusted the year-to-date totals.

Mass adjustments such as a report card bonus may have occurred.

- This would typically be paid the year after state standards were exceeded.

You may have forgotten to adjust your current year accumulators in your payroll system. If this is the case, your current year annual report total will be **overstated** by the total member contribution amount on the bonuses paid.

Troubleshooting – Items to Consider

Are all contributing members listed in your annual report?

Examples:

Specific employee groups accidentally omitted from report:

- Contracted service individuals not paid through payroll
- Members with full pickup-on-pickup paid through a separate board account

Resolution: Ensure all contributing members, regardless of employment status, are listed in the annual report



Another issue that prevents your annual report from balancing to payroll is the accidental omission of some contributing members from your annual report.

The two most common groups of contributing employees omitted from annual reports are **independent contractors** and **administrators receiving pickup-on-pickup**.

Since **independent contractors** are generally not paid through a payroll account, they can be an easy group to forget. If your district uses state software, it is possible to merge your regular report with a report containing your independent contractor information. For specific instructions, you will need to contact your ITC. If you don't report using either of these two systems, you are still expected to merge contracted service worker contribution information into your annual report.

Another group that may be missing from your report are **administrators who receive pickup-on-pickup**. If you are not deducting member contributions from those administrators' paychecks, your reporting system may not include those individuals in your annual report since they are paid through a separate board account instead of your regular payroll account. Generally, this is not an issue for employers using state software, but it is always something to check for if your annual report does not balance.

The bottom line is that all contributing members, regardless of employment status, must be listed in your annual report.

Troubleshooting – Items to Consider

Do at least some members have accrued contributions listed?
(This may not apply to year-round schools.)

Example:

- If you have teachers who only work nine months of the year, but are paid over 12 months, then you must report accrued contributions

Resolution: Ensure accrued contributions are reported appropriately throughout the summer months and the amount you expect to remit during that period is listed in the accrued contribution column in your annual report



Another issue to watch out for is the presence or absence of **accrued contributions** listed in your annual report.

- Administrators or teachers working year-round **would not have accrued contributions.**
- Teachers working nine months who are paid over 12 months **would have accrued contributions.**

If you review your report and notice accrued contributions are not listed for anyone, that could be part of your problem when balancing your report.

Ensure accrued contributions are reported correctly throughout July and August and be sure the total amount of accrued contributions is listed in your annual report.

Troubleshooting – Items to Consider

Were you required to complete an accrued verification report last fall (typically late September)?

Resolution: Check last year’s accrued verification report to see if the amounts reported match the member accounts out of balance. Remember to update your payroll system to adjust the accrued contribution totals accordingly if needed.



If you were required to complete an **accrued verification report** last fall, it could affect this year’s annual report if you didn’t update your payroll system accordingly.

There are two possibilities:

- **Payroll** — your accrued figure was adjusted on the annual report
- **Annual** — your total was adjusted on the payroll report

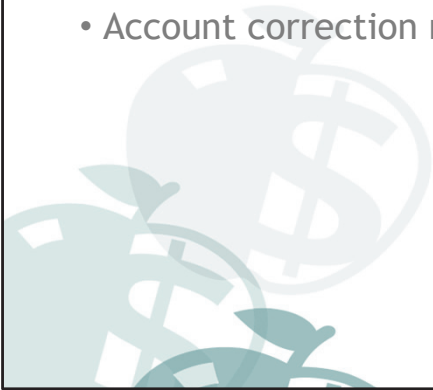
Make sure you double check your totals.

Are there any questions about these troubleshooting items?

Once you balance and submit your annual report, STRS Ohio may send you the service credit verification report and/or the accrued verification report to complete.

Service Credit Verification Report

- Generated if service credit seems inconsistent with contributions on annual report
- Many part-time members
- Account correction may be needed



First, let's take a look at the service credit verification report. A copy of the report is included in your handouts for today. This report is generated for any members whose service credit on the annual report appears inconsistent with the contributions reported.

For example:

- You reported \$70 in contributions and 1.00 year of service credit for an individual
- Many part-time members

If verification is required for anyone's service credit, an **email notification** will be sent to your school's designated contact when the report is available for completion in ESS.

The purpose of the report:

- Make sure service credit is calculated correctly
- Review service credit totals while information is still available
- Identify corrections
 - No days with contributions — refund or backpost the contributions
 - May need to check with your STRS Ohio annual reporting representative to determine the next step

Service Credit Verification Report

- Received and submitted via ESS
 - Enter number of days worked or percent of full-time equivalent (FTE)
 - Verify part-time or full-time status



There are only two fields required to be completed on the service credit verification report: number of days worked or percentage of full-time equivalent and employment status.

Service Credit Verification Report

Job#	Actions	SSN	Participant Name	Report Ship Date	Report Type	Record Status	Days	Hours	Original Service Credit	Calculated Service Credit	Override Service Credit	Adjustment Service Credit	Full-time/Part-time	Total Contributions	Category Name
		000-13-8714	SHAWN, SHA...	06/30/2024	Service Credit				1				P	\$141.32	STRS
		000-27-6329	TODD, TODD R	06/30/2024	Service Credit				1				P	\$142.40	STRS
		000-32-0799	MICHAEL, M...	06/30/2024	Service Credit				1				P	\$204.13	STRS
		000-82-0573	DAVID, DAVID	06/30/2024	Service Credit				1				P	\$283.01	STRS
		000-89-9705	TROY, TROY A	06/30/2024	Service Credit				1				P	\$282.98	STRS
		001-34-4062	robert, robert	06/30/2024	Service Credit				1				P	\$315.00	STRS
		001-42-0284	RACHEL, RA...	06/30/2024	Service Credit				1				P	\$328.37	STRS
		002-16-8422	ASHLEY, ASH...	06/30/2024	Service Credit				1				P	\$710.47	STRS
		002-23-6919	CHRISTOPHE...	06/30/2024	Service Credit				1				P	\$14.00	STRS

Our first example screenshot shows the service credit calculated using days.

- K–12 schools
- Colleges and universities using days

Complete the Days column and Full-time/Part-time column

If you don't track service credit using days, use the Hours column. You will only use one method, never both days and hours.

Refer to your handout for a larger screenshot.

Service Credit Verification Report

Barg Unit Id	Actions	SSN	Participant Name	Report Ship Date	Report Type	Record Status	Days	Hours	Summer FTE	Fall FTE	Spring FTE	Original Service Credit	Calculated Service Credit	Override Service Credit	Adjustment Service Credit	Full Time/Part Time	Total Contributions	Category Name
000-13-6714		SHAWN, SHA...	06/30/2024	Service Credit								1				P	\$141.32	STRS
000-27-6329		TODD, TODD R	06/30/2024	Service Credit								1				P	\$142.40	STRS
000-32-0799		MICHAEL, M...	06/30/2024	Service Credit								1				P	\$204.13	STRS
000-92-0573		DAVID, DAVID	06/30/2024	Service Credit								1				P	\$263.01	STRS
000-99-9705		TROY, TROY A	06/30/2024	Service Credit								1				P	\$262.98	STRS
001-34-4062		robert, robert	06/30/2024	Service Credit								1				P	\$315.00	STRS
001-42-0264		RACHEL, RA...	06/30/2024	Service Credit								1				P	\$328.37	STRS
002-16-8422		ASHLEY, ASH...	06/30/2024	Service Credit								1				P	\$710.47	STRS
002-23-6919		CHRISTOPHE...	06/30/2024	Service Credit								1				P	\$14.00	STRS



Our next screenshot is for colleges and universities who calculate service credit based on a percentage of full-time equivalent (FTE).

Use the Summer, Fall and Spring FTE columns (highlighted in blue) as well as the Full-time/Part-time column.

Do not use decimals or percentage signs. Enter 50 percent as five zero.

Please submit your service credit verification report by the third week of August to ensure the correct service credit amount appears on the members' annual statements.

Accrued Verification Report

Only generated if accrued contributions reported on payroll reports do not match accrued contributions on annual report



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The other report you may receive after your annual report has been processed is the accrued verification report.

- Sent in mid-September
- Annual report vs. payroll accrued
- If you don't receive this report, don't panic — your accrued contributions are balanced

Accrued Verification Report

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: 06/30/2023 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 / BR - FY Start / PY - FY End	Notes	Category Name
		002-16-8422	ASHLEY, ASH	06/30/2024	Accrued Verif.	Validated	\$725.06	\$0.00	\$0.00		2024		STRS
		001-34-4062	robert, robert	06/30/2024	Accrued Verif.	Validated	\$710.82	\$0.00	\$975.06	Payroll	2024		STRS
		000-99-9705	TROY, TROY A	06/30/2024	Accrued Verif.	Validated	\$785.06	\$0.00	\$692.59	Annual	2024		STRS
		002-00-9091	JACODIMUS,	06/30/2024	Accrued Verif.	Validated	\$195.05	\$0.00	\$475.98	Neither	2024		STRS
		001-42-0264	RACHEL, RA...	06/30/2024	Accrued Verif.	Validated	\$500.00	\$0.00	\$648.94		2024		STRS
Page Totals							\$450.00	\$0.00	\$500.00				
Report Totals							\$450.00	\$0.00	\$500.00				



If verification is required, an **email notification** will be sent to your school's designated annual report contact when the report is available for completion in ESS.

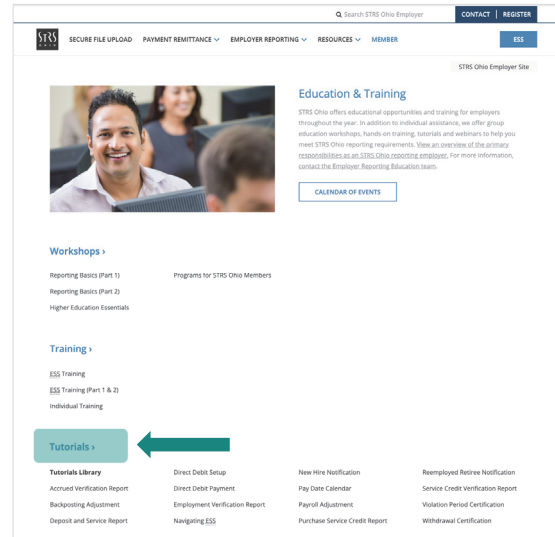
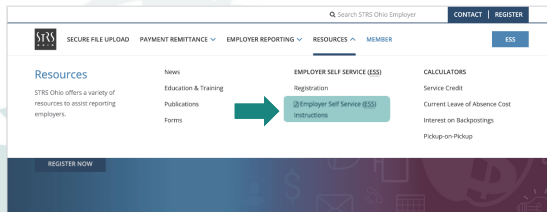
You may want to look at your handout for a larger view of this screenshot.

- Payroll column versus Annual column
- Choose Payroll, Annual or Neither

As I mentioned earlier, make sure you double back to your system to make sure corrections are made in your own system once this is submitted.

Available Resources

- **Tutorials** (available in the Education & Training section of the employer website)
- **ESS Instructions**



There are some additional resources available if you need a refresher or more information about either the service credit verification report or the accrued verification report.

Tutorials are short, three- to five-minute videos on the employer website in the Education & Training section.

For step-by-step instructions on how to complete both reports, refer to the ESS Instructions on the employer website. Click on the Resources menu and select “Publications.”

Employer Detail Listing

- Lists final amounts STRS Ohio has posted to individual member accounts for fiscal year
- Mailed to employers beginning in late fall
- Available in ESS under Documents

STATE TEACHERS RETIREMENT SYSTEM OF OHIO						DATE: 12/23/2024
EMPLOYER DETAIL LISTING FOR YEAR ENDING JUNE 30, 2024						TIME: 15:08
OHIO LOCAL SCHOOLS						PAGE: 1
ATTN: TREASURER						
123 MARKET ST						
ANYTOWN, OH 43210						
EMPLOYER CODE: 9599						
MEMBER NAME	ACCOUNT	REGULAR	PICK UP	SVC YEAR	ACCURED	
VICKI LOCKARD	XXXX XX XXXX	0.00	2,609.40	1.00	2024	434.88
RITA JOHNSON	XXXX XX XXXX	0.00	2,081.81	1.00	2024	346.96
KELLY WILLIS	XXXX XX XXXX	0.00	4,994.61	1.00	2024	832.42
MARY LOU WRIGHT	XXXX XX XXXX	0.00	13.42	.02	2024	0.00
SUE VOGEL	XXXX XX XXXX	0.00	4,460.53	1.00	2024	743.42
JOHN MORTON	XXXX XX XXXX	0.00	2,863.64	1.00	2024	477.26
TASHA MCGINNIS	XXXX XX XXXX	0.00	2,913.30	1.00	2024	485.16
LASHELLE HAYES	XXXX XX XXXX	0.00	4,212.26	1.00	2024	702.04
JULIE LEWIS	XXXX XX XXXX	0.00	10.73	.01	2024	0.00
JAMES WEBB	XXXX XX XXXX	0.00	132.37	.17	2024	0.00
KATHRYN DUFOUR	XXXX XX XXXX	0.00	4,629.28	1.00	2024	671.54
JANICE TAYLOR	XXXX XX XXXX	0.00	323.52	.33	2024	0.00
CHRISTOPHER DECKART	XXXX XX XXXX	0.00	67.81	.07	2024	0.00
SUE SMITH	XXXX XX XXXX	0.00	18.79	.02	2024	0.00
ANDREA WILLIAMS	XXXX XX XXXX	0.00	2,962.69	1.00	2024	493.78
COURTNEY LINN	XXXX XX XXXX	0.00	3,571.89	1.00	2024	595.30
JANE GREENE	XXXX XX XXXX	0.00	2,837.63	1.00	2024	472.92
ROGER LUCAS	XXXX XX XXXX	0.00	8.05	.01	2024	0.00
KENNETH WOODLAND	XXXX XX XXXX	0.00	2,130.81	1.00	2024	353.46
PAULA JOHNSON	XXXX XX XXXX	0.00	3,595.88	1.00	2024	599.30
JOSEPH THOMAS	XXXX XX XXXX	0.00	2,212.60	1.00	2024	368.76
KELLEY ALLEN	XXXX XX XXXX	0.00	4,388.36	1.00	2024	731.38
JENNIFER THOMSON	XXXX XX XXXX	0.00	2,148.96	1.00	2024	358.14
BONNIE THOMAN	XXXX XX XXXX	0.00	10.74	.01	2024	0.00
MARISSA MARHON	XXXX XX XXXX	0.00	3,413.28	1.00	2024	568.96
SALLY HARRIS	XXXX XX XXXX	0.00	32.497	.38	2024	0.00
JENNIFER RAINIER	XXXX XX XXXX	0.00	3,832.95	1.00	2024	638.82
LISA BAUER	XXXX XX XXXX	0.00	2,042.56	1.00	2024	340.42
AMANDA MARCUM	XXXX XX XXXX	0.00	4,655.81	1.00	2024	775.96
ZACHARY BARNETT	XXXX XX XXXX	0.00	5.37	.01	2024	0.00
EMILY DOTSON	XXXX XX XXXX	0.00	4,200.85	1.00	2024	700.14



The final piece of the annual reporting process is the *Employer Detail Listing*. These reports will be mailed beginning in October. 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 files as it is considered a final record. A PDF of current and prior years' *Employer Detail Listing* can also be found in the Documents section of ESS.

Things to Remember

- All individuals in STRS Ohio-covered positions should be included on your report – one annual report file
- Total amount of contributions for compensation earned for the fiscal year should be shown
- Service credit should be listed for each individual
- Accrued contributions will be:
 - Included in the total amount of contributions AND
 - Listed in the accrued contributions column to show the amount that will be reported as accrued in July and August payroll reports
- If sending the report electronically, you must follow record layout and file requirements



Now that we've walked through the annual reporting process, here are a few key takeaways.

Annual Reporting Resources

Annual Reporting Resource Center

www.strsoh.org/employer

- State software and eFinance troubleshooting
- Instructions
- FAQs
- Fact sheets
- Tutorials/webinars

Employer Reporting Department

- Call: 888-535-4050 (toll-free)
- Email: report@strsoh.org



While there are a variety of problems that might cause an unbalanced annual report, looking for the issues we covered during today's webinar should resolve most of them.

Remember, don't spend hours trying to figure out how to balance the annual report for small amounts. Submit the report and we may be able to easily identify the issues.

In addition, STRS Ohio has many resources available on our website to help you as you work through the annual reporting process. Remember, we are here to assist you. Feel free to call or email the Employer Reporting Department with questions or concerns.

Thank You!

Wrap Up

- Additional questions?
- Please complete the evaluation after disconnecting from the webinar



Thank you again for participating in today's webinar. We will stay on the line for a few more minutes to answer any additional questions.

Certificates of completion will be sent within two weeks.

A short evaluation will pop up once you go to leave the webinar. We would appreciate you taking the time to complete it and provide us with your feedback.

Again, we will stay on the line for additional questions, but feel free to disconnect now. Thank you for taking the time to attend this webinar. Have a great day!