EMPLOYER EDUCATION

Annual Reporting for ESS Users

50-373, 6/24/0

Hello and welcome to STRS Ohio's webinar on annual reporting for ESS users. I'm Todd Wolford and joining me today is Patty Gordon.

During today's presentation, we will discuss the timeline for annual reporting in ESS and how to complete your annual report. We will also touch on additional reporting that may be required after your report is processed. We will be doing some calculations, so please have a calculator available.

First, I'd like to see what your experience level is in completing annual reports.

[Launch poll]

Please use the poll and click the option that best describes your experience.

Availability and Due Date

- **July 1** — Annual reports available in ESS
- **First Friday in August** — Annual reports due (no extensions granted)
- **Due date** — Aug. 2, 2024

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On July 1, annual reports are available for all ESS users. STRS Ohio will notify the annual reporting contact via email when the annual report is ready to complete.

Annual reports are due to STRS Ohio by the first Friday in August. No extensions will be granted. Please make plans to ensure it is submitted on time. Any report not submitted by the deadline will be considered delinquent and a penalty of up to $500 dollars per day can be incurred.

Completing Your Annual Report

Employer:	Ohio Local Schools	Work Report Type:	Regular	Report Period:	7/1/2023-6/30/2024	# of Participants:	
Billing Location:	9202	Work Report Status:		Identifier:	#228850678 - 2020-07 9202_Ann...	# of Rows:	
Report Source:	Annual	Report Start Date:		Pay Date:	06/30/2024	Billing Type:	Contribution
Date Released:		Date Received:		Trans#:	228850678	Agreement:	9202_Annual Reporting_001
User Released:		Batch No:		Updated By:	BENLOAD		

Summary Detail

Barg Unit Id: [9202_AR_001 - 9202_Annu]   Exception Filter: [Please Select ▼]

Add Member Delete Selected

Tools	☐	Actions	SSN	Participant Name	Report Stop Date	Report Type	Record Status	Pre tax employee contribution	After tax employee contribution	Accrued contribution amount	Service credit	Annual - Fiscal End / Backposting - Fiscal Start / Payroll - Fiscal End	Membership Type Code	Notes
	☐	ℹ🚩🕐	123-45-6789	AHMED, A	06/30/2024	Annual Report...		$0.00	$0.00	$0.00	0.00	2024		
	☐	ℹ🚩🕐	987-65-4321	NANDINI, N	06/30/2024	Annual Report...		$0.00	$0.00	$0.00	0.00	2024		
	☐	ℹ🚩🕐	102-30-4050	XUN, X	06/30/2024	Annual Report...		$0.00	$0.00	$0.00	0.00	2024		
				Page Totals					$0					
				Report Totals					$0.00					

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At this point, please pull out the handout that looks like this. As we discuss the annual report, you can refer to it.

What to Include in the Report

✓ Name

✓ Social Security number

✓ Total contributions (taxed or tax-deferred)

✓ Accrued contributions

✓ Service credit (active members only)

✓ Member type (active or reemployed retiree)

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The annual report in ESS will list each member's name and Social Security number. This will be prepopulated with individuals you have paid this fiscal year. You will need to enter total contributions (either pretax or after-tax) and accrued contributions. You will also need to provide service credit for active members. Reemployed retirees do not earn service credit, so you will report their service credit as 0.00.
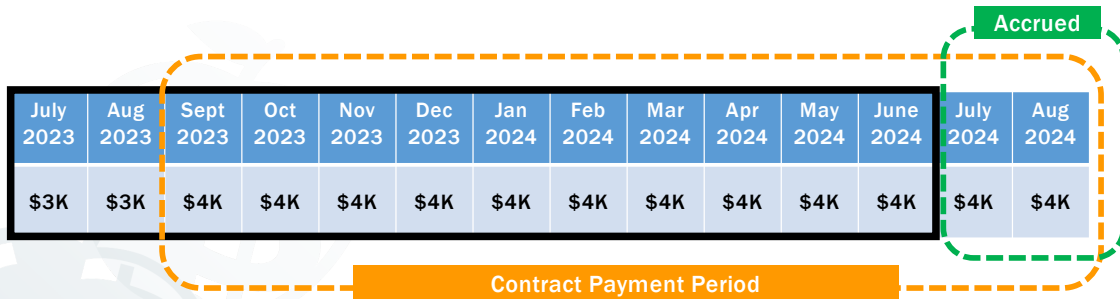
If you submitted a deposit and service report or withdrawal certification for an individual this fiscal year, the amount may already be entered. Verify this is correct.

Total contributions should be listed in the annual report for compensation earned between July 1 and June 30 of the fiscal year. To calculate contributions, take the total fiscal year earnings and multiply by the contribution rate for the fiscal year.

Accrued Contributions

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

												Accrued	
July 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	June 2024	July 2024	Aug 2024
$3K	$3K	$4K	$4K	$4K	$4K	$4K	$4K	$4K	$4K	$4K	$4K	$4K	$4K

Contract Payment Period

Accrued contributions are contributions on compensation earned by June 30 of the fiscal year, but not paid until July and August of the next fiscal year. These contributions are sometimes referred to as summer stretch pay or advance.

Accrued contributions typically include payments made during July and August that were earned during the prior fiscal year as part of the contract for nine-month employees paid over a 12-month period. They can also include other payments outside of summer stretch pay, such as a payment made on an early July payroll that was earned before June 30 for June summer school earnings.

Accrued contributions will be included in the total contribution amount we discussed a moment ago, but they will also be listed separately in the Accrued Contributions column. This allows STRS Ohio to know which payrolls are being paid for previous fiscal year earnings.

In this example, STRS Ohio's fiscal year, which runs from July 1 through June 30, is outlined in black. The 12-month contract payment period is highlighted in orange. This is the time frame the actual salary payments are being made.

Highlighted in green are salary payments made in July and August for work performed in the previous fiscal year. Contributions on these payments are accrued contributions.

It's important to list accrued contributions correctly in the annual report and mark them as accrued in payroll reports. If you report your payroll contributions in ESS, you should indicate contributions as accrued by entering a "Y" in the Accrued Indicator column.
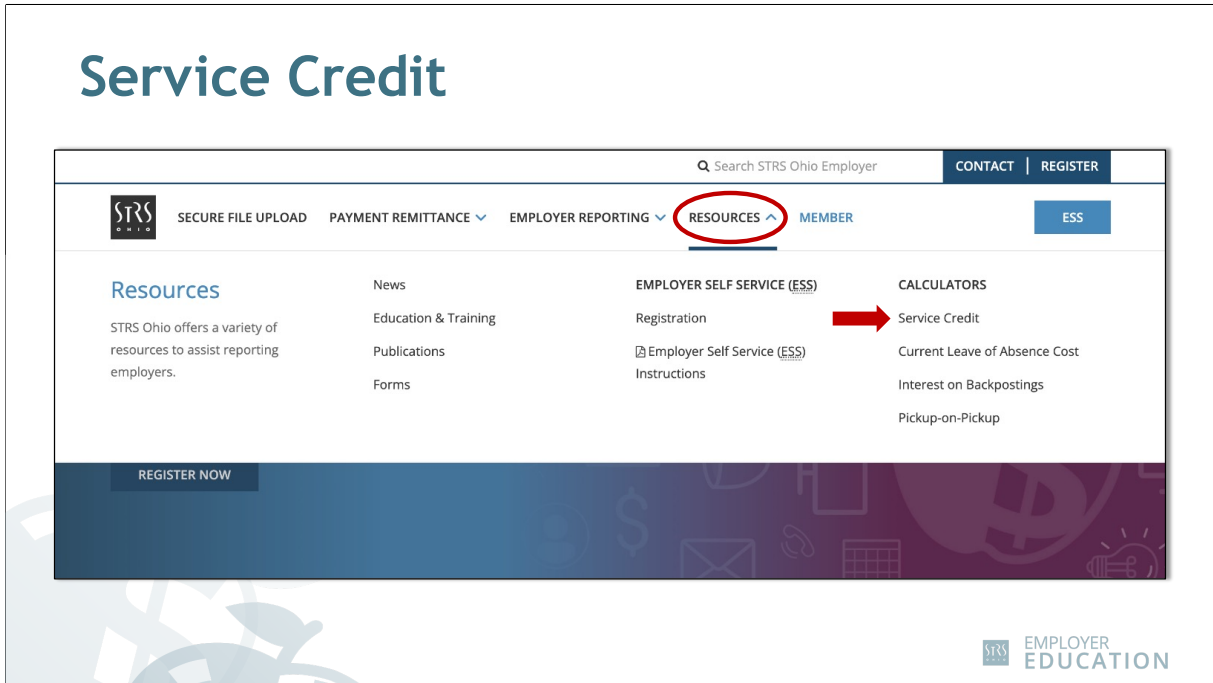
For each active member, you will also need to list service credit earned for the fiscal year. Enter service credit as a decimal, for example, 1.00 for a full year or .50 for a half year. Enter 0.00 for reemployed retirees.

For employers using days to calculate service credit (K–12 and colleges and universities): In general, if employees have a full-time contract and they work at least 120 days, they will receive a full year of service credit. If they work less than 120 days or are part-time, see the service credit calculator on our website. We have also included a fact sheet in today's handouts.

For colleges and universities that calculate service credit using FTE, please see the fact sheet in today's handouts.

The last item on the report is membership type. Leave this field blank for all active members. Enter an "R" for reemployed retirees.

Now that we've gathered all the necessary information, let's take a look at the report and some practice entries.

Accessing Your Annual Report

- Live demonstration

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Go to live demonstration.

Accessing Your Annual Report

| | Home | Make a Payment | New Hire Notification | Reemployed Retiree Notification | Employer Reports | Deposit & Service Reports | Withdrawal Certification | Documents |

Additional Tools

> Direct Debit Set Up
> Employer Contacts
> Employment Verification Reports
> Estimated Payroll
> GASB Reports
> Online Death Notification
> Pay Date Calendar
> Payroll Summary
> Pickup Plan Information
> Request Access
> Training Registration
> Violation Period Certification

Outstanding Reports

Report Type	Number of Reports
Deposit & Service	6
Purchase Service Credit	1
Annual Report	1

Current Obligations

Due Date	Description	Amount
06/22/2024	STRS Ohio event fee	$25.00
06/23/2024	Payroll-reported contributions due	$281.90

News & Alerts

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To get started, log in to ESS using your unique user name and password. Once logged in, click on "Annual Report" in the Outstanding Reports section of the home page.

This will take you directly to the Employer Reports page that lists all work reports in initial status. To find the annual report, look for "Annual" in the Report Source column. Once you have found it, click on "Actions" in the row for the annual report and select "Edit" from the drop-down menu.

This will take you to the Work Report Editor screen that displays each member's name and Social Security number. On this screen, you will need to enter the following information for each member listed:

- Pretax or after-tax employee contributions,
- Accrued contributions,
- Service credit for active members, and
- Membership type code.

Test Your Knowledge

Ahmed:

- Full-time teacher
- $52,000 base contract
- $0 supplemental earnings
- Paid over 26 pays
- 184 days worked
- First day worked: Aug. 16, 2023
- Last day worked: June 7, 2024

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Please get out your calculator to work through this example with me.

Our first member is a full-time teacher with a base contract of $52,000. This member does not have any supplemental earnings and is paid over 26 pays. Like most teachers, she works for nine months but is paid over a 12-month period.

Let's look at fiscal year payrolls to help with this example.

Payroll (Full Time) for Ahmed

Pay Date	Amount	Accrued	Pay Date	Amount	Accrued
7/7/23	$0.00		2/2/24	$280.00	
7/21/23	$0.00		2/16/24	$280.00	
8/4/23	$0.00		3/1/24	$280.00	
8/18/23	$0.00		3/15/24	$280.00	
9/1/23	$280.00		3/29/24	$280.00	
9/15/23	$280.00		4/12/24	$280.00	
9/29/23	$280.00		4/26/24	$280.00	
10/13/23	$280.00		5/10/24	$280.00	
10/27/23	$280.00		5/24/23	$280.00	
11/10/23	$280.00		6/7/24	$280.00	
11/24/23	$280.00		6/21/24	$280.00	
12/8/23	$280.00		7/5/24	$280.00	Y
12/22/23	$280.00		7/19/24	$280.00	Y
1/5/24	$280.00		8/2/24	$280.00	Y
1/19/24	$280.00		8/16/24	$280.00	Y

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Using the payroll shown on your screen, calculate the total contributions and accrued contributions for this member. As mentioned earlier, she is paid over 26 pays.

I'll give you a few minutes to calculate and then put up a poll to have you vote on the correct answer.

[Live discussion about $7,280 pretax contributions.] $280 x 26

[Live discussion about $1,120 accrued contributions.] $280 x 4

Pretax Contributions

Calculate Pretax Contributions	
Base contract amount	$52,000
x Member contribution rate	x 14%
Pretax contributions	**$7,280**

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Another way to calculate total contributions for a member who earned the full contract amount is by multiplying the base contract amount by the contribution rate for the year.

So, our example would be $52,000 multiplied by 14% for $7,280 in contributions.

Accrued Contributions

Step 1 — Calculate Accrued Earnings	
Base contract amount	$52,000
– Contract earnings paid by June 30	– 44,000
Accrued earnings	**$8,000**

Step 2 — Calculate Accrued Contributions	
Accrued earnings	$8,000
x Member contribution rate	x 14%
Accrued contributions	**$1,120**

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Another way to calculate accrued contributions is to look at how much of the contract will be paid by June 30 and subtract that amount from the base contract.

In our example, the member was paid $44,000 by June 30. The remaining $8,000 will be paid in July and August of the next fiscal year.

Now that we know the earnings paid in July and August, multiply that amount by the current rate in effect to calculate accrued contributions.

Our example would be $8,000 multiplied by 14% for $1,120 in accrued contributions.

Let's look at our first entry in the report.

Completing Your Annual Report

Employer:	Ohio Local Schools	Work Report Type:	Regular	Report Period:	7/1/2023-6/30/2024	# of Participants:	
Billing Location:	9202	Work Report Status:		Identifier:	#228850678 - 2020-07 9202_Ann…	# of Rows:	
Report Source:	Annual	Report Start Date:		Pay Date:	06/30/2024	Billing Type:	Contribution
Date Released:		Date Received:		Trans#:	228850678	Agreement:	9202_Annual Reporting_001
User Released:		Batch No:		Updated By:	BENLOAD		

Summary **Detail**

Barg Unit Id: 9202_AR_001 - 9202_Ann   Exception Filter: Please Select

Add Member   Delete Selected

Tools		Actions	SSN	Participant Name	Report Stop Date	Report Type	Record Status	Pre tax employee contribution	After tax employee contribution	Accrued contribution amount	Service credit	Annual - Fiscal End / Backposting - Fiscal Start / Payroll - Fiscal End	Membership Type Code	Notes
			123-45-6789	AHMED, A	06/30/2024	Annual Report…		$7,280.00	$0.00	$1,120.00	1.00	2024		
			987-65-4321	NANDINI, N	06/30/2024	Annual Report…		$0.00	$0.00	$0.00	0.00	2024		
			102-30-4050	XUN, X	06/30/2024	Annual Report…		$0.00	$0.00	$0.00	0.00	2024		
				Page Totals						$0				
				Report Totals						$0.00				

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This will take you to the Work Report Editor screen that displays each member's name and Social Security number. On this screen, you will need to enter the following information for each member listed:

- Pretax or after-tax employee contributions,
- Accrued contributions,
- Service credit for active members, and
- Membership type code.

Test Your Knowledge

Nandini:

• Part-time substitute

• Nine days worked

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Our second member is a part-time substitute who worked nine days during the fiscal year. Get your calculator out again so we can work through this example together. Let's look at the payroll for this member.

Payroll (Part Time) for Nandini

Pay Date	Amount	Accrued		Pay Date	Amount	Accrued
7/7/23	$0.00			2/2/24	$0.00	
7/21/23	$0.00			2/16/24	$0.00	
8/4/23	$0.00			3/1/24	$25.00	
8/18/23	$0.00			3/15/24	$0.00	
9/1/23	$0.00			3/29/24	$0.00	
9/15/23	$0.00			4/12/24	$0.00	
9/29/23	$0.00			4/26/24	$25.00	
10/13/23	$0.00			5/10/24	$0.00	
10/27/23	$25.00			5/24/23	$0.00	
11/10/23	$0.00			6/7/24	$0.00	
11/24/23	$0.00			6/21/24	$0.00	
12/8/23	$0.00			7/5/24	$0.00	Y
12/22/23	$0.00			7/19/24	$0.00	Y
1/5/24	$25.00			8/2/24	$0.00	Y
1/19/24	$0.00			8/16/24	$0.00	Y

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Using the payroll shown on your screen, calculate the total contributions and accrued contributions for this member. I will post a poll in a minute to have you vote on the correct answer.

[Live discussion about $100 pretax contributions and no accrued contributions.]

Let's switch back to the annual report to see my entry.

Completing Your Annual Report

Employer:	Ohio Local Schools	Work Report Type:	Regular	Report Period:	7/1/2023-6/30/2024	# of Participants:	
Billing Location:	9202	Work Report Status:		Identifier:	#228850678 - 2020-07 9202_Ann...	# of Rows:	
Report Source:	Annual	Report Start Date:		Pay Date:	06/30/2024	Billing Type:	Contribution
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User Released:		Batch No:		Updated By:	BENLOAD		

Summary | Detail

Barg Unit Id: 9202_AR_001 - 9202_Annu   Exception Filter: Please Select ▼

Add Member | Delete Selected

Tools	☐	Actions	SSN	Participant Name	Report Stop Date	Report Type	Record Status	Pre tax employee contribution	After tax employee contribution	Accrued contribution amount	Service credit	Annual - Fiscal End / Backposting - Fiscal Start / Payroll - Fiscal End	Membership Type Code	Notes
	☐		123-45-6789	AHMED, A	06/30/2024	Annual Report...		$7,280.00	$0.00	$1,120.00	1.00	2024		
	☐		987-65-4321	NANDINI, N	06/30/2024	Annual Report...		**$100.00**	$0.00	$0.00	**0.05**	2024		
	☐		102-30-4050	XUN, X	06/30/2024	Annual Report...		$0.00	$0.00	$0.00	0.00	2024		
				Page Totals						$0				
				Report Totals						$0.00				

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For pretax contributions, I entered $100 and left accrued contributions as zero.

Let's go ahead and finish reporting for this member by entering service credit for days worked. If you need assistance calculating service credit, please use the service credit calculator on our website or watch our webinar on calculating service credit.

Remember, the membership type code should remain blank for active members, so I will not add anything in this column.

Completing Your Annual Report

Employer:	Ohio Local Schools	Work Report Type:	Regular	Report Period:	7/1/2023-6/30/2024	# of Participants:	
Billing Location:	9202	Work Report Status:		Identifier:	#228850678 - 2020-07 9202_Ann...	# of Rows:	
Report Source:	Annual	Report Start Date:		Pay Date:	06/30/2024	Billing Type:	Contribution
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User Released:		Batch No:		Updated By:	BENLOAD		

Summary Detail

Barg Unit Id: [9202_AR_001 - 9202_Ann] Exception Filter: [Please Select ▾]

Add Member Delete Selected

Tools	☐	Actions	SSN	Participant Name	Report Stop Date	Report Type	Record Status	Pre tax employee contribution	After tax employee contribution	Accrued contribution amount	Service credit	Annual - Fiscal End / Backposting - Fiscal Start / Payroll - Fiscal End	Membership Type Code	Notes
	☐	ℹ🚩⏱	123-45-6789	AHMED, A	06/30/2024	Annual Report...		$7,280.00	$0.00	$1,120.00	1.00	2024		
	☐	ℹ🚩⏱	987-65-4321	NANDINI, N	06/30/2024	Annual Report...		$100.00	$0.00	$0.00	0.05	2024		
	☐	ℹ🚩⏱	102-30-4050	XUN, X	06/30/2024	Annual Report...		$5,408.00	$0.00	$416.00	0.00	2024	R	
				Page Totals					$0					
				Report Totals					$0.00					

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Now that the entry for this part-time employee is complete, I will go ahead and enter information for all remaining members.

You will notice one member has the letter "R" in the Membership Type Code column. For reemployed retirees, you still need to enter contributions and accrued contributions. Also, enter zero for service credit since reemployed retirees do not earn service credit.

Other tips: sorting columns
              additional pages
              inactivity time-out of ESS

Once all pages of the report are complete and accurate, click "Save" at the top of the screen. You can also click "Save" at any time to save your changes and exit the report.

If you want to save your changes but not exit the report, click "Apply." We recommend applying changes to your report periodically to prevent any unexpected loss of information.

Once you've saved the report, ESS will take you back to the Employer Reports page where the report status of your annual report is still listed as "Initial." To submit your report:

- Click on "Actions" in the row next to your annual report.
- Then select "Submit" from the drop-down menu.
- Click "Yes" to confirm you want to submit the report and then click "OK."

The annual report will now disappear from your list. To view the submitted report, change the work report status to "Submitted."

Once your annual report is submitted, you will be unable to make corrections. If corrections need to be made, please contact your STRS Ohio annual reporting representative.

Additional Reporting Requirements

• Service credit verification report

• Accrued verification report

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After your annual report is processed, you may be asked to verify service credit and/or accrued contributions for certain members. If verification is needed, you will be notified when service credit verification and accrued verification reports are available in ESS. Be sure to complete these reports as soon as possible to confirm the information provided in your annual report.

If you need assistance completing either report, please watch our online tutorial on service credit verification or accrued verification. Step-by-step ESS instructions are also available on our website.

Resources Available

We're here to assist you

• Call toll-free: 888-535-4050

• Send an email: report@strsoh.org

• Visit our website: www.strsoh.org/employer

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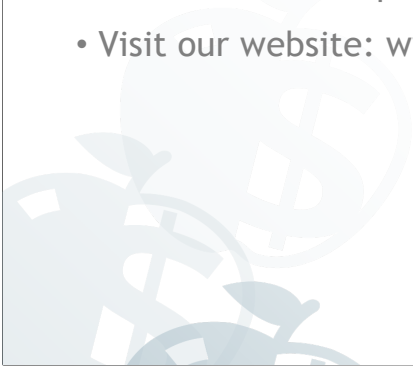
We hope the information presented today has been helpful. If you have additional questions about completing your annual report in ESS, please call STRS Ohio toll-free and ask to speak to your annual reporting representative.

Annual Reporting in ESS

Thank you for participating!

- This webinar will be available in the Education & Training section of the employer website

- If you have additional questions about annual reporting, please email report@strsoh.org

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

Certificates of completion will be sent within two weeks.

All parts of this live webinar will be available on the employer website to view on demand within the next week.

If you have additional questions related to the information presented in this webinar, please email report@strsoh.org.

A short evaluation will pop up when you exit the webinar. We would appreciate you taking the time to complete it and providing your feedback.

Let's check in with Patty and see if we have any questions.

Thank you for taking the time to attend this webinar. Have a great day!