



EMPLOYER
EDUCATION



Employer Basics 101: Annual Reporting

50-358, 5/24/0

Annual Reporting 101

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

 EMPLOYER
EDUCATION

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

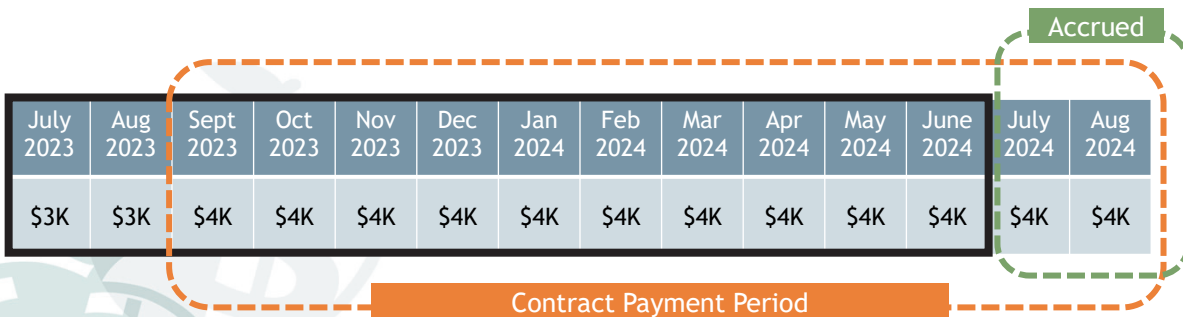
Pretax employee contribution

After-tax employee contribution



Accrued Contributions

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



Calculating Service Credit

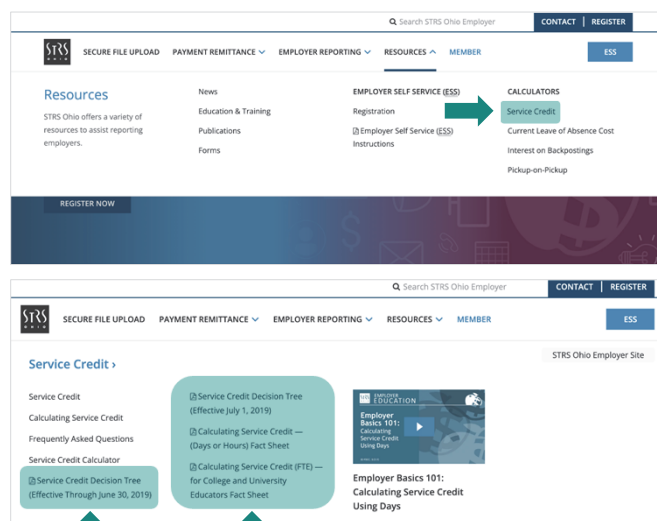
- Report service credit for each active member
- Reemployed retirees do not earn service credit
- If a member has a full-time contract and has completed at least 120 days, he or she receives a full year of service credit



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



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



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



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



Balancing Your Annual Report to Payroll

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
11/22/2023	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	657.78 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 →

Payroll report summary



Balancing Your Annual Report to Payroll

Collect the following information:

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4. Backpostings made on payments included in current fiscal year payroll reports



Balancing Your Annual Report to Payroll

 STATE TEACHERS RETIREMENT SYSTEM OF OHIO
 275 East Broad Street
 Columbus, OH 43215-3771
 608-227-7877
 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

Payroll report summary

Pay Date	Report Status	Contribution Amount
05/10/2024	Open	697.97
04/25/2024	Complete	697.97
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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
11/22/2023	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	657.78 ACCRUED
08/10/2023	Complete	657.77 ACCRUED
07/25/2023	Complete	657.77 ACCRUED
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14,528.08



Balancing Your Annual Report to Payroll

Collect the following information:

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Balancing Your Annual Report to Payroll

Summary of backpostings

The screenshot shows the STRS online reporting interface. At the top, there are fields for SSN, Start Pay Date (07/01/2023), and Stop Pay Date (06/30/2024). The Report Type is set to "Backposting (Member Contribu)". A "Show Report" button is visible. Below this is a header for the "PAYROLL REPORT SUMMARY" with the following details:

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



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



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



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



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

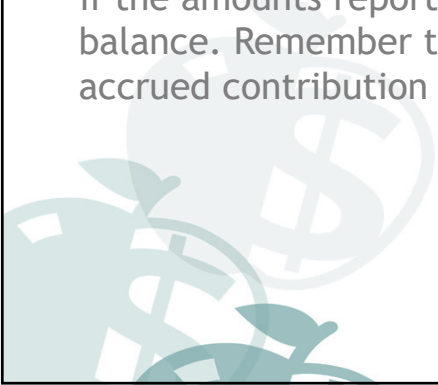
Resolution: Ensure accrued contributions are reported appropriately throughout the summer months and the amount you expect to remit during that period is listed in the accrued contribution column in your annual report



Troubleshooting – Items to Consider

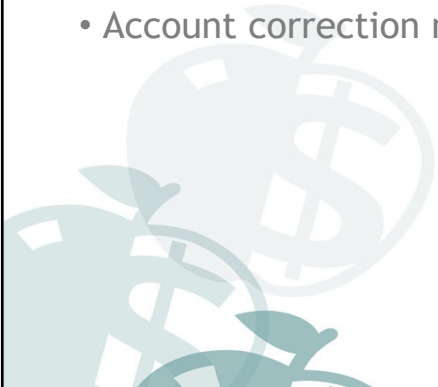
Were you required to complete an accrued verification report last fall (typically late September)?

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.



Service Credit Verification Report

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



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



Service Credit Verification Report

Work Report Editor

Save | Apply | Cancel

Employer: Test Employer Work Report Type: Regular Report Period: 07/01/2023 - 06/30/2024 # of Participants: 9
 Billing Location: Work Report Status: Initial Identifier: #195440458 - Work Report Jul-2... # of Rows: 9
 Report Source: Service Credit Verification Report Start Date: 07/01/2023 Pay Date: 06/30/2024 Billing Type: Contribution
 Date Released: Date Received: 07/24/2024 Transf: 195440458 Agreement: Service Credit Verification
 User Released: Batch No: Updated By:

Summary | Detail

Barg Unit ID: SCV - Service Credit Verific Exception Filter: Please Select

Subj	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
		000-13-6714	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
		000-96-9705	TROY, TROY A	06/30/2024	Service Credit ...				1				P	\$282.98	STRS
		001-34-4052	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



Service Credit Verification Report

Work Report Editor

Save Apply Cancel

Employer: Test Employer Work Report Type: Regular Report Period: 07/01/2023 - 06/30/2024 # of Participants: 9
 Billing Location: Work Report Status: Initial Identifier: #19440456 - Work Report: Job 2... # of Rows: 9
 Report Source: Service Credit Verification Report Start Date: 07/01/2023 Pay Date: 06/30/2024 Billing Type: Contribution
 Date Released: Date Received: 07/24/2024 Trans#: 195440456 Agreement: Service Credit Verification
 User Released: Batch No: Updated By:

Summary Detail

Barg Unit Id: SCV - Service Credit Verifc Exception Filter: Please Select

Index	Actions	SSN	Participant Name	Report Stop Date	Report Type	Record Status	Days	Hours	Summer FTE	Fall FTE	Spring FTE	Original Service Credit	Calculated Service Credit	Overside Service Credit	Adjusted Service Credit	Full Time/Part Time	Total Contributions	Category Name
1		000-13-4714	SHAWN, SHA	06/30/2024	Service Credit...							1				F	\$141.32	STRS
2		000-27-6329	TODD, TODD R	06/30/2024	Service Credit...							1				F	\$142.40	STRS
3		000-32-0799	MICHAEL, MI	06/30/2024	Service Credit...							1				F	\$204.13	STRS
4		000-82-0573	DAVID, DAVID	06/30/2024	Service Credit...							1				F	\$263.01	STRS
5		000-88-8795	TROY, TROY A	06/30/2024	Service Credit...							1				F	\$282.98	STRS
6		001-34-4062	robert, robert	06/30/2024	Service Credit...							1				F	\$315.00	STRS
7		001-42-0264	RACHEL, RA...	06/30/2024	Service Credit...							1				F	\$328.37	STRS
8		002-15-8422	ASHLEY, ASH...	06/30/2024	Service Credit...							1				F	\$710.47	STRS
9		002-23-4919	CHRISTOPHE...	06/30/2024	Service Credit...							1				F	\$14.00	STRS



Accrued Verification Report

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



STATE TEACHERS RETIREMENT SYSTEM OF OHIO

Employer Basics 101: Annual Reporting

Accrued Verification Report

Work Report Editor

Save Apply Cancel

Employer: [redacted] Work Report Type: Regular Report Period: 07/01/2023 - 06/30/2024 # of Participants: 5
 Billing Location: [redacted] 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: [redacted] Date Received: [redacted] Trans#: 195440335 Agreement: Accrued Verification Report
 User Released: [redacted] Batch No: [redacted] Updated By: DBO

Summary Detail

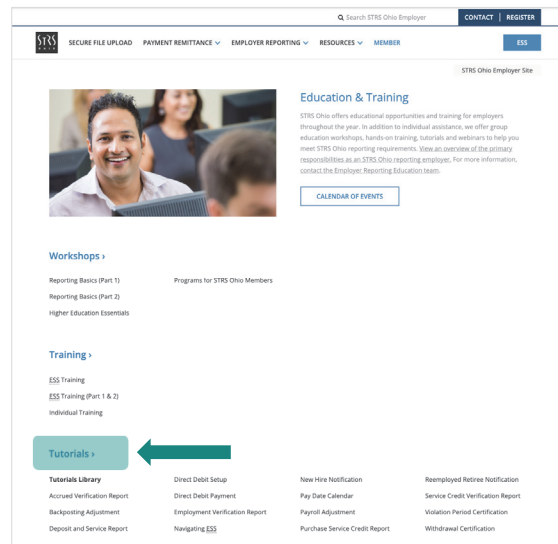
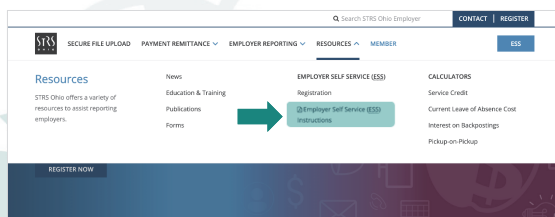
Barg Unit Id: ARV - Accrued Verification Exception Filter: Please Select

Row	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
1	[icon]	002-16-9422	ASHLEY, ASH...	06/30/2024	Accrued Verif...	Validated	\$725.06	\$0.00	\$0.00	[dropdown]	2024		STRS
2	[icon]	001-34-4062	robert, robert	06/30/2024	Accrued Verif...	Validated	\$710.82	\$0.00	\$975.06	Payroll	2024		STRS
3	[icon]	000-98-9705	TROY, TROY A	06/30/2024	Accrued Verif...	Validated	\$785.06	\$0.00	\$692.59	Annual	2024		STRS
4	[icon]	002-00-9091	JACCOMBUS, ...	06/30/2024	Accrued Verif...	Validated	\$185.05	\$0.00	\$475.98	Nether	2024		STRS
5	[icon]	001-42-0264	RACHEL, RA...	06/30/2024	Accrued Verif...	Validated	\$580.60	\$0.00	\$648.04		2024		STRS
Page Totals							\$450.00	\$0.00	\$500.00				
Report Totals							\$450.00	\$0.00	\$500.00				



Available Resources

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



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: 9999							
MEMBER NAME	ACCOUNT	REGULAR	PICK-UP	SVC	YEAR	ACCURED	
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	852.42	
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	2,803.64	1.00	2024	477.26	
TASHA MCGINNIS	XXX XX XXXX	0.00	2,911.30	1.00	2024	485.16	
LASHELLE HAYES	XXX XX XXXX	0.00	4,212.26	1.00	2024	702.04	
AJLIE 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	
KATHERY 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	
SUZIE 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 RAIBER	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	



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



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



Thank You!

Wrap Up

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

