29th Annual Local Government Conference

Retirement Reporting:
Elected and Appointed Officials

Presented by:
Sarah Henry
What you will learn today:

• The new requirements of Regulation 315.4
• How to complete a Standard Work Day and Reporting Resolution for Elected and Appointed Officials (RS2417-A)
• How to determine a Standard Work Day
• How to create a Record of Activity
• How to calculate a Record of Activity
• How to determine if an official is a timekeeper
• How to report service credit for an official
Regulation 315.4
Effective August 12, 2009 and amended August 19, 2015

New Requirements:

• Officials are required to keep a 3 month Record of Activity (ROA)
• Individual ROA results are required
• ROA’s must be kept on file for 30 years
• Resolutions must be publicly posted for a minimum of 30 days
• Resolutions and Affidavit of Postings must be submitted to the Retirement System
• As of August 2015 timekeepers are no longer required to be listed on the resolution
• Failure to comply with the Regulation will result in suspension of service crediting and membership benefits for the officials.
Standard Work Day and Reporting Resolution (RS2417-A)

Office of the New York State Comptroller
New York State and Local Retirement System
Employees' Retirement System
Police and Fire Retirement System
110 State Street, Albany, New York 12244-0001

BE IT RESOLVED, that the ___________________________ / ___________________________ hereby establishes the following standard work days for these titles and will report the officials to the New York State and Local Retirement System based on their record of activities:

<table>
<thead>
<tr>
<th>Title</th>
<th>Standard Work Day (Hrs/day)</th>
<th>Min. 6 hrs</th>
<th>Max. 8 hrs</th>
<th>Name (First and Last)</th>
<th>Social Security Number (Last 4 digits)</th>
<th>Registration Number</th>
<th>Tier 1 (Check only if member is in Tier 1)</th>
<th>Current Term Begin &amp; End Dates (mm/dd/yyyy)</th>
<th>Record of Activities Result*</th>
<th>Not Submitted (Check only if official did not submit their Record of Activities)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elected Officials</td>
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</tbody>
</table>

SEE INSTRUCTIONS FOR COMPLETING FORM ON REVERSE SIDE

I, ___________________________, secretary/manager of the governing board of the ___________________________, of the State of New York, do hereby certify that I have compared the foregoing with the original resolution passed by such board at a legally convened meeting held on the ______ day of ___________________________, 20____ on file as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the ___________________________, 20____ ___________________________, (Signature of the secretary or clerk)

Affidavit of Posting: I, ___________________________, secretary/manager of the ___________________________, being duly sworn, deposes and says that the posting of the Resolution began on ___________________________ and continued for at least 30 days. That the Resolution was available to the public on the

□ Employer's website at ___________________________
□ Official sign board at ___________________________
□ Main entrance secretary or clerk's office at ___________________________

Page _____ of _____ (for additional rows, attach a RS2417-B form).
Items Required to be listed on the RS2417A

- Official’s title
- Standard Work Day- minimum of 6.00 hours and maximum of 8.00 hours
- First and last name of the official
- Last four digits of social security number
- Registration number
- Check mark if the official is a Tier 1 member
- The official’s current term of office
- ROA result
- Check mark if the official has not submitted an ROA
- Use page two (RS2417B) if the municipality has more than three each of elected and appointed officials.
When should a Resolution be passed?

• When a new official begins his or her first term of office
• When a current official begins a new term of office
• If the official submits a new ROA
• If the Standard Work Day is changed
Determining the Standard Work Day

• Every title must have a Standard Work Day whether or not that title is held by a Retirement System member
• The Standard Work Day is used to calculate the ROA result for each official
• The Standard Work Day must be between 6.00 hours and 8.00 hours per day
• Use RS2417A for Elected and Appointed Officials
• Use RS2418 for all other employees
What is a Record of Activities?

• An ROA is a 3 month log of the duties performed and hours worked
• The 3 month ROA is used to determine the service credit that will be reported to the Retirement System
• An ROA is good for up to 8 years provided that the officials’ duties and hours have not substantially changed
• A Recertification of the Record of Activities (RS2419) must be signed with each new term of office
• When an official recertifies to the previous ROA they should be listed on the Resolution with the same ROA result that was previously listed
• An official must create a new ROA any time his or her hours or duties have changed
• The ROA result is the average days worked per month that will be reported to the Retirement System
Example of One Month of an Elected/Appointed Official’s Record of Activities

By signing below I attest to the accuracy of the information provided herein.

Name | Signature | Title: John Smith, John Smith, Town Supervisor  Date ROA submitted: 5/15/16

<table>
<thead>
<tr>
<th>APRIL</th>
<th>SUNDAY</th>
<th>MONDAY</th>
<th>TUESDAY</th>
<th>WEDNESDAY</th>
<th>THURSDAY</th>
<th>FRIDAY</th>
<th>SATURDAY</th>
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<tbody>
<tr>
<td>3</td>
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<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
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<tr>
<td>3 hrs.</td>
<td>1:00 – 2:00: taxpayer mtg.</td>
<td>12:00 – 3:00: prepare speech for 4/8 lunch</td>
<td>9:00 – 11:00: routine correspondence</td>
<td>9:00 – 9:30: conference call with East and North Anytowns</td>
<td>9:00 – 11:00: prepare speech and materials for 4/11 mtg.</td>
<td>9:00 – 12:00: committee mtg. on zoning</td>
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<td></td>
<td>2:00 – 3:00: return phone calls</td>
<td>3:00 – 4:00: return phone calls</td>
<td>1:00 – 3:00: guest speaker — lunch</td>
<td>3:00 – 4:00: return phone calls</td>
<td>1:00 – 2:00: return phone calls</td>
<td>4:00 – 5:00: return phone calls</td>
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<td>12:00 mid – 1:00: emergency call re: dog warden</td>
<td>4:00 – 7:00: return phone calls</td>
<td>4:00 – 7:00: return phone calls</td>
<td>4:00 – 7:00: return phone calls</td>
<td>4:00 – 7:00: return phone calls</td>
<td>4 hrs.</td>
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<td>10</td>
<td>11</td>
<td>12</td>
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<td>14</td>
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<td>4 hrs.</td>
<td>8:00 – 10:00: guest speaker breakfast mtg.</td>
<td>9:00 – 11:00: mtg. with attorney – board issues</td>
<td>9:00 – 11:00: finalize minutes of mtg.</td>
<td>9:00 – 12:00: budget preparation</td>
<td>9:00 – 12:00: budget preparation</td>
<td>9 hrs.</td>
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<td></td>
<td>Rotary Club</td>
<td>11:00 – 12:00: return phone calls</td>
<td>10:00 – 12:00: mgmt. with East and North Anytowns</td>
<td>12:00 – 1:00: routine correspondence</td>
<td>12:00 – 1:00: routine correspondence</td>
<td>9 hrs.</td>
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<td></td>
<td>1:00 – 3:00: routine correspondence</td>
<td>11:00 – 12:00: return phone calls</td>
<td>1:00 – 2:00: return travel (work-related)</td>
<td>1:00 – 3:00: routine correspondence</td>
<td>1:00 – 3:00: routine correspondence</td>
<td>9 hrs.</td>
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<td>2:00 – 3:00: return phone calls</td>
<td>7:00 – 10:00: Board mtg.</td>
<td>3:00 – 4:00: return phone calls</td>
<td>3:00 – 4:00: return phone calls</td>
<td>3:00 – 4:00: return phone calls</td>
<td>9 hrs.</td>
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<td>17</td>
<td>18</td>
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<td>20</td>
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<tr>
<td>5 hrs.</td>
<td>12:00 – 4:00: mtg. with attorney — preparation for 4/25 mtg.</td>
<td>9:00 – 12:00: preparation for mtg. 4/21</td>
<td>10:00 – 12:00: routine correspondence</td>
<td>11:00 – 12:00: finalze preparation for mtg. 4/25</td>
<td>11:00 – 12:00: finalze preparation for mtg. 4/25</td>
<td>5 hrs.</td>
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<td>6:00 – 7:00: return phone calls</td>
<td>1:00 – 3:00: preparation for mtg. 4/21</td>
<td>1:00 – 2:00: return phone calls</td>
<td>1:00 – 3:00: return phone calls</td>
<td>1:00 – 3:00: return phone calls</td>
<td>5 hrs.</td>
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<td>3 hrs.</td>
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<tr>
<td>2 hrs.</td>
<td>9:00 – 12:00: mgmt. session 1 — Solid Waste Mgmt.</td>
<td>11:00 – 12:00: budget preparation</td>
<td>9:00 – 11:00: prepare for budget mtg.</td>
<td>12:00 – 2:00: routine correspondence</td>
<td>12:00 – 2:00: routine correspondence</td>
<td>2 hrs.</td>
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<td>session 1 — Solid Waste Mgmt.</td>
<td>1:00 – 3:00: finalize mgmt. notes</td>
<td>12:00 – 2:00: opening day ceremony</td>
<td>12:00 – 2:00: routine correspondence</td>
<td>12:00 – 2:00: routine correspondence</td>
<td>2 hrs.</td>
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<td></td>
<td>1:00 – 3:00: session 2</td>
<td>3:00 – 4:00: return phone calls</td>
<td>Little League</td>
<td>2:00 – 3:00: routine correspondence</td>
<td>2:00 – 3:00: routine correspondence</td>
<td>3 hrs.</td>
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<td>5:00 – 6:00: dinner session and discussion</td>
<td>3:00 – 4:00: return phone calls</td>
<td>3:00 – 4:00: return phone calls</td>
<td>7:00 – 10:00: budget mgmt.</td>
<td>6 hrs.</td>
<td>3 hrs.</td>
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</tbody>
</table>

Officials should extend their calendars beyond three months to make up for any time they were absent during the three-month period.
Sample entries:

<table>
<thead>
<tr>
<th>MONDAY</th>
<th>THURSDAY</th>
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</thead>
<tbody>
<tr>
<td>9:00 – 11:00 prepare speech and materials for 4/11 meeting</td>
<td>9:00 – 12:00 committee meeting on zoning</td>
</tr>
<tr>
<td>11:00 – 12:00 routine correspondence</td>
<td>3 hrs</td>
</tr>
<tr>
<td>4:00 – 5:00 return phone calls</td>
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<tr>
<td>4 hrs</td>
<td></td>
</tr>
<tr>
<td>9:00–12:00 budget preparation</td>
<td>9</td>
</tr>
<tr>
<td>12:00–1:00 return phone calls</td>
<td>16</td>
</tr>
<tr>
<td>4 hrs</td>
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</tbody>
</table>
**Appropriate Time**

- Answering constituent phone calls
- Attending municipality sponsored events
- Discussing issues with constituents while out of the office
- Attending municipality’s board/committee meetings
- Preparing for municipality meetings
- Community activities in partnership with the municipality

The Governing Board must review each entry listed on the ROA to determine if the entries are appropriate. The Board must exclude any duties that are not job related from the calculation.
Inappropriate Time

- On-call time (unless called out)
- Time attending campaign events
- Attendance at political party rally/candidates events
- Board and committee meetings for private organizations
- Socializing after legislative meeting
- Personal volunteer work
- Services not paid for by the municipality (e.g., wedding ceremonies)
Failure to Submit an ROA

- The official must be listed on a Resolution and be checked as “Not Submitted”
- Pension Integrity will send correspondence by mail requesting an ROA
- A certified letter will be sent if the ROA is not received by the due date
- If compliance is not met the officials’ salary and service credit will be suspended for that employer
- The employer must continue reporting the official
Calculating an ROA Result

• Calculate the total hours in the ROA
• Divide the total hours by the amount of months in the ROA to get the average hours worked per month
• Divide the average hours worked per month by the Standard Work Day to get the average days worked per month
• The final number will be the ROA result listed on the Resolution
• Do not round until the end
Example:

Total hours in 3 month ROA = 100.00

100.00 total hours ÷ 3 months = 33.3333

33.333 average hours ÷ 6 SWD = 5.55555

Round up to get an ROA result of 5.56

*Always round up even if you would round down using normal rounding rules
What is a Timekeeper?

- Officials who use an employer’s timekeeping system that tracks hours worked and/or keeps track of accruals
- Officials who are paid hourly
- As of August 2015, timekeepers are no longer required to be listed on a Resolution
Acceptable Timekeeping System

The timekeeping system should include a signature and should attest that full hours were worked except for time charged to accruals. The system should also include the signature of the official’s supervisor, when applicable, to certify the information is correct.

• Examples of a timekeeping system are:
  • Hard copy (paper) time sheets
  • Electronic time sheets
  • Punch cards
Reporting Service Credit

The days/month on the Resolution must be converted for the monthly report.

Bi-weekly payroll example:

• Start with the days/month from the resolution
  Days on Resolution = 5.56

• Days/month × 12 = Total Days/Year
  5.56 × 12 = 66.72 total days/year

• Total days/year ÷ # of pay periods = days worked by pay period
  66.72 ÷ 26 bi-weekly = 2.5661538 days/pay period

  2.5661538 X 2 = 5.14 for a two pay period month

  2.5661538 X 3 = 7.70 for a three pay period month
Reporting Service Credit

Monthly Payroll
ROA result is 5.56

5.56 X 12 months ÷ 12 pay periods = 5.56 monthly

Quarterly Payroll
ROA result is 5.56

5.56 X 12 months ÷ 4 pay periods = 16.68 per quarter

Annual Payroll
ROA result is 5.56

5.56 X 12 months ÷ 1 pay period = 66.72 annually

*Refer to the maximum days to report hand out for an ROA result greater than 21.67
Adjustments

• Adjustments may be required if the officials’ reported days worked were not calculated using the ROA result

• Adjustments may be done on paper forms or using our online reporting system

• Adjustments are required to go back to when the official started their first term of office if no prior ROA’s are on file
**Adjustment Report**

**RS 2050**

(Rev. 8/11)

SEE INSTRUCTIONS FOR COMPLETING FORM ON BACK

DO NOT COMPLETE THIS FORM IF THIS INFORMATION HAS ALREADY BEEN SUBMITTED ON A SALARY AND SERVICE CERTIFICATION

<table>
<thead>
<tr>
<th>Employer Name</th>
<th>Employer Code</th>
<th>Report Code</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>Retirement Registration Number</th>
<th>Last</th>
<th>First</th>
<th>M.I.</th>
<th>Last 4 digits of Social Security Number</th>
<th>Report Period Month/Year</th>
<th>Days Adjustment</th>
<th>Days for Period Should Be</th>
<th>Salary Adjustment</th>
<th>Salary for Period Should Be</th>
<th>Additional Contribution Adj.</th>
<th>Contributions For Period Should Be</th>
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I certify that the adjustments on this form constitute a true, correct and complete accounting of all such adjustments. They have not been and will not be shown on any other report. I certify that each person actually worked the adjusted number of days or paid the adjusted amount of salary, and that this data was determined according to Part 35 of Title 2 of the New York State Codes, Rules and Regulations.

Certified By

<table>
<thead>
<tr>
<th>Title</th>
<th>Date</th>
<th>Telephone Number</th>
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All changes to your monthly report (except reductions in contributions) must be done on this form. For adjustments to loans or arrears, please call 518-474-2987 for instructions.

**TOTALS**

Use these columns only if check is enclosed

**RETIRED SYSTEM USE ONLY**

Examined By

<table>
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<th>Date</th>
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Who is responsible for these tasks?

Every municipality is different. Some places share tasks while others have specific positions that deal with each task.

Typically:

• The Town Clerk prepares the Resolution

• The Board reviews the ROA’s and the Resolution prior to passing

• The Bookkeeper receives the Resolution and reports days worked based on ROA results
Resources

• Review the handouts provided to you
• Give our office a call (518) 402-3815
• Email the Pension Integrity Bureau for general information at: PensionIntegrity@osc.state.ny.us
• Visit our website at www.osc.state.ny.us/retire
  • Click on the Employers tab
  • Click Reporting Elected & Appointed Officials
QUESTIONS?
THANK YOU!