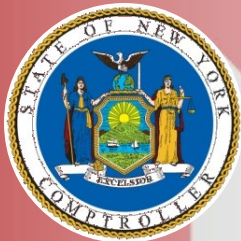

Retirement Reporting: Elected and Appointed Officials



Office of the New York State Comptroller
Thomas P. DiNapoli

 **NYSLRS**
New York State & Local Retirement System
Colleen C. Gardner, Executive Deputy Comptroller

A stylized silhouette of a human figure is positioned on the left side of the slide. The silhouette is filled with a solid red color and has a white outline. It is facing right. The background is a light gray gradient.

Pension Integrity Bureau

- The Pension Integrity Bureau's mission is to ensure that the division's retirement data is accurate, complete and reliable.

What you will learn today:

- The 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 Activities
- How to calculate a Record of Activities
- How to determine if an official is a timekeeper
- How to report service credit for an official





Important terms to know

- **Record of Activities (ROA)** – Three month record of work-related activities kept by elected and appointed officials
- **Standard Work Day** – The number of hours per day required for the position to be considered a full-time position
- **Standard Work Day and Reporting Resolution for Elected and Appointed Officials (Resolution)** – Form used by employers to report the Standard Work Day and ROA results of elected and appointed officials to the Retirement System

Regulation 315.4

Effective August 12, 2009 and amended August 19, 2015

Requirements:

- Officials are required to keep a 3 month Record of Activities (ROA)
 - Failure to comply with the Regulation will result in suspension of service crediting and membership benefits for the officials.
- 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

Standard Work Day and Reporting Resolution (RS2417-A)

Office of the New York State Comptroller

 New York State and Local Retirement System
 110 State Street, Albany, New York 12244-0001
 Please type or print clearly
 in blue or black ink

Received Date

Standard Work Day and Reporting Resolution for Elected and Appointed Officials

Employer Location Code
 1 2 3 4 5

SEE INSTRUCTIONS FOR COMPLETING FORM ON REVERSE SIDE

RS 2417-A
 (Rev.11/19)

BE IT RESOLVED, that the Town of Anywhere / 12345 hereby established the following standard work days for these titles and will report the officials to the New York State and Local Retirement based on their record of activities:

| Name | Social Security Number | NYSLRS ID | Title | Current Term Begin & End Dates | Standard Work Day | Record of Activities Result | Not Submitted | Pay Frequency | Tier 1 |
|----------------------|------------------------|-----------|------------------------|--------------------------------|-------------------|-----------------------------|-------------------------------------|---------------|-------------------------------------|
| Elected Officials: | | | | | | | | | |
| John Smith | 0000 | R00000000 | Highway Superintendent | 1/1/2020-12/31/2023 | 8.00 | 32.79 | <input type="checkbox"/> | Bi-weekly | <input type="checkbox"/> |
| Michelle Jones | 1111 | R11111111 | Reciever of Taxes | 1/1/2020-12/31/2024 | 6.00 | N/A | <input type="checkbox"/> | Bi-weekly | <input checked="" type="checkbox"/> |
| Michael Hall | 2222 | R22222222 | Town Justice | 1/1/2020-12/31/2024 | 6.25 | | <input checked="" type="checkbox"/> | Bi-weekly | <input type="checkbox"/> |
| Appointed Officials: | | | | | | | | | |
| Joseph Gray | 3333 | R33333333 | Planning Board Member | 1/1/2021-12/31/2021 | 7.00 | 17.54 | <input type="checkbox"/> | Monthly | <input type="checkbox"/> |
| Jane Doe | 4444 | R12345678 | Animal Control Officer | 1/1/2020-12/31/2022 | 6.00 | 5.29 | <input type="checkbox"/> | Monthly | <input type="checkbox"/> |
| | | | | | | | <input type="checkbox"/> | | <input type="checkbox"/> |

I, Alice Clerk, secretary/clerk of the governing board of the Town of Anywhere, 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 3 day of January, 2021 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 Town of Anywhere on this 3 day of January, 2021.

Alice Clerk
 (Signature of Secretary or Clerk)

Affidavit of Posting: I, Alice Clerk being duly sworn, deposes and says that the posting of the Resolution began on 01/03/2021 and continued for at least 30 days. That the Resolution was available to the public on the:

- Employer's website at: www.townofanywhere.gov
- Official sign board at: _____
- Main entrance Secretary or Clerk's office at: _____



Items Required to be listed on the RS2417A

- First and last name of the official
- Last four digits of social security number
- NYSLRS ID
- Official's title
- The official's current term of office
- Standard Work Day- minimum of 6.00 hours and maximum of 8.00 hours
- ROA result
- Check mark if the official has not submitted an ROA
- Official's pay frequency
- Check mark if the official is a Tier 1 member
- Use page two (RS2417B) if the municipality has more than three each of elected and appointed officials.
- Raised seal on affidavit of posting

Sample Entries

| Name | Social Security Number | NYSLRS ID | Title | Current Term Begin & End Dates | Standard Work Day | Record of Activities Result | Not Submitted | Pay Frequency | Tier 1 |
|-----------------------------|------------------------|-----------|------------------------|--------------------------------|-------------------|-----------------------------|-------------------------------------|---------------|-------------------------------------|
| Elected Officials: | | | | | | | | | |
| John Smith | 0000 | R00000000 | Highway Superintendent | 1/1/2020-12/31/2023 | 8.00 | 32.79 | <input type="checkbox"/> | Bi-weekly | <input type="checkbox"/> |
| Michelle Jones | 1111 | R11111111 | Reciever of Taxes | 1/1/2020-12/31/2024 | 6.00 | N/A | <input type="checkbox"/> | Bi-weekly | <input checked="" type="checkbox"/> |
| Michael Hall | 2222 | R22222222 | Town Justice | 1/1/2020-12/31/2024 | 6.25 | | <input checked="" type="checkbox"/> | Bi-weekly | <input type="checkbox"/> |
| Appointed Officials: | | | | | | | | | |
| Joseph Gray | 3333 | R33333333 | Planning Board Member | 1/1/2021-12/31/2021 | 7.00 | 17.54 | <input type="checkbox"/> | Monthly | <input type="checkbox"/> |
| Jane Doe | 4444 | R12345678 | Animal Control Officer | 1/1/2020-12/31/2022 | 6.00 | 5.29 | <input type="checkbox"/> | Monthly | <input type="checkbox"/> |
| | | | | | | | <input type="checkbox"/> | | <input type="checkbox"/> |

Retirement Online

You are signed in as

[Sign out](#)

Welcome,

Last Login: **08/29/2019 11:08 AM**

Notifications

You have no Notifications at this time



I want to...

- [Change My Password](#)
- [Manage My Security Profile](#)
- [View My Scheduled Events](#)
- [Find Documents](#)
- [Upload a Member Document](#)
- [See NYSLRS News](#)
- [Manage Contact List](#)
- [Manage Security Access](#)
- [Submit Resolution For Official](#)
- [Update My Account Email](#)

My Cases

You have no open cases at this time

Retirement Online



I want to...

[Change My Password](#)

[Manage My Security Profile](#)

[View My Scheduled Events](#)

[Find Documents](#)

[Upload a Member Document](#)

[See NYSLRS News](#)

[Manage Contact List](#)

[Manage Security Access](#)


[Submit Resolution For Official](#)


[Update My Account Email](#)

Retirement Online

Elected and Appointed Official Resolution Search

Elected and Appointed Official Resolution Search

*Location Code 

*Retirement System 

Search by Employee



NYSLRS ID





Last Name

First Name

Job Code

Search

List of Members

Find | View All |  |  | First  1 of 1  Last

| NYSLRS ID | Last Name | First Name | Job Code | Job Effective Date | Last Resolution Date | View | Add |
|-----------|-----------|------------|----------|--------------------|----------------------|------|-----|
| | | | | | | View | Add |

Cancel

Job Codes

- Job codes are used when enrolling a member into the Retirement System. This identifies the work an employee does.
- Job Codes Used by Pension Integrity
 - 00900E Appointed Executive
 - 00950E Appointed Office (Timekeeping)
 - 02900E Elected Office
 - 06700E Treasurer/Tax Collector
- If the officials are not pre-populated in EAOR, their job code is incorrect.

Job Codes (continued)

Send an email to request job code changes



To

Pension Integrity

Cc

Subject

Job Code Change

Hello,

Please update job codes for the following officials

Mike Smith- Elected Office- Location Code 99999

Joe Doe- Appointed Executive- Location Code 99999

Jane Smith- Appointed Office (Timekeeping)- Location Code 99999

Thank you

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 Week of an Elected/Appointed Official's Record of Activities

Record of Activities

Name John Smith
Title Town Supervisor
Employer South Anytown

Activity Log

- Use a new row for each activity. You must include the start and end times for each activity.
- Enter the date, activity, start and end times, and the number of hours. In the Hours column, only enter numbers (i.e. 2.75).
- To add a new row, click the "Add New Row" button.
- To total the number of hours, click the "Update Total" button.

| Date | Activity | Start Time | End Time | Hours |
|------------------|--|------------|----------|-------|
| January 7, 2019 | Taxpayer mtg. | 1:00 PM | 2:00 PM | 1 |
| January 7, 2019 | Return phone calls | 2:00 PM | 3:00 PM | 1 |
| January 7, 2019 | Emergency call re: dog warden | 12:00 AM | 1:00 AM | 1 |
| January 8, 2019 | Prepare speech for luncheon | 12:00 PM | 3:00 PM | 3 |
| January 8, 2019 | Return phone calls | 3:00 PM | 4:00 PM | 1 |
| January 9, 2019 | Routine correspondence | 9:00 AM | 11:00 AM | 2 |
| January 9, 2019 | Guest speaker – luncheon mtg. | 1:00 PM | 3:00 PM | 2 |
| January 9, 2019 | Return phone calls | 6:00 PM | 7:00 PM | 1 |
| January 10, 2019 | Conference call with East and North Anytowns | 9:00 AM | 9:30 AM | 0.5 |

| | | | | |
|------------------|--|----------|----------|-----|
| January 10, 2019 | Prepare for mtg. on 1/15 | 9:30 AM | 11:00 AM | 2.5 |
| January 10, 2019 | Return phone calls | 6:00 PM | 7:00 PM | 1 |
| January 11, 2019 | Prepare speech and materials for 1/15 mtg. | 9:00 AM | 11:00 AM | 2 |
| January 11, 2019 | Routine correspondence | 11:00 AM | 12:00 PM | 1 |
| January 11, 2019 | Return phone calls | 4:00 PM | 5:00 PM | 1 |
| January 12, 2019 | Committee mtg. on zoning | 9:00 AM | 12:00 PM | 3 |
| January 12, 2019 | Return phone calls | 4:00 PM | 5:00 PM | 1 |

Add New Row

Update Total

24

To ensure three full months of active working days are reflected on the ROA, extend the period of the ROA by the amount of time used for vacations, illness, holidays or other reasons not worked during the three-month period.

Once you have completed recording activities for a three-month period, print this worksheet and sign and date below.

With my signature, I attest to the accuracy of the record provided above.

Signature

Date

Sample entries:

| Date | Activity | Start Time | End Time | Hours |
|-----------------|-------------------------------|------------|----------|-------|
| January 7, 2019 | Taxpayer mtg. | 1:00 PM | 2:00 PM | 1 |
| January 7, 2019 | Return phone calls | 2:00 PM | 3:00 PM | 1 |
| January 7, 2019 | Emergency call re: dog warden | 12:00 AM | 1:00 AM | 1 |
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| January 9, 2019 | Guest speaker – luncheon mtg. | 1:00 PM | 3:00 PM | 2 |
| January 9, 2019 | Return phone calls | 6:00 PM | 7:00 PM | 1 |

Recertification of the Record of Activities

Office of the New York State Comptroller
 **NYSLRS**
New York State and Local Retirement System
110 State Street, Albany, New York 12244-0001

Please type or print clearly
in blue or black ink

NYSLRS ID

Received Date

Social Security Number (last 4 digits)

XXX-XX-

Recertification of the Record of Activities

RS 2419

(Rev. 05/18)

Retirement System [check one]

Employees' Retirement System (ERS)

Police and Fire' Retirement System (PFRS)

I, _____, certify that I completed a 3-month record of activities for the term that began _____ for my position as _____.

I attest that the record of activities maintained for the above named term is still representative of my hours worked and that my responsibilities have not substantially or materially changed. My current term begins on _____ and ends on _____.

Signature of Member

Date

Employer Location Code: _____

NOTE: A record of activities and any certification based upon such record shall not be valid for more than eight years from the date of the taking of office for which the record of activities was initially maintained.

Please keep this form on file in your records and submit a copy to NYSLRS only upon request.

ROA Due Dates

| DAY 1 | DAY 150 | DAY 180 |
|-------------------------------------|----------------------|--------------------|
| Term of Office / Appointment Begins | Complete Your ROA By | Submit Your ROA By |
| January 1, 2023* | May 30, 2023 | June 29, 2023 |
| April 1, 2023 | August 28, 2023 | September 27, 2023 |
| July 1, 2023 | November 27, 2023 | December 27, 2023 |
| January 1, 2024 | May 29, 2024 | June 28, 2024 |
| April 1, 2024 | August 28, 2024 | September 27, 2024 |
| July 1, 2024 | November 27, 2024 | December 27, 2024 |

*For example, a county sheriff elected on Tuesday, November 8, 2022, would begin their new four-year term on January 1, 2023.

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
 - Official should submit ROA to employer for review
- 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

What is a Timekeeper?

- Officials who use an employer's timekeeping system that tracks hours worked and/or keeps track of accruals (i.e. vacation or sick leave)
- 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

Calculate the ROA result:

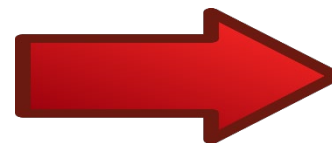
Total Hours Recorded on the [ROA](#):

Number of Months used to Calculate the ROA:



Note: must be a minimum of three months.

Hours in [Standard Work Day](#):



ROA Result — Average Days Worked per Month:

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

Reporting Service Credit

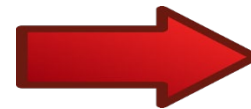
Calculate the days worked to put on your monthly report:

ROA Result:

5.56

Pay Period Frequency:

Bi-weekly



Calculate

Days Worked to Report: *per month*

5.14 for months with 2 pay period

7.70 for months with 3 pay period

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 \times 12 = Total Days/Year

5.56 \times 12 = 66.72 total days/year

- Total days/year \div # of pay periods = days worked by pay period

66.72 \div 26 bi-weekly = 2.5661538 days/pay period

2.5661538 \times 2 = **5.14** for a two pay period month

2.5661538 \times 3 = **7.70** for a three pay period month

Adjustments

- When the Retirement System receives an ROA or Resolution, we will review days reported for the E&A official(s) to ensure their days reported match their ROA results.

On review:

- If the days reported are not in-line with an ROA result, the Retirement System will send correspondence to the employer about the discrepancy and request adjustments.
- If the days reported are in-line with an ROA result, the employer will not receive correspondence from the Retirement System.

What Is Being Adjusted

Elected and Appointed Official Resolution Form

Jane Doe

NYSLRS ID R12345678

Empl Record 1

Location Code 12345 Town of Anywhere

Job Code 00900E

Official Information

Detailed Job Title Animal Control Officer

Term Begin Date 01/01/2020

Term End Date 12/31/2022

Standard Work Day Hours 6.00

Record of Activities Result 5.29

Resolution Date 05/26/2020

Pay Frequency Monthly

Monthly Report Calculation 5.29

Employee Source Data

| Payroll End Date▲ | Days | Total Earnings | Pensionable Earnings |
|-------------------|-------|----------------|----------------------|
| 07/31/2019 | 10.77 | \$1,720.36 | \$1,720.36 |
| 08/31/2019 | 10.77 | \$1,720.36 | \$1,720.36 |
| 09/30/2019 | 10.77 | \$1,720.36 | \$1,720.36 |
| 10/31/2019 | 10.77 | \$1,720.36 | \$1,720.36 |
| 11/30/2019 | 10.77 | \$1,720.36 | \$1,720.36 |
| 12/31/2019 | 10.77 | \$1,720.32 | \$1,720.32 |
| 01/31/2020 | 10.77 | \$1,763.37 | \$1,763.37 |
| 02/29/2020 | 10.77 | \$1,763.37 | \$1,763.37 |
| 03/31/2020 | 10.77 | \$1,763.37 | \$1,763.37 |
| 04/30/2020 | 10.77 | \$1,763.37 | \$1,763.37 |
| 05/31/2020 | 10.77 | \$1,763.37 | \$1,763.37 |

Adjustment Form (RS5527)

Office of the New York State Comptroller
 **NYSLRS**
 New York State and Local Retirement System
 110 State Street, Albany, New York 12244-0001

Received Date

**Adjustment Report for
 Pension Integrity Bureau**

Please type or print clearly
 in blue or black ink

Employer Location Code

| | | | | |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|

RS 5527

(Rev. 05/21)

SEE INSTRUCTIONS FOR COMPLETING FORM ON REVERSE SIDE

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

| Employer Name Town of Anywhwere | | Employer Code: 12345 | | Report Code: | | Page _____ of _____ | | | | | |
|------------------------------------|----------|-------------------------|-------|--------------|--|---------------------------|----|------------------|----------------------------|--------------------|------------------------------|
| NYSLRS ID: | Emp Inst | Member's Name: | | | Last 4 digits of Social Security Number: | Report Period Month/Year: | | Days Adjustment: | Days for Period Should Be: | Salary Adjustment: | Salary for Period Should Be: |
| | | Last | First | M.I. | | | | | | | |
| R12345678 | 1 | Doe, Jane | | | 0000 | 01 | 20 | (5 -48) | 5 .29 | . | . |
| | | | | | | 02 | 20 | (5 -48) | 5 .29 | . | . |
| | | | | | | 03 | 20 | (5 -48) | 5 .29 | . | . |
| | | | | | | 04 | 20 | (5 -48) | 5 .29 | . | . |
| | | | | | | 05 | 20 | (5 -48) | 5 .29 | . | . |
| | | | | | | | | . | . | . | . |
| | | | | | | | | . | . | . | . |
| | | | | | | | | . | . | . | . |
| | | | | | | | | . | . | . | . |
| | | | | | | | | . | . | . | . |
| | | | | | | | | . | . | . | . |
| TOTALS | | | | | | | | (27 40) | 26 45 | | |

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 was paid the adjusted amount of salary and that this data was determined according to Part 315 of Title 2 of the New York State Codes, Rules and Regulations

| | | | |
|---------------------------|---------------------|-----------------------|---|
| Certified By: NAME | Title: CLERK | Date: mm/dd/yy | Telephone Number: (518) 402-3815 |
|---------------------------|---------------------|-----------------------|---|

All Changes to your monthly report (except reductions in contributions) must be done on this form. For adjustments to loans or service credit purchase, please call 518-474-2987 for instructions.

RETIREMENT SYSTEM USE ONLY

| | |
|--------------|-------|
| Examined By: | Date: |
|--------------|-------|

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 Clerk prepares the Resolution
- The Board reviews the ROA's and the Resolution prior to passing
- The Bookkeeper/Payroll Staff receives the Resolution and reports days worked based on ROA results

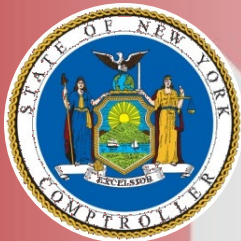
Resources

- 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.ny.gov
- Visit our website at www.osc.state.ny.us/retire
 - Click on the Employers tab
 - Click Reporting Elected & Appointed Officials
 - ROA Result Calculator
 - <https://www.osc.state.ny.us/retirement/employers/reporting-ea-officials/roa-result-calculator>
 - Days Worked Calculator
 - <https://www.osc.state.ny.us/retirement/employers/reporting-ea-officials/days-worked-calculator>



QUESTIONS?

THANK YOU!



Office of the New York State Comptroller
Thomas P. DiNapoli

 **NYSLRS**
New York State & Local Retirement System
Colleen C. Gardner, Executive Deputy Comptroller