

# 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

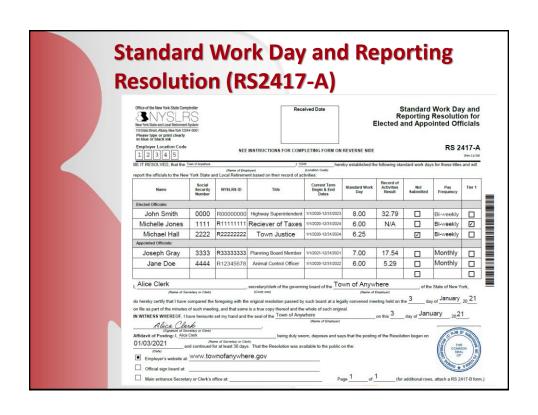
- Record of Activities (ROA) Three month record of work-related activities kept by elected and appointed officials
- Standard Work Day The number of hours per day required for the position to be considered a full-time position
- Standard Work Day and Reporting
  Resolution for Elected and Appointed
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



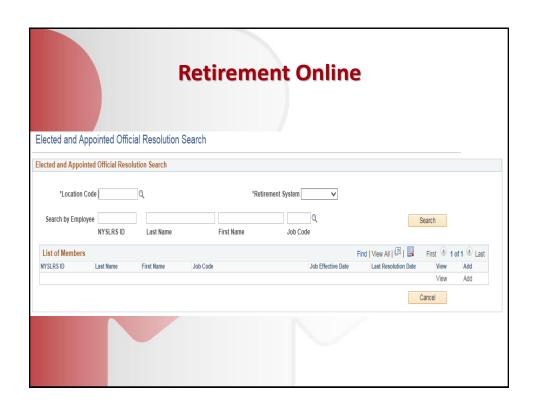
# Items Required to be listed on the RS2417A

- 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	Entr	ies				
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:								<u> </u>	
John Smith	0000	R00000000	Highway Superintendent	1/1/2020-12/31/2023	8.00	32.79		Bi-weekly	
Michelle Jones	1111	R11111111	Reciever of Taxes	1/1/2020-12/31/2024	6.00	N/A		Bi-weekly	✓
Michael Hall	2222	R2222222	Town Justice	1/1/2020-12/31/2024	6.25		<b>✓</b>	Bi-weekly	
Appointed Officials:									
Joseph Gray	3333	R33333333	Planning Board Member	1/1/2021-12/31/2021	7.00	17.54		Monthly	
Jane Doe	4444	R12345678	Animal Control Officer	1/1/2020-12/31/2022	6.00	5.29		Monthly	







#### **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
Send  To Cc Subject  Opension Integrity  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?

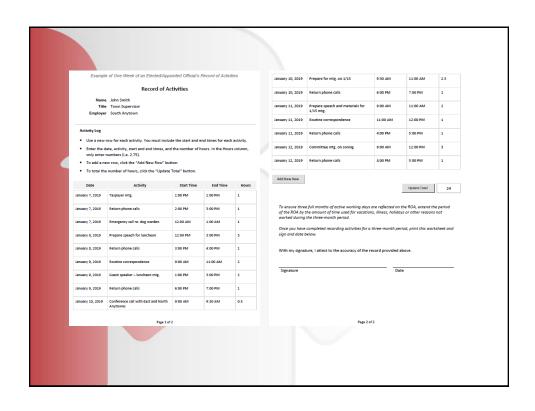
- When a new official begins his or her first term of office
- When a current official begins a new term of office
- If the official submits a new ROA
- If the Standard Work Day is changed

#### **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



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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

Recertif	ication of the Record of Activities
	Office of the New York State Comptoine  New on State and Coarl Secret Expension  10 State State Comptoine  Received Date  Rece
	, 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:
	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 / Submit Your ROA By **Complete Your ROA By Appointment Begins** January 1, 2023\* May 30, 2023 June 29, 2023 August 28, 2023 September 27, 2023 April 1, 2023 November 27, 2023 December 27, 2023 July 1, 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
  - o 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?

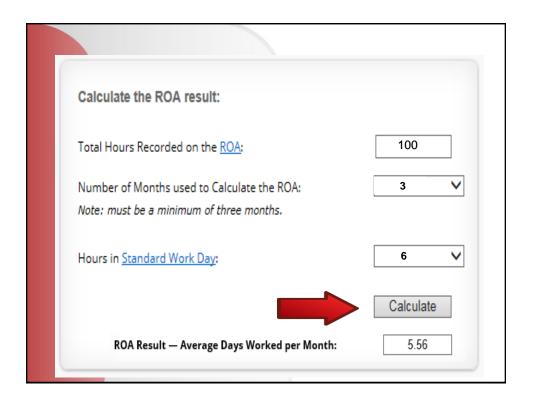
- Officials who use an employer's timekeeping system that tracks hours worked and/or keeps track of accruals (i.e. vacation or sick leave)
- Officials who are paid hourly
- As of August 2015, timekeepers are no longer required to be listed on a Resolution

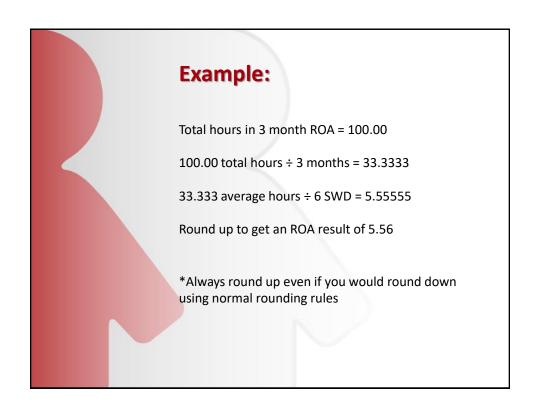
# **Acceptable Timekeeping System**

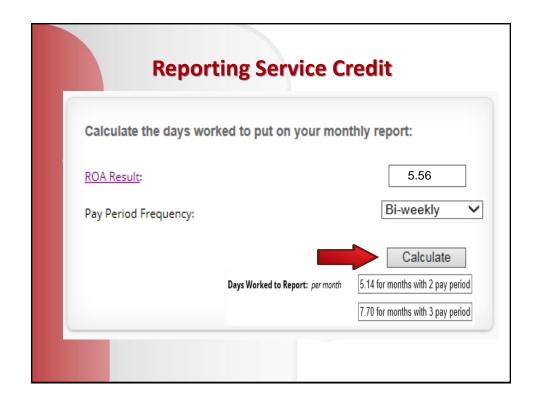
The timekeeping system should include a signature and should attest that full hours were worked except for time charged to accruals. The system should also include the signature of the official's supervisor, when applicable, to certify the information is correct.

Examples of a timekeeping system are:

- Hard copy (paper) time sheets
- Electronic time sheets
- Punch cards







#### **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

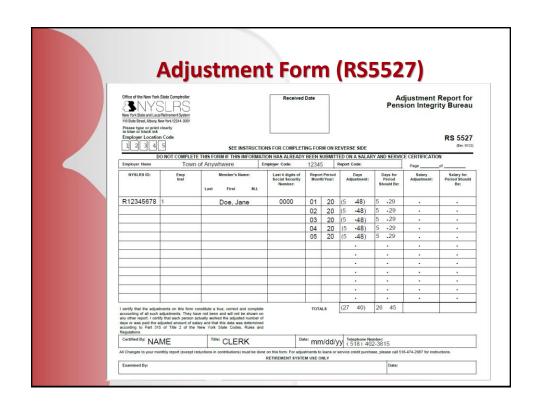
#### **Adjustments**

 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.





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



