STRS requires districts to report contributions in the fiscal year they are earned, not the fiscal year they are paid. Because of this requirement, USPS flags the jobs that are being paid contract amounts that were earned in the previous fiscal year, known as “the advance.”

The STRSAD program selects all employees and jobs that were subject to STRS withholding and were paid during the fiscal year. Three reports are generated each time the projection or actual options of STRSAD are executed:

- **STRSAD.TXT** – lists all advanced jobs for the district. Employees will advance if their STRS job has work days equal to days worked, amount remaining to pay greater than zero, and pays greater than pays paid.
- **STRSAD.RPT** – the complete fiscal year-end report for all STRS employees, including all advanced employees. Note: rehired retirees always receive zero percent credit.
- **NONADV.TXT** – Includes jobs that will not be advanced. The program takes the number of work days left on the calendar and adds them to the days worked up to this point. If this does not equal the total work days in the contract, the job will not be advanced and will be listed on this report.

**STRSAD.RPT**

A sample report is included below and an explanation of the information in each column follows.
1. **Employee Name:** USPSCN/BIOSCN, Name fields.

2. **Soc-Sec-Num:** USPSCN/BIOSCN, SSN field.

3. **Credit:** Employees flagged as full-time must have at least 120 service days to be granted a full year of service credit toward retirement. For employees flagged as full-time who did not work 120 days, or if considered part-time, the service credit is calculated as follows:
   - If the employee worked at least 90 days and the employment relationship was in effect for 120 days and the total compensation is greater than or equal to the state minimum, the service credit is 100%.
   - If the employee worked at least 90 days, but the employment relationship was not in effect for 120 days, the service credit is total days / 180.
   - If the employee did not work 90 days, the service credit is total days / 180.
   - If the employee worked at least 90 days and the employment relationship was in effect for 120 days and the total compensation is not greater than or equal to the state minimum, the service credit is the greater of the two calculations:
     - Total Compensation / State Minimum Salary
     - Total Days / 180

   **NOTES:**
   - Employment relationship = Compares the academic dates entered in STRSAD to the Hire date on the BIOSCN record. It will take this date or July 1 of the reporting year as the starting date (whichever is later) and calculate the days from that day to the Termination date on BIOSCN or June 30 (whichever is earlier).
   - The relationship of the employee with the district is based on “ALL” days in the calendars minus weekend days.
   - State minimum = $20,000
   - The employee termination date on BIOSCN must be updated when an employee leaves the district. This field should not be confused with the termination date on JOBSCN. STRSAD checks the BIOSCN termination date when determining employment relationship.

4. **STRS Days:** The system first finds all checks for employees with a pay date in the fiscal year. The payroll beginning and ending dates for those checks determine the calendar date range for counting service days. This range (very likely) will start in the preceding fiscal year and end during the current fiscal year. From this information, blank working calendars are created on the system. Blank working calendars are used internally by the system and cannot be viewed.

   The job calendars from the employee’s fiscal year payrolls are entered into the blank working calendars. The ATDSCN transaction types AT or AB with paid dates in the reporting period are marked on the working calendars appropriately for each day. The calendars are ‘modified’ inside the program to reflect the days from the calendars plus days from the ATDSCN. Duplicate dates are not counted twice. So you can think of ATDSCN records as modifying the calendars on a per employee basis.

   The system then locates any adjustment transactions (AD) for the fiscal year for STRS. Adjustment transactions entered through ATDSCN are considered manual adjustments to what the system would calculate. Note that ‘manual adjustment’ transactions are picked up based on the fiscal year instead of the
date range that the employee was paid for. Any adjustment dated within the reporting period will be applied. The manual adjustment records are a bit different because they are not for specific days. The adjustments (if any) are added to or subtracted from the total unadjusted service days and that total is the total that will appear on the STRSAD report.

The days are not reported to STRS; only the percentage of credit.

5. **Earnings:** Calculated by taking the FYTD gross amounts from the 450 deduction record PLUS the amounts earned but not yet paid to the employee (the “advanced earnings”).

Advanced earnings are calculated as follows:

<table>
<thead>
<tr>
<th>Obligation</th>
<th>Pay per Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>-Amt. Paid</td>
<td>\textit{AND}</td>
</tr>
<tr>
<td>-Dock</td>
<td>X Remaining Number of Pays</td>
</tr>
<tr>
<td>Dock Next Pay</td>
<td>Remaining to Pay Based on</td>
</tr>
<tr>
<td></td>
<td>Pay/Period</td>
</tr>
<tr>
<td>\textit{Remaining to Pay Based on Obligation}</td>
<td></td>
</tr>
</tbody>
</table>

\textbf{NOTE: **This can be inflated if an employee has 691 deduction record and fringe benefit extra compensation.**}

The earnings are not reported to STRS.

6. **Deposit/Pick Up:** FYTD total deducted amount listed on the 450, 591 and 691 deduction records. This amount does not include contributions on amounts earned but not yet paid.

7. **Advanced Amount:** Calculates retirement amount on summer pays on a per pay basis per job as follows:

<table>
<thead>
<tr>
<th>Pays Remaining</th>
<th>Pay Per Period</th>
<th>Retirement Withheld (14%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>$1500.00</td>
<td>$210.00</td>
</tr>
<tr>
<td>23</td>
<td>$1500.00</td>
<td>$210.00</td>
</tr>
<tr>
<td>24</td>
<td>$1500.00</td>
<td>$210.00</td>
</tr>
<tr>
<td>25</td>
<td>$1500.00</td>
<td>$210.00</td>
</tr>
<tr>
<td>26</td>
<td>$1480.00</td>
<td>$207.20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1047.20</strong></td>
<td></td>
</tr>
</tbody>
</table>

8. **Total Taxed + Non-Taxed:** Amount deposited with STRS during fiscal year (step 6) PLUS amount of contributions on earnings that have not yet been paid (step 7). This amount can be inflated if there are 691 records.
STRSAD Errors and Warnings

The following alphabetical list describes errors and warnings that may appear when the STRSAD program is run.

- **Address cannot be blank. Verify entire address in USPSCN/BIOSCN for previous SSN.**
  
  This indicates either the first line of address, city, state, or zip code on the USPSCN/BIOSCN is blank. No part of the address can be reported to STRS as blank.

  Verify the fields on USPSCN/BIOSCN.

- **Advance amount is negative for previous SSN, assuming zero.**
  
  Indicates a possible error correction from a previous fiscal year.

  Check JOBSCN information and contact ITC if unable to resolve. It may also be necessary to contact STRS to resolve the problem.

- **Amount remaining on contract is zero for previous SSN, job #.**
  
  Indicates that pays are remaining with no contract amount to pay.

  Verify JOBSCN information and run AUDRPT to determine if manual changes were made.

- **Contract amount paid exceeds the contract obligation for previous SSN, job #.**
  
  Indicates the amount paid shown on JOBSCN exceeds the obligation.

  Verify JOBSCN information and run AUDRPT to determine if manual changes were made.

- **Contributions with zero service credit for previous SSN.**
  
  Regular contributions with no service credit have been detected. STRS requests that these situations be researched and corrected before submitting the data.

  Check DEDSCN (450/591/691) start and stop dates, job calendar assignments, job calendar start dates, and ATDSCN records. Contact ITC if unable to resolve.

  Refer to the chapter in the USPS User Guide called, "Calculating Days and Weeks for Reporting Purposes" for assistance in resolving service credit problems.

- **Days worked in contract will exceed work days in contract for previous SSN, job #.**
  
  This message indicates that the remaining work days on the calendar through June 30th for the job will cause the days worked to exceed the work days in contract. This refers to jobs that still have work days remaining on the calendar.

  Check the contract start date and the beginning date of the first payroll of the contract to ensure days worked in the contract were correctly counted. Check for incorrect period beginning and/or ending dates that may have been entered. Adjustments to days worked may be necessary on JOBSCN.

- **Employee's first/last name cannot be blank. Verify in USPSCN/BIOSCN for previous SSN.**
  
  This message indicates either the first or last name on the USPSCN/BIOSCN is blank. The name cannot be reported to STRS as blank. Verify the fields on USPSCN/BIOSCN.

- **FTD total for board deduction is negative for previous SSN, assuming zero.**
  
  A 691 DEDSCN record has a negative amount in the FTD deduction field. This indicates that an error correction from a previous fiscal year may have been processed.

  Research using AUDRPT (looking for manual updates) and contact STRS for possible correction procedures.
- **FTD total for retirement deduction is negative for previous SSN, assuming zero.**
  A 450 DEDSCN record has a negative amount in the FTD deduction field. This indicates that an error correction from a previous fiscal year may have been processed. Research using AUDRPT (looking for manual updates) and contact STRS for possible correction procedures.

- **Name and address for previous SSN not on file.**
  The employee's BIOSCN record does not have a name or address entered. Enter these fields on BIOSCN.

- **No service days for regular earnings for previous SSN.**
  No service days are found for this employee. Check DEDSCN (450/591/691) start and stop dates, job calendar assignments, job calendar start dates, and ATDSCN records. Contact ITC if unable to resolve. Refer to the chapter in the USPS User Guide called, "Calculating Days and Weeks for Reporting Purposes" for assistance in resolving service credit problems.

- **Non-stretch pay job will advance for previous SSN.**
  It is not normal for a non-stretch pay job to advance. This message simply alerts the user to a possible problem but does not indicate that a problem exists. If the situation does occur, it could cause problems in the advance pay back calculations since the amounts for these jobs are not properly handled by INICAL.

- **Number of days worked exceeds work days in contract for previous SSN, job #.**
  The number of days worked is greater than the work days on JOBSCN. Verify the days worked on the job and the job calendar assignment. Run AUDRPT to determine if manual changes were made. Update JOBSCN if necessary.

- **Pay per period times remaining pays differs from accrued wages by more than $1.00 for previous SSN, job #.**
  This message indicates that a possible error in contract calculations has occurred. Verify the contract amounts on JOBSCN with what has been paid on the job thus far. Run AUDRPT and attempt to isolate the problem. A dock or payment of additional money may be necessary to make the correction. Contact your ITC for assistance if necessary.

- **Pick up amount is negative for previous SSN, assuming zero.**
  A 591 DEDSCN record has a negative amount in the FTD deduction field. This indicates a possible error correction from a previous fiscal year may have been processed. Research using AUDRPT and contact STRS for possible correction procedures.

- **Retiree amounts for previous SSN exceed the regular contribution total.**
  The retiree amounts showing on the 450, 591, and 691 records are greater than regular amounts. This should not occur since retiree amounts are subsets of regular contributions. Retiree amounts should be less than or equal to regular contribution totals. Run AUDRPT to determine if manual adjustments to regular or retiree fields were processed. Manual changes to the DEDSCN records may be required.
STRS Advance and Pay Types

The following Pay Types can be processed on a job that is in the advance mode using USPSCN/UPDCAL_ *.

- MIS - miscellaneous pay
- DCK - dock pay
- OT - overtime pay
- SHP - shift premium
- TRM - termination pay
- POF - pay off of total accrued wages
- NC1 - non-cash life insurance premium
- BCK - retro pay

If the **DCK** (dock) Pay Type is used on a job in the advance mode, a warning will be issued indicating that the advance calculations will be off for this job. This is because the dock takes away earnings. This will need to be considered when balancing at the conclusion of the advance.

If attempting to pay a **BCK** (retro) payment on a job that is flagged as being in STRS advance, the same warning will be issued.

If the **BCK** pay type was originated by NEWCNT or was in JOBSCN before running the actual option of STRSAD, the warning can be ignored. The software would have taken the retro amount into consideration when the advance calculations were done.

If the **BCK** pay type is being added in UPDCAL after running the actual option of STRSAD, doing so may cause the advance calculations to be out of balance when all jobs are out of the advance mode.

If the **TRM** (termination) Pay Type is used on a job in the advance mode, the system will automatically calculate the pay off amount for the job.

Using the **POF** (pay off total accrued wages) Pay Type may cause the payback to be off by a few pennies. The STRS Advance Flag will be turned off on the job record after the CHKUPD program is executed successfully.

The following Pay Types cannot be processed on a job in the advance mode.

- **REG** - regular wages
- **IRR** - irregular pay

These Pay Types affect the contract amount for the job and are considered new earnings. A new job would have to be set up for these Pay Types.
STRS Annual Reporting Frequently Asked Questions

Q. What starting and ending dates should be used when running STRSAD?

A. When running the STRSAD program, enter the first and last day of the academic year. This date range is used for calculation of service credit for part-time employees and for those employees who did not work for 120 days.

Q. The reports generated by STRSAD show reporting for fiscal year 2018 when I am processing my annual report for 2019.

A. STRS reports their fiscal year based on the first year in the cycle, not the second. For STRS reporting purposes, fiscal year 2018 is the fiscal year 2018-2019 reporting.

Q. STRS deductions listed on DEDRPT show a ‘Prior fiscal year Contributions balance’ amount before I run option ‘2’ of STRSAD.

A. When the STRSAD tape file is created, the advance amount is moved to the USPCON STRS advance field, (not added to the current value). This value is reduced each time PAYDED runs in actual mode and processes a check to STRS with prior year contributions. If there is a total listed on DEDRPT before running option ‘2’ of STRSAD for the current year, this indicates the advance did not balance back to zero last year. This may be due to a prior year adjustment, a contract pay off, or a dock situation. The district may need to file a correction with STRS for the prior year.
Q. How is the service credit calculated per employee?

A. The service credit is calculated based on the STRS decision tree. Employees flagged as full-time must have at least 120 service days to be granted a full year of service credit toward retirement. Employees flagged as part-time will be given credit according to STRS rules outlined in the STRS Employer's Manual. If you are in doubt about an employee's part-time or full-time status, contact STRS and obtain a ruling.
Q. What if the amount showing as deposits does not equal the actual deposits the district has on record?

A. The district should verify the following:
   - That deduction checks match the amount of the checks on the system.
   - That board checks for 691 match the board amounts showing for the appropriate employees.
   - Error adjustments to the STRS records.
   - Any prior fiscal year adjustments.
   - Manual changes to the 450/591/691 records.
   - Voided checks for STRS employees.

---

### Full-Time vs. Part-Time Service

<table>
<thead>
<tr>
<th>Contract Length</th>
<th>Full Time</th>
<th>Part Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Covers the entire school year.</td>
<td>Covers only a portion of the school year.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Compensation</th>
<th>Full Time</th>
<th>Part Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>100% of the full-time salary defined by salary schedule and works at least 120 days.</td>
<td>Does not equal the salary schedule for teacher working every day of the school year or does not meet requirements for full-time employment.</td>
<td></td>
</tr>
</tbody>
</table>

### Calculating Part-Time Service Credit

<table>
<thead>
<tr>
<th>Employment Status</th>
<th>Days Worked</th>
<th>Days in Employment Relationship</th>
<th>Is Salary Greater Than State Minimum?</th>
<th>Service Credit Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part Time</td>
<td>≥ 90</td>
<td>≥120</td>
<td>Yes</td>
<td>1.00</td>
</tr>
<tr>
<td></td>
<td>≥ 90</td>
<td>≥120</td>
<td>No</td>
<td>Greater of: Days ÷ 180 or Total Compensation ÷ State Minimum Salary*</td>
</tr>
<tr>
<td></td>
<td>≥ 90</td>
<td>&lt;120</td>
<td>N/A</td>
<td>Days ÷ 180</td>
</tr>
<tr>
<td></td>
<td>&lt;90</td>
<td>N/A</td>
<td>N/A</td>
<td>Days ÷ 180</td>
</tr>
</tbody>
</table>

*For a chart of historical state minimum salaries, please see the Service Credit section of the STRS Ohio Employer Website.*
Q. If we did not advance some jobs last year that should have been advanced and those amounts are appearing on this year’s report, can we manually change the figures in the DEDSCN so that STRSAD will have the correct figures?

A. Yes, you should manually reduce the FYTD contributions and gross figures showing on the 591/691 and 450 records. The reduction should be the amount of monies that were not advanced but should have been last fiscal year. After all adjustments are made, the total current FYTD figures reported should be for new earnings only. If it hasn’t already been done, corrections may need to be filed with STRS.

Q. How does STRS balance the figures and reports I send to them?

The STRS Advance is processed to allow STRS to balance FYTD information. STRS requires districts report contributions in the fiscal year they are earned, not the fiscal year they are paid. Because of this requirement, the USPS system needs to flag the jobs that are being paid contract amounts that were earned in the previous fiscal year, known as “the advance.” Districts are no longer required to make payments to STRS for the contributions on the previous year’s earnings, but they must report them correctly due to the manner in which STRS balances these figures.

STRS balances the annual reporting information to the per pay reporting for the fiscal year, taking into consideration the previous year’s reported advanced amounts. STRS does this balancing in the following manner:

- Per pay amounts reported to STRS in the current fiscal year
- Accrued contributions reported in the previous fiscal year, advance amount
+ Accrued contributions reported in the current year, advance amount
+/- Net effect of any prior fiscal year adjustments

Total contributions for employees in current fiscal year’s annual report

Q. What are the restrictions during the advance?

A. Once a district is in ‘advance mode,’ the job is flagged as an advanced job if the work days in the contract equal contract days worked and there are still pays remaining on the job.

You may make additional payments on advanced jobs, and the software will be able to determine what should be considered prior year’s earnings and what should be considered new earnings. The software will automatically determine which payments are new earnings, which includes all pay types with the exclusion of ‘REG’ (regular), ‘ACC’ (accrued), and ‘BCK’ (retro). This means you can make a ‘MIS’ (miscellaneous) payment on the advanced job and the miscellaneous payment will be considered new wages while the regular wages will be considered advanced.

Q. A district needs to do a payoff of a contract that is in the advance. How can this be done?

A. The ITC will need to remove the job from the advance, so the user can modify USPSCN/JOBS CN to set the pays and pays paid to be different by 1 pay. Once this is done, the ITC must place the job back in the advance before the district proceeds with their payroll. The contract will pay off based on a last pay situation.
Q. How do I handle a dock situation at end of fiscal year?

A. The following options are available:

1. If the district knows there will be a dock situation before they are in the advance mode, the amount may be placed in the ‘dock next pay’ field on JOBSCN. When STRSAD is run, the advance will be calculated to include the dock amount.

2. If the dock will not be processed on the first pay of the advance, an UPDCAL entry will be needed to include this dock amount.

Note: For docks that need to be made after the district is in the advance (not placed in the dock next pay field before running option 2), keep in mind the advance will not balance back to zero.

Q. Why are jobs not showing up on the STRSAD.TXT report?

A. Three conditions must be met for a job to be advanced:
   1. The days worked must equal the work days.
   2. The number of pays paid must be less than the number of pays in the contract.
   3. Amount remaining to pay must be greater than zero.

There are situations where an STRS position may work extended days causing workdays to remain on the contract following the last payroll in June. The software will calculate the work days remaining in the month of June provided the job calendars and payroll beginning and ending dates have been input correctly.

https://wiki.ssdt-ohio.org/display/usps/Calculating+Regular+and+Pick-up+Retirement

Q. What do I do about jobs that appear on the STRSAD.TXT report that should not be?

A. As long as there are work days remaining, the user can trick STRSAD into not advancing a job. It is suggested the district point the job to the default calendar, run STRSAD, option 2, then change the calendar type back to its original value. This will cause STRSAD to not include the job in the advance and will still allow the contract to pay correctly on the next payroll(s).

Q. District is getting a warning message for a rehired retiree.

A. This is likely caused by the district not setting the rehired retiree flag on the STRS deductions before paying wages to the employee as a rehired retiree. Verify the information and manually update the DEDSCN records to accurately reflect the contributions as a retiree.

Q. A district has completed option ‘2’ of STRSAD and realized they are missing some jobs from the advance report. Can anything other than a restore be done?

A. If the district has not run QRTRPT to close for the quarter and fiscal year, the ITC can run CNVADV to unflag all the jobs that were flagged as advanced and clear the USPCON amount and flag. The district can rerun STRSAD.

If the district has run QRTRPT and has cleared the quarter and fiscal year, the files must be restored or the district will have to file corrections with STRS.