



**Los Angeles County
Office of Education**



**HUMAN
RESOURCE
SYSTEM**

**DISTRICT PERSONNEL INFORMATION SERVICES
DIVISION OF SCHOOL FINANCIAL SERVICES**

SESSION F

STRS RETIREMENT CODING & PRIOR PERIOD ADJUSTMENTS

2023-2024 TRAINING MANUAL

An Official Publication



**Los Angeles County
Office of Education**

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Agenda

- **Welcome and Introductions**
 - What is covered in this training session, goal

- **State Teachers Retirement System (STRS)**
 - Employee Data Base – Retirement
 - Membership Mandatory Qualification
 - Permissive Election of Membership (ES350)
 - Retirement System Election (ES372)
 - CalSTRS Secure Employer Website (SEW)
 - Matrix (LACOE vs. CalSTRS Codes)
 - Post-Retirement Incentive
 - AB340 Pension Reform (PEPRA)
 - Creditable Compensation Changes Effective 01/01/15
 - Coaching Assignment
 - STRS Buy Back

- **STRS Adjustments**
 - Hands on Exercise
 - Non-member to STRS member
 - Setting Up Batch and One-Time Pay Screen to Adjust
 - Automated RX/LX Adjustments
 - Additional STRS Adjustments
 - Reduced Workload
 - Annualize Rate and Effect on Service Credit
 - Effect of DKT and SPR on Service Credit
 - When to use RXS and LXS Earnings Codes

- **STRS and LACOE Retirement Unit Forms**

- **Evaluations and close of session**

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SECTION I.

STATE TEACHERS RETIREMENT SYSTEM (STRS)

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Employee Data Base

Retirement Fields

Coding Multiple Jobs

Birth Date and Gender

Retirement Rate Table

Impact of the Job Classification Codes

Retirement Plan Data Screen (039)

Retirement Fields on the Salary/Pay Rate Screen

```

File Edit View Communication Actions Window Help
** PER - SALARY/PAY RATE - INQ **                                0405
SF6130015  CURRIN,PETER U.
PRIME JOB: P
JOB      POSITION      JOB CLASS
 4      200001      200001 TEACHER
                                TIME      TIME
CYCLE BASIS  PAY MOS  ILL PLAN  VAC PLAN  RPT LOCN  RPT CD  EARNINGS TYPES
  C1      M      10      NA      NA      042      T      REG
SCHED/RANGE/STEP  EFF DATE  %FULL-TIME  CALC METH  FULL-TIME RATE  SALARY RATE
  0 006 21      09 01 11      100.00      8437.400      8437.400
STIPENDS: PG 7 PRFGRWI
D
RETIRE RATE  O/RIDE  WORK DAYS  WORK CAL  WORK HRS/DY  SESS TYPE
 8437.400      0/0000  183.0      T      7.38      S
A      C      E      B      STRS      STRS
RETIREMENT: PLAN STATUS SPL EFF DATE  PERS CASE STS  CLS CD  BASE HRS
              S5      M      R      09 01 92      .00
(073) - ENTER ACTION OR TRANSACTION DATA TO PROCEED.
TRANS: 005      EID: SF6130015      JOB: 4      DISTRICT 00111
MA      b      23/067
    
```

Employee Data Base – Function 01 or Function 04, Screen 005

The Salary/Pay Rate Screen (005) has five fields used for retirement purposes. They are:

- (A) STRS Retirement Plans
- (B) Retirement Effective Dates
- (C) Member Status
- (D) Retirement Reporting Rate
- (E) Special Indicators

For more information, refer to the HRS System Operations Manual Pages III-165 to III-177.

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

STRS Retirement Plans

Examples for each plan code are not all-inclusive. Use these codes if employees are hired prior to April 1, 1986.

- S1 - STRS only (no Medicare)
 - Regular and substantial assignments

- S4 - No STRS/no OASDI/no Medicare

- S6 - STRS only (no Medicare)
 - Creditable Compensation only under the DBS Program
(Contact the county office STRS Retirement Unit when to use)

Use these codes if employees were hired on or after April 1, 1986 and must have Medicare.*

- S2 - OASDI and Medicare (no STRS)

- S3 - Medicare only (no STRS)
 - Special Medicare contract
 - Substitutes that do not qualify for STRS
 - Overload assignments that do not qualify for STRS
 - Extra assignments, such as coaching

- S8 - Medicare only (no STRS)
 - Community Colleges only
 - Temporary non-qualifying STRS assignments

- S5 - STRS with Medicare
 - Regular and substantial certificated assignments

- S7 - STRS with Medicare
 - Creditable Compensation only under the DBS Program
(Contact the county office STRS Retirement Unit when to use)

- S4 - No STRS/no OASDI/no Medicare
 - Foreign exchange teachers

* Employees not covered by STRS effective with July 1991 accruals are subject to Social Security/Medicare or a district alternative plan.

* For S1 employees who terminate from a district (including layoff), when rehired or hired by any other district, their STRS retirement plan is changed to S5 and must be covered by Medicare.

Retirement Effective Date

The Retirement Effective Date is the date the employee became a member of STRS or the date a nonmember was employed at the district.

Membership Status

Valid Codes	Code Description
M	Member (member of STRS)
N	Nonmember
R	Retired (retired from STRS and working in district)
Z	Deceased
D	Disabled
F	Refunded
Q	Nonmember refunded
X	(STRS only) Non-member foreign exchange teachers
I	Ineligible (student workers working in district where they are enrolled)

Retirement Reporting Rate

The Retirement Reporting Rate is the pay rate that appears on the monthly STRS retirement reports. This is the rate STRS will use to calculate service credit for the earnings reported on the monthly reports. If the retirement reporting rate is wrong, the retirement service credit will be wrong.

The retirement reporting rate is the same as the hourly, daily, or monthly full-time rate on EDB or job history. If a lump sum is paid, the retirement reporting rate should equal the earnings.

- For **STRS Nonmembers**, the retirement reporting rate is the hourly, daily, or monthly full-time rate on EDB or job history.
- For **STRS Members**, the retirement reporting rate is:

Monthly - Full-time rate on EDB or job history, except 10 and one-half, 11 and one-half month employees must use an annualized retirement reporting rate using the override flag.

An override code "S" (manually enter the retirement rate) is used and the annualized rate (full year contract salary amount) is entered. Retirement Plan S8-full-time monthly rate.

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

- Hourly - Retirement Plans S1, S5, S6, S7 -- full-time hourly rate x standard hours in a day from Job Class Table x annual paid work days on work calendar.
 Retirement Plans S2, S3, S4, S8- full-time hourly rate.
- Daily - S1, S5, S6, S7 - full-time daily rate on EDB x annual paid work days on the work
 Retirement Plans S2, S3, S4, S8 - full-time daily rate.
- Lump Sum - Equal to the lump sum of earnings being paid.



NOTE: All retirement reporting rates are system-generated unless the override code is entered. Summer school assignments will use the job class table and work calendar table from the prime assignment. If the summer school assignment is the prime assignment, the district will have to override the retirement reporting rate based on full-time equivalent. The override code would also be used for Retirement Plans S1/S5 monthly pay basis working partial months.

Earnings of STRS retirees must be reported with an annualized retirement reporting rate. HRS will be modified to automatically calculate an annualized retirement reporting rate.

Special Indicators (SPL)

The Special Indicators field indicates that the job associated with this code may be processed differently than the normal retirement earnings and deduction process. Valid codes and transactions are:

Valid Codes	Code Description
C	Short-term classes (STRS)
E	Elected official (STRS and PERS)
R	Reduced work load (STRS)
S	Student worker, same district (PERS)
T	Teacher assistant (STRS)
Z	Class size reduction participants
X	Elected STRS membership

Cash Balance (CB) Alternative Retirement Plan

Valid Codes	Code Description
B	Nonmember elects a CB Plan
P	FT STRS member (who's % of time falls below 50%) elects a CB Plan

Coding Multiple Jobs

It is important for employees with multiple job assignments on EDB to have the same STRS plans and retirement effective date.

For STRS Plans, if the prime job is:

- S1, all other jobs must be S1 or S6.
- S2, all other jobs must be S2.
- S3, all other jobs must be S3.
- S4, all other jobs must be S4.
- S5, all other jobs must be S5 or S7.
- S8, all other jobs must be S8

If the prime job is S1 or S5 and the employee is on a percent of time, hourly, or substitute assignment, non-prime jobs would be coded S1 or S5, respectively.



IMPORTANT: All jobs coded for STRS must have the same retirement effective date.

Birth Date and Gender

```

File Edit View Communication Actions Window Help
** PER - CONFIDENTIAL INFORMATION - UPD **                                0113
SF6130015 CURRIN,PETER U.                                PRIM JOB: 4  EEMPL STATUS: ACTIVE

    SEX: F
    ETHNICITY: _ YES, HISPANIC OR LATINO
    DATE OF BIRTH: 01 01 50
    HANDICAP: _

    CITIZENSHIP/VISA: __
    COUNTRY: ___
    VISA EXPIRATION DATE: __ __ __

    MILITARY STATUS: _

    -- EEO REPORTING CODES --
    PERM/TEMP FULL/PART  APPT TERM  FUND SOURCE
      P      E          -          -

RACE: _ AMER INDIAN/ALASKA NATIVE
      _ ASIAN INDIAN
      _ BLACK OR AFRICAN AMERICAN
      _ CAMBODIAN
      _ CHINESE
      _ FILIPINO
      _ GUAMANIAN
      _ HAWAIIAN
      _ HMONG
      _ JAPANESE
      _ KOREAN
      _ LAOTIAN
      _ OTHER ASIAN
      _ OTHER PACIFIC ISLANDER
      _ SAMOAN
      _ TAHITIAN
      _ VIETNAMESE
      _ WHITE

(002) - ENTER YOUR CHANGES.
TRANS: 013      EID: SF6130015      JOB: 4      DISTRICT 00111
MA b                                                    04/017
    
```

Employee Data Base Function 01 or Function 04, Screen 013

The gender and the birthdate are required information for the State Teachers' Retirement System (STRS). The birthdate is used in the calculation process to estimate retirement allowances. Gender is used by STRS for actuarial computations.

The gender and birth date information are entered in the Sex field and Date of Birth Field, respectively, in HRS using the Confidential Information Screen (013) in Function 01. If the sex field is coded as "D" (decline to state), STRS requires changing "D" to "M" (male) or "F" (female).

Retirement Rate Table

File Edit View Communication Actions Window Help				
** CTL - RETIREMENT RATE TABLE - INQ **				
1616				
DISTRICT: 00111 TRN-HRS TRAINING DISTRICT				
PLAN: <u>S1</u> STRS PEPRA				
CONTRACT NUMBER: <u>STR1</u>			EFF BEGIN DATE: <u>07 01 2017</u>	
BARGAINING UNIT: <u> </u>			EFF END DATE: <u>06 30 2018</u>	
EMPLOYEE RATE (EE)	EMPLOYER RATE (ER)	SURVIVOR RATE	REDUCED WORK LOAD	
<u>9.2050</u>	<u>14.4300</u>	<u>0.00</u>	<u>14.4300</u>	
EMPLOYEE CASH BALANCE RATE (EE)	EMPLOYER CASH BALANCE RATE (ER)	RET MISC RATE	EMPLOYEE LUMP SUM RATE (EE)	EMPLOYER LUMP SUM RATE (ER)
<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>8.0000</u>	<u>8.2500</u>
F3-EXIT F7-NEXT PERIOD F8-PREV PERIOD				
TRANS: <u>016</u> KEY 1: <u> </u> KEY 2: <u> </u> KEY 3: <u> </u> DIST: <u>00111</u>				
MA d NUM 24/078				

Function 16, Screen 016

The Retirement Rate Table controls the retirement process on the Job Classification Table (004) in HRS.

Job Classification Table (004)

Function 11, Screen 004 – Job Class Table

There are three fields on the Job Classification Table (004) that control the retirement processes.

Field Descriptions

- 1 BARG UNIT The bargaining unit code from the Job Classification Table (004) is used as an EDB default code if the district does not enter a code on Job Assignment Screen (004) for a new employee/assignment. This coding is used until the district can obtain more information.

- 2 SUB IND The substitute indicator is used to identify certificated substitute assignments. This code triggers an account code 44 or 54 on the STRS monthly report for regular session "S" assignments. The code also is used in accumulating non-member substitute service for qualifying time.

- 3 STD HRS IN A DAY Standard hours in a day are the number of hours an employee would work if the assignment was full-time. This field is used in calculating the STRS retirement reporting rate (RRR) for STRS members with hourly assignments. The STRS RRR calculation is as follows.

$$\boxed{\text{Hourly rate of pay}} \times \boxed{\text{Standard Hours In A Day}} \times \boxed{\text{Paid Work Days on a calendar}} = \boxed{\text{Retirement Reporting Rate}}$$

Retirement Plan Data Screen (039)

File Edit View Communication Actions Window Help

** PER - RETIREMENT PLAN DATA - INQ ** 0439

FE0270164 BAILEY, JANET A. EMPL STATUS: ACTIVE
PRIMARY JOB: 1

JOB CLASS	PRR FLAG *	---JOB TITLE---	1 PLAN	2 S S 3	4 STAT	EFF DATE
1 290010		SUB TEACHER	S5 STRS-MEDICARE	S R	M MEM 04 01 95	
2 290010		SUB TEACHER	S5 STRS-MEDICARE	S	M MEM 04 01 95	
3 200002		TEACHER SUMMER ASSIGNMEN	S5 STRS-MEDICARE	V	M MEM 04 01 95	
4 290010		SUB TEACHER	S5 STRS-MEDICARE	S	M MEM 04 01 95	

PERS RETIREE CASE STATUS: EMPLOYER PAID PERS: DATE:
 PERS/OASDHI CURRENT MOD LIMIT: CURRENT MOD LIMIT DATE:
 PERS/OASDHI PRIOR MOD LIMIT: PRIOR MOD LIMIT DATE:

(073) - ENTER ACTION OR TRANSACTION DATA TO PROCEED.

TRANS: 039 EID: FE0270164 JOB: 1 DISTRICT 00111

MA b A 23/067

Employee Date Base Function 01 or Function 04, Screen 039

The Retirement Plan Data Screen (039) displays the retirement coding fields for all assignments for an employee. Districts can access this screen to check the validity of the retirement coding, particularly in relation to multiple assignments, using the Personnel Inquiry Menu (Function 04), TRANS 039.

Any district corrections or changes made to the retirement plan, status, special indicator codes, and/or retirement effective dates are made on the Salary/Pay Rate Screen, TRANS 005, in the Personnel Data Entry and Update Menu (Function 01).

The staff in the School Financial Services (SFS) Retirement Unit may access this screen to change the coding based on the retirement exception reports. Any updates by SFS staff will be done using the action code 90 with the action code being reflected on the EIR's and/or Change Register reports produced. Using action code 90 notifies the district that the change was made by the SFS Retirement Unit.

Field Descriptions

- 1 ^ RETIREMENT PLAN This is the retirement plan code for each job assignment on the Salary/Pay Rate Screen (005). To determine the correct coding, refer to "STRS Retirement Plans" information in this section. If there are multiple assignments, see the information under "Coding Multiple Jobs" in this section.

^ = Required field

(continued on the next page)

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

- 2 SES This is the session type required for certificated. It is optional for classified.
- S - School year
 - Y - Year-round
 - V - Summer school
- 3 SPL This is the special indicator field. It indicates the job associated with this code may be processed differently than the normal retirement earnings and deduction process. Here are the valid codes and transactions.
- C - Short-Term Classes (STRS)
 - E - Elected Official (STRS & PERS)
 - R - Reduced Work Load (STRS)
 - S - Student Worker in Same District (PERS)
 - T - Teacher Assistant (STRS)
 - Z - Class Size Reduction Participants
 - X - Elected STRS Membership

Cash Balance (CB) Alternative Retirement Plan:

- B - Non-member elects a CB Plan
- P - FT STRS Member (who's % of time falls below 50%) elects a CB Plan

- 4 ^ STATUS This is a dual-purpose field. This field is the employee's retirement status associated with the retirement plan and job. It also indicates that the job associated with this code may be excluded from the accumulating hours qualifier balances.

The field is subdivided into the retirement plan status code and the status code title (abbreviation). Status code title is system-displayed. Here are the valid codes, titles, and descriptions.

- M - MEM - Member
- N - NON - Non-Member
- D - DIS - Disabled
- R - RET - Retired
- F - REF - Refunded
- Z - DEC - Deceased
- Q - NRF - Non-Member Refunded
- S - NOS - Non-Member Other System
- X - NXT - Non-Member Exchange Teacher
- I - INE - Ineligible

^ = Required field

(continued on the next page)

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

- 5 Effective Date It is the date the retirement plan/status is effective. This date is associated with the following retirement status:
- | <u>Status</u> | <u>Retirement Effective Date</u> |
|---------------|--|
| M | - The effective date of the employee's membership in STRS or PERS. |
| N | - The first date of employment of the employee with a non-member status with a district or public agency offering PERS/STRS. |
| Q | - The first date of employment of the employee with a non-member status following receipt of refunded retirement deductions from PERS or STRS. |
| S | - The first date of employment in a position with a district or public agency offering STRS or PERS while concurrently working full-time in a position covered by another public retirement system. PERS only. |
| X | - The first date of employment as an exchange teacher. |
| D | - The effective date of the approved disability with PERS or STRS. |
| R | - The effective date of the approved retirement from PERS or STRS. |
| I | - The first date of employment in a position which is excluded from PERS or STRS membership e.g., physicians working less than 100 percent full time; board member not electing PERS; student workers working in a school district where enrolled. |
| | If the employee also has a job with retirement status code "N," the effective date of the "N" status takes precedence. |
| F | - The date the refund document was filed with STRS/PERS. |
| Z | - The date of death of the employee. |

^ = Required field

Membership Qualifications and Retirement Election

Mandatory Qualifications Under The Defined Benefit (DB) Program
Permissive Membership Election (ES0350)
Retirement System Election (ES0372)
CalSTRS Creditable Service Covered by Another Retirement System

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Mandatory Qualifications Under The Defined Benefit (DB) Program (continued)

Qualification	Education Code
<p>Effective July 1, 2018, if a substitute employee performs 100 or more complete days or 600 hours of service in a school year, the employer must establish CalSTRS membership on the first day of the pay period following the pay period in which the 100th day was performed. The membership date should be established regardless if the employee completed the 100th day in the last pay period of the school year or intends to return to work, with the same employer, in the subsequent school year.</p> <p>This statute does not apply if the position is with a CB district.</p> <p><i>*CalSTRS is not requesting retroactive adjustments to existing membership dates.</i></p>	22503 (a)
<p>Effective July 1, 2018, if a part-time employee performs 10 or more days or 60 hours of creditable service in one pay period, the employee mandatorily qualifies for membership the first day of the following pay period. CalSTRS requires the membership to be established regardless if the employee completed the 10 days in the last pay period of the school year or intends to return to work, with the same employer, in the subsequent school year.</p> <p>This statute does not apply if the position is with a CB district.</p> <p>However, a part-time employee at a community college, a Cash Balance employer or not, whose employment is considered temporary, no matter how many days/hours are worked, becomes a DB member on the first day of the pay period following their position becoming permanent.</p> <p><i>*CalSTRS is not requesting retroactive adjustments to existing membership dates.</i></p>	22504 (a) 22504 (c) 22504 (b) (d) & 26400 (f)

Source: CalSTRS 2008-2009 Employer Workshop
LACOE Informational Bulletin #4896

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Permissive Membership Election (ES0350)

Permissive Membership Election Form (ES0350)
Procedures and Guidelines For Permissive Membership Election

Permissive Membership
ES 0350 REV 03/20

[For CalSTRS' Official Use Only]



California State Teachers' Retirement System
P.O. Box 15275, MS 17
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

**PERMISSIVE MEMBERSHIP ELECTION AND/OR ACKNOWLEDGEMENT OF RECEIPT
OF CALSTRS DEFINED BENEFIT PROGRAM MEMBERSHIP INFORMATION**

This form is used to permissively elect membership in the CalSTRS Defined Benefit Program and/or to acknowledge receipt of information provided by an employer about the right to elect membership in the CalSTRS Defined Benefit Program. Please read all instructions before completing the form.

Section 1: Employee Information (to be completed by employee)

Provide either your CalSTRS Client ID or Social Security number.

CLIENT ID	SOCIAL SECURITY NUMBER
<input type="text"/>	<input type="text"/>

LAST NAME

FIRST NAME	MI
<input type="text"/>	<input type="text"/>

ADDRESS (number, street, apt or suite no.)

CITY	STATE	ZIP CODE	DATE OF BIRTH (MM/DD/YYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

EMAIL ADDRESS	TELEPHONE
<input type="text"/>	<input type="text"/>

Section 2: Employee Election (to be completed by employee)

Check One:

- I elect membership in the CalSTRS Defined Benefit Program as of: _____
MEMBERSHIP DATE (MM/DD/YYYY)**

I understand this election applies to all future creditable service performed for any current or future employer unless another election is made as allowed by law. I understand my membership is irrevocable and may only be cancelled by terminating all employment to perform creditable service and receiving a refund of my accumulated retirement contributions from the CalSTRS Defined Benefit Program.

**Membership Date may be no earlier than the first day of the pay period in which the election is made, or the first day of employment, whichever is later. Please work with your employer to select the most beneficial, valid membership date.

- I decline membership in the CalSTRS Defined Benefit Program at this time
I understand that I can elect membership in the CalSTRS Defined Benefit Program at any time while I am employed to perform creditable service.





Client ID:

OR SSN:

Section 3: Required Signature (to be completed by employee)

I certify that I have received information from my employer concerning the CalSTRS Defined Benefit Program and understand the criteria for membership in the program.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement, including a false statement regarding my marital status, for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, of up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

EMPLOYEE SIGNATURE	DATE (MM/DD/YYYY)
--------------------	-------------------

Section 4: Employee Position Information (to be completed by employer)

POSITION TITLE	POSITION HIRE DATE
----------------	--------------------

Section 5: Employer Information and Certification (to be completed by employer)
Required Signature

I certify that the above-named employee was provided information about their right to elect membership in the CalSTRS Defined Benefit Program and, if electing membership, is eligible to elect membership in the CalSTRS Defined Benefit Program as of the membership date provided.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, of up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

EMPLOYER OFFICIAL'S SIGNATURE	DATE (MM/DD/YYYY)
EMPLOYER NAME	COUNTY AND DISTRICT CODE
EMPLOYER OFFICIAL'S NAME AND TITLE	

Procedures and Guidelines For Permissive Membership Election

Permissive Membership Election (ES0350)

Effective January 1, 2019, an employee is eligible to elect membership no earlier than the first day of the pay period in which the election is made. CalSTRS is no longer requiring districts to establish membership on the first day of the following pay period. For example, if the employee signed the election form on 03/16/2019, the CalSTRS membership date would be 03/01/2019.

Education Code § 22154 states that a pay period means a payroll period of no less than four weeks or more than one calendar month.

Permissive Membership Election (ES0350) Guidelines

Within 30 days of hire date:

- Notify the new employee of the right to elect CalSTRS membership.
- Ask the employee to complete the ES350 form, sign it, and date it.
- Keep a copy in the employee's personnel file.


Within 60 calendar days, CalSTRS must receive the completed election form. In order to meet this deadline, districts need to send the Permissive Elections (ES350) form to the Los Angeles County Office of Education (LACOE) prior to the issuance of the employee's first payroll warrant.

If the employee **elects** membership:

- Submit the ES350 form to CalSTRS through LACOE.
- The membership date may be no earlier than the first day of the pay period in which the election is made or the first day of employment. Whichever one is later.
- In HRS, on EDB Screen 005, use code S5 M to make sure the contributions are taken from the employee's earnings.

If the employee **does not elect** membership:

- In HRS, on EDB Screen 005, use code S2 N or S3 N.
- Keep a copy of ES350 form in the employee's personnel file.
- Monitor creditable earnings for mandatory qualification.
- Put the employee under the district's alternative retirement plan or SSS.

 **IMPORTANT:** Keep copies of the ES0350 form, whether the new employee accepts or declines membership. Otherwise, the district may be liable for both employee and district contributions, interest, and audit costs, if an audit reveals non-compliance.

References: Education Codes § 22515, 22455.5, 23101 2012-13
Employer Workshop Binder Employer Directive 2017-01
LACOE Informational Bulletin 4896

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Retirement System Election Due To A Change In Position

Retirement System Election Form (ES0372)
Information and Guidelines For Retirement System Election

[For CalSTRS' Official Use Only]

Please read the attached information and instructions before completing this form. Please type or print legibly in dark ink.

SECTION 1: Member Information and Election (to be completed by employee)

NAME (LAST, FIRST, MIDDLE INITIAL)	SOCIAL SECURITY NUMBER
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%; border: 1px solid black; padding: 5px;"> <p>A member of CalSTRS who becomes employed in a new position by the same or a different school district, a community college district, a county superintendent of schools, limited state employment or the Board of Governors of the California Community Colleges, as defined in Education Code sections 22508 and 22508.5, to perform service that <i>requires</i> membership in a different public retirement system will have that service credited with that other public retirement system unless the member files a written election (within 60 days after the date of hire) to have that service covered by CalSTRS, pursuant to Education Code section 22508(a) or 22508.5(a).</p> <p>I am a member of CalSTRS who has accepted employment to perform service that <i>requires</i> membership in a different public retirement system and am eligible to elect to continue retirement system coverage under CalSTRS.</p> <p>I elect coverage in: (please choose one)</p> <p><input type="checkbox"/> CA State Teachers' Retirement System (CalSTRS)</p> <p><input type="checkbox"/> CA Public Employee's Retirement System (CalPERS) *</p> <p><input type="checkbox"/> A Different Public Retirement System identified here:</p> <hr style="width: 30%; margin-left: 0;"/> </div> <div style="width: 5%; text-align: center; font-weight: bold; font-size: 1.2em;">OR</div> <div style="width: 45%; border: 1px solid black; padding: 5px;"> <p>A member of CalPERS who was employed by a school employer, Board of Governors of the California Community Colleges or State Department of Education within 120 days before the member's date of hire, or who has at least five years of CalPERS credited service, as defined in Government Code section 20309, and who is subsequently employed to perform creditable service that requires membership in the Defined Benefit Program of CalSTRS, will have that service credited with CalSTRS unless the member files a written election (within 60 days after the date of hire) to have the service credited with CalPERS, pursuant to Government Code section 20309.</p> <p>I am a member of CalPERS who has accepted employment to perform service that requires membership in the CalSTRS Defined Benefit Program and am eligible to elect to continue coverage under CalPERS.</p> <p>I elect coverage in: (please choose one)</p> <p><input type="checkbox"/> CA State Teachers' Retirement System (CalSTRS)</p> <p><input type="checkbox"/> CA Public Employee's Retirement System (CalPERS) *</p> </div> </div>	

With my signature below, I certify that I have received information from my employer regarding my eligibility to elect membership for this position as described on this form. I fully understand that this election is irrevocable. I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering or receiving a benefit administered by CalSTRS and it may result in up to one year in jail and/or a fine of up to \$5,000 pursuant to Education Code section 22010.

EMPLOYEE SIGNATURE

DATE

SECTION 2: Employer Certification (to be completed by employer and County Office of Education)

With my signature below, I certify that I have provided information to the above employee regarding his/her eligibility to elect membership for this position, pursuant to Education Code section 22509. I certify the employee meets the qualifications to make a retirement system election, pursuant to Education Code sections 22508 or 22508.5, or Government Code section 20309.

EMPLOYEE POSITION INFORMATION:

POSITION HIRE DATE

POSITION EFFECTIVE DATE

POSITION TITLE

SELECT ONE:

CREDENTIALLED

CLASSIFIED

STATE SERVICE

EMPLOYER INFORMATION:

CO/DIST/STATE DEPT NAME

CALSTRS REPORT UNIT CODE

SCHOOL/STATE OFFICIAL'S NAME

TITLE

PHONE NUMBER

SIGNATURE OF SCHOOL/STATE OFFICIAL

DATE

COUNTY OFFICIAL'S NAME

TITLE

PHONE NUMBER

SIGNATURE OF COUNTY OFFICIAL

*CALPERS EMPLOYER CODE

Information and Guidelines For Retirement System Election

Retirement System Election

Education Code 22508 (a) allows a member of the Defined Benefit Program who is employed by a school district, community college district or a county office of education to perform service that requires coverage by another public retirement system and who is not excluded from membership in that public retirement system may elect to have that service subject to coverage by the Defined Benefit Program in lieu of the other public retirement system if certain requirements are met.

An election made pursuant to Education Code 22508 or 22508.5 applies only to the service performed for the position for which the position is made. Each time an employee is employed in a new position, their eligibility to elect the Defined Benefit Program coverage pursuant to Education Code 22508 and 22508.5 should be evaluated.

Creditable service that “requires coverage” by the CalSTRS Defined Benefit Program includes:

- Employment by any employer to perform creditable service on a full-time basis.
- Employment by a school district, charter school, or country office of education to perform creditable service for 50 percent or more of the time the employer requires for the full-time position.
- Employment by a community college district to perform creditable service that is not subject to Education Code 87474, 87478, 87480, 87481, 87482 or 87482.5.
- Any employment to perform creditable service for any employer after becoming a member of the CalSTRS Defined Benefit Program.

Retirement System Election Form (ES0372) Guidelines

- Within 10 working days of the date of STRS mandatory membership qualification, the district must inform the new employee of the right to make an election.
- The district must make available to the new employee written information, provided by each retirement systems, to assist the said employee in making an election.
- Effective January 1, 2019, the employer must submit the completed election form to CalSTRS within 60 calendar days after the date of the employee’s signature and a copy must be submitted to the other retirement system.
- The election is effective as of the first day of employment, is irrevocable, and applies to all creditable service performed for that employer for that position.
- Keep a copy in the employee’s permanent file.
- Send a copy to the LACOE Retirement Unit.

CalSTRS Creditable Service Covered by Another Retirement System

Occasionally, teachers or others who perform CalSTRS creditable service change jobs to positions that are covered by another retirement system like CalPERS. The chart below shows each system's defaults.

CalSTRS member takes a job covered by CalPERS

Qualification	Action	After Retirement
<ul style="list-style-type: none"> • Becomes employed to perform qualifying classified: <ul style="list-style-type: none"> ➤ Represented by Bargaining Units 3 or 21 ➤ Or doing supervision or management similar to Unit 3 or 21 	<ul style="list-style-type: none"> • Have 60 days to submit an ES0372 electing to have that service reported to CalSTRS. Otherwise, the service will be reported to CalPERS by default. 	<ul style="list-style-type: none"> • Generally, a CalSTRS retiree cannot accept a classified position. However, under certain circumstances, a STRS retiree may work as teacher's aide or provide one-on-one instruction in a remedial class.

CalPERS member takes a job covered by CalSTRS

Qualification	Action	After Retirement
<ul style="list-style-type: none"> • Either employed by a: <ul style="list-style-type: none"> ➤ school district, ➤ community college, ➤ county superintendent, ➤ or Department of Education ➤ or has five years of service and becomes employed to perform certificated service 	<ul style="list-style-type: none"> • Have 60 days to submit an ES0372 electing to have that service reported to CalPERS. Otherwise, the service will be reported to CalSTRS by default. 	<ul style="list-style-type: none"> • Generally, a CalPERS retiree can accept any position in a school district. However, in certain cases, the retirement allowance will be terminated if service (classified or certificated) exceeds 960 hours in a fiscal year.

Source: 2012-13 Employer Workshop Binder

CalSTRS SEW

Access the Remote Employer Access Program (REAP) System
Through Secure Employer Web Site (SEW)
System Navigation

Access the Remote Employer Access Program (REAP) System Through Secure Employer Web Site (SEW)

To access the Remote Employer Access Program (REAP) System, you will need to register first through Secure Employer Web Site (SEW). If you are already registered, skip Steps 1 and 2 and go to Step 3. For assistance on how to navigate through the CalSTRS website, call Jay Oliver at (562) 922-6428 or contact your LACOE STRS representative.

STEP	ACTION
1	Fax a copy of the two forms listed below to the CalSTRS Service Desk at (916) 414-6963. Refer to the “STRS Forms and LACOE Forms” section of this manual to learn how to get these forms. Copies of these forms may be reprinted. <ul style="list-style-type: none"> • Agreement for users of CalSTRS system (ISO-1949) • Secure Employer Web Site Access Request
2	To register, go to https://sew.calstrs.com/CalSTRSSewWebUI/Registration/Pages/register.aspx .
3	Once registered, go to https://sew.calstrs.com to access REAP (Remote Employer Access Program).



NOTE: CalSTRS recommends using Internet Explorer version 5.5 or higher.

STRS and any information related to retirement can now be accessed through LACOE’s website at www.lacoe.edu/STRS.

Access the Secure Employer Web Site

The screenshot shows a Windows Internet Explorer browser window with the address bar containing <https://sew.calstrs.com>. The page title is "CalSTRS Secure Employer Web Site - Login". The main content area features the CalSTRS logo and the heading "Secure Employer Web Site". Below this is the "Employer Login" section, which includes the instruction "Enter a valid username and password. Passwords are case sensitive." and two input fields for "Username:" and "Password:". A "Forgot your Password?" link is positioned below the password field. A "Login" button is located below the input fields. At the bottom of the login section, there is a note: "If you need assistance with your login, please contact your Employer Administrator or CalSTRS Employer Services at 916-229-3570 or email EmployerHelp@CalSTRS.com."

1 Type URL (Callout pointing to the address bar)

2 Enter Username and Password (Callout pointing to the input fields)

3 Login (Callout pointing to the Login button)

Callouts:

- CalSTRS recommends using Internet Explorer 5.5 or above.** (Green callout pointing to the browser title bar)
- Access the Web Site** (Grey callout box containing the text: "To access the Secure Employer Web site, type <https://sew.calstrs.com>")
- Forgot your password? Use this link.** (Green callout pointing to the "Forgot your Password?" link)
- Need a SEW account? Contact your COE SEW Employer Administrator** (Green callout pointing to the bottom of the login section)


TOC - Access SEW (Icon of a house with a red roof and a blue circle containing the text "TOC - Access SEW")

CALSTRS HOW WILL YOU SPEND YOUR FUTURE?

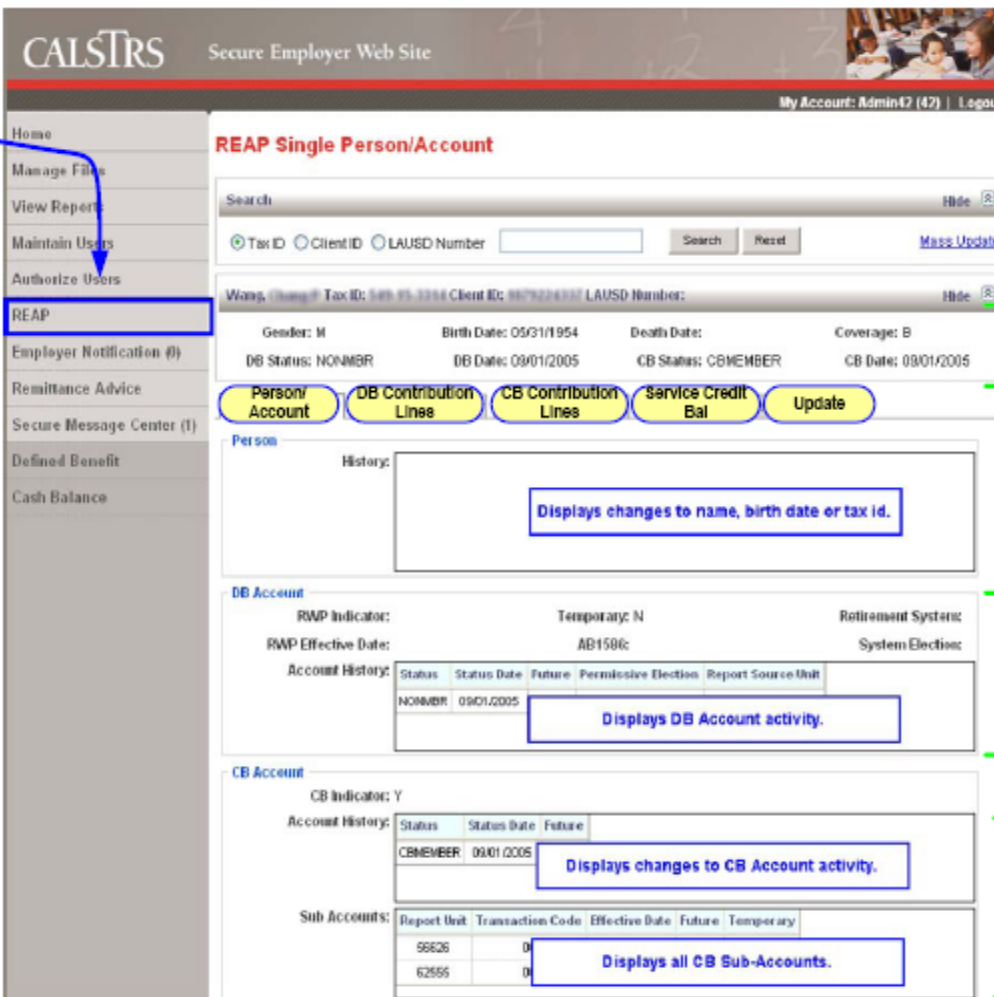
5 of 86

REAP
Person/Account Tab

- 1 Click REAP.
- 2 Enter Tax ID, Client ID or LAUSD Number.
- 3 Click Search.



TOC REAP



Person/ Account Tab


The Person/ Account Tab provides a history of personal changes (name, DOB) and DB/CB Account Histories.

To view detailed description. **Click here.**

To view detailed description. **Click here.**

To view detailed description. **Click here.**

To view detailed description. **Click here.**



HOW WILL YOU SPEND YOUR FUTURE?



REAP Account Tab Account Details



Account Details

Questions about Account Details? Contact your CalSTRS Reporting Rep.

File Specification documents are available under the Data Submission link on the Home page.

Gender- M=Male F=Female

Birth Date- A (v) indicates "Verified" documentation received by CalSTRS (e.g. valid drivers lic.)

Death Date- A (v) indicates "Verified" documentation received by CalSTRS (e.g. Death Cert.)

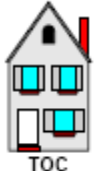
Coverage- Disability coverage type.

Alexandria, Michelle Tax ID: 990991952 Client ID: 1524245139 LAUSD Number: Hide

Gender: F	Birth Date: 09/15/1969(v)	Death Date:	Coverage: B
DB Status: MEMBER	DB Date: 08/01/1995	CB Status:	CB Date:

REAP Person/ Account

TOC REAP

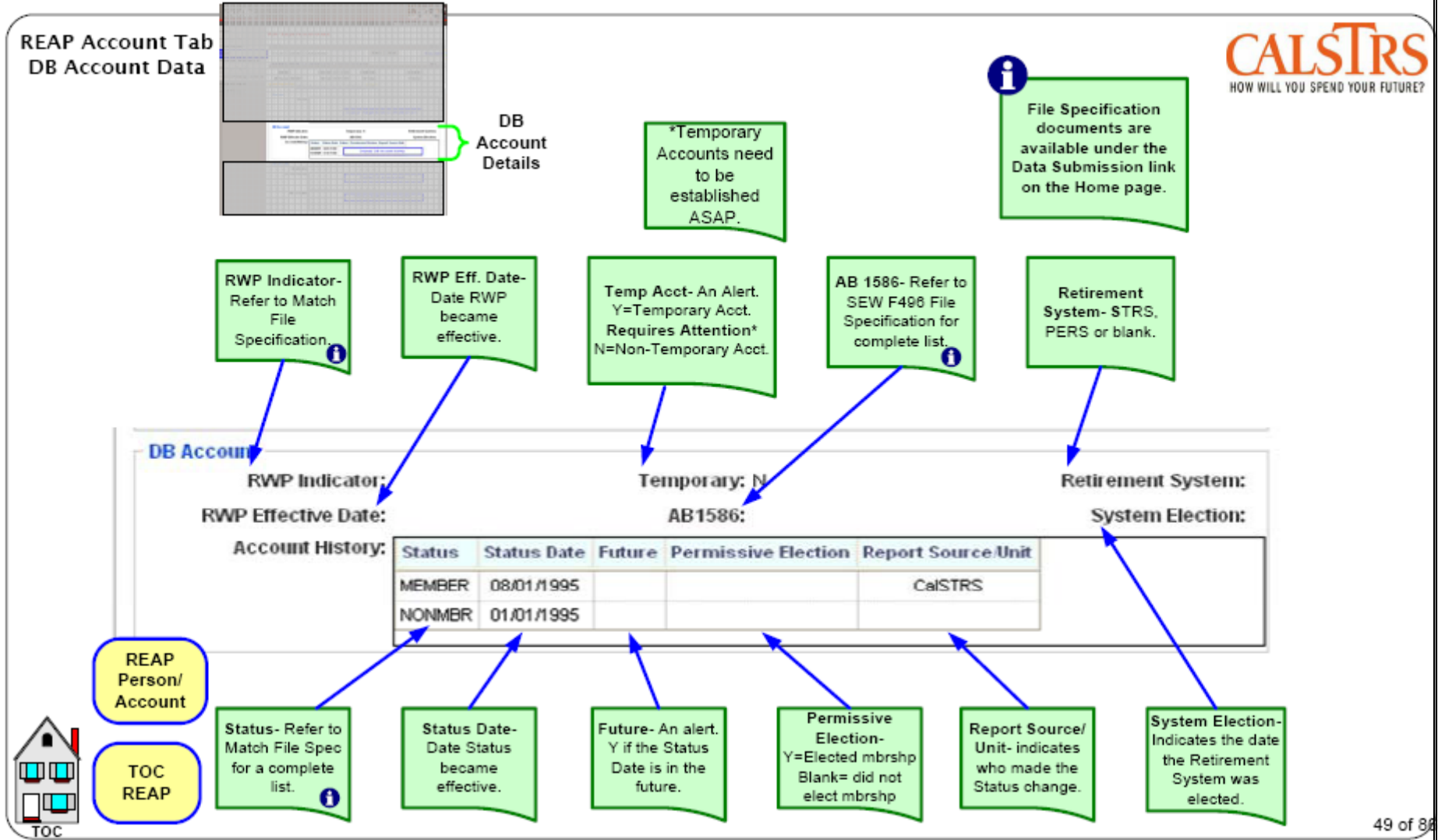



DB Status- For a complete list refer to Match File Specification.

DB Date- Indicates the Date DB Status became effective.

CB Status- For a complete list refer to Match File Specification.

CB Date- Indicates the Date the CB Status became effective.





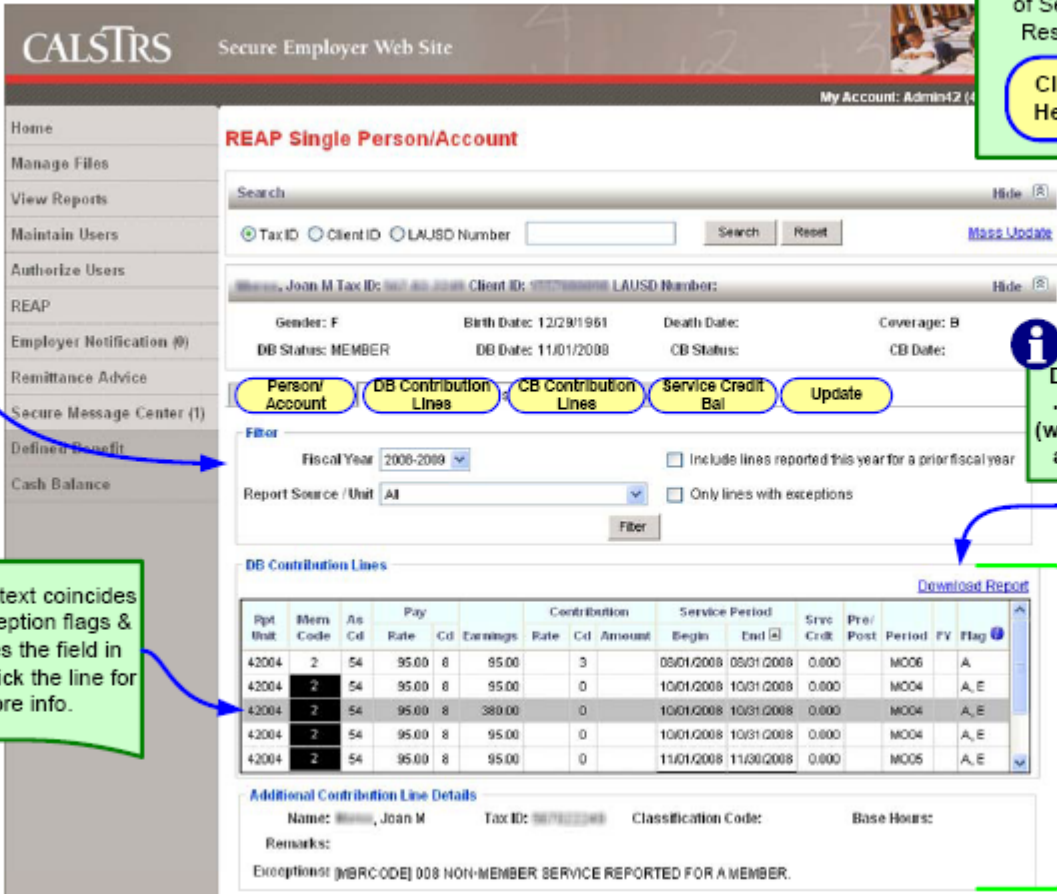
HOW WILL YOU SPEND YOUR FUTURE?

REAP DB Contribution Lines Tab

1 Select Filters to narrow the search.

2 Click Filter for results.

3 Click on any line to view additional information.



Change order of Search Results. Click Here.


Download a .pdf Report (will download as filtered).

Reverse text coincides with exception flags & indicates the field in error. Click the line for more info.

To view detailed description. Click here.

DB Contribution Tab

The DB Contribution tab provides a list of all DB Contribution lines (based on search criteria). Exceptions associated with reported lines are highlighted.



TOC REAP

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REAP DB Details

i Information as reported on the line.

Report Unit
 Member Code-1=non-mbr.
 2=mbr.
 Assignment Code- type of service (FT, PT, etc)
 Pay Rate-\$ amount
 Pay Code- Freq. of pay
 Earnings- Gross
 Contribution Rate-% used to calculate.
 Contribution Code- type of earnings (reg, spec comp, etc)
 Contribution Amount- remitted to CalSTRS.
 Service Period Begin-dates of service performed.
 Service Period End- date

i Calculated based on information reported.

Service Credit
 Pre or Post Tax
 Report Period
 Fiscal Year- blank if current year.
 Flag

i File Specification documents are available under the Data Submission link on the Home page.

i Download a .pdf Report (will download as filtered).

DB Contribution Lines

Rpt Unit	Mem Code	As Cd	Pay Rate	Pay Cd	Earnings	Contribution Rate	Contribution Cd	Amount	Service Period Begin	Service Period End	Svc Crdt	Pre/Post	Period	FY	Flag
42019	1	54	17100.00	0	95.00	0.0800	1	7.60	12/01/2008	12/31/2008	0.006	Pre	M006		A
42004	2	54	95.00	8	-760.00		3		10/01/2008	12/31/2008	0.000		M008		A, R
42004	1	54	17385.00	0	760.00	0.0800	3	35.80	10/01/2008	12/31/2008	0.044	Pre	M008		A, E
42004	1	54	17385.00	0	285.00	0.0800	1	22.80	02/01/2009	02/28/2009	0.016	Pre	M008		A
42004	1	54	17385.00	0	190.00	0.0800	1	15.20	02/01/2009	02/28/2009	0.011	Pre	M008		A

i Flags-Hover over the I for key
 A= Accepted
 C= COB
 D=Detail adjust
 E=Exception
 K= Remark
 P= Pending
 R=Reversal

Additional Contribution Line Details

Name: **Wynn, Joan M** Tax ID: **0071022248** Classification Code: Base Hours:

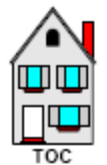
Remarks:

Exceptions: [CNTRBAMT] 079 CONTRIBUTIONS ARE INSUFFICIENT FOR CREDITABLE EARNINGS.

i Remarks= MAS Representative adds remarks to assist users.

i Exceptions=Any exception associated with the line (as reported). Refer to the SEW File Specifications for more details.

i Classification and Base Hours- As reported on line for AB1586 reporting. Refer to File Specification for more (available under Data Submission from Home page).



TOC REAP



**REAP
Service Credit Balance Tab**

Service Credit Tab
Service Credit balance displays the member's reported creditable earnings and service credit balance for the selected fiscal year.

1
Select Fiscal Year and check/uncheck Subsequent Year box.

2
Click Filter.

3
Search Results display.

REAP Single Person/Account

Search: [Mass Update](#)

Wang, Chang P Tax ID: 548-95-3368 Client ID: 9876328137 LAUSD Number:

Gender: M Birth Date: 05/31/1954 Death Date: Coverage: B
DB Status: NONMBR DB Date: 09/01/2005 CB Status: CBMEMBER CB Date: 09/01/2005

Person/Account **DB Contribution Lines** **CB Contribution Lines** **Service Credit Bal** **Update**

Fiscal Year Service Credit
Fiscal Year: 2008-2009 Include Subsequent Year Activity

Activity	Service Credit
BEG BAL 07/01/2008	0.000
07/01/2008 10/31/2008	0.000
SUBSEQUENT YEAR	0.000
END BAL 06/30/2009	0.000

Fiscal Year Creditable Earnings: \$0.00

i **Subsequent Year Activity**
If checked all activity to date (for FY) will display. If unchecked, only activity reported in the FY selected will display (no lines reported after FY ends).



Modify Search Results- Tips

i Many of the columns are sortable.- Click on a column heading to sort by that column first.

i Click on arrow to change from ascending to descending order

Tips for modifying or narrowing search results. All SEW searches result in a list of data. The search result data can be modified as needed.

i Hover over i for more information.

DB Contribution Lines [Download Report](#)

Rpt Unit	Mem Code	As Cd	Pay		Earnings	Contribution			Service Period		Svc Crdt	Pre/ Post	Period	FY	Flag
			Rate	Cd		Rate	Cd	Amount	Begin	End					
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	08/01/2007	08/31/2007	0.091	Pre	M002		A
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	09/01/2007	09/30/2007	0.091	Pre	M003		A
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	10/01/2007	10/31/2007	0.091	Pre	M004		A
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	11/01/2007	11/30/2007	0.091	Pre	M005		A
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	12/01/2007	12/31/2007	0.091	Pre	M006		A



Rpt Unit	Mem Code	As Cd	Pay		Earnings	Contribution			Service Period		Svc Crdt	Pre/ Post	Period	FY	Flag
			Rate	Cd		Rate	Cd	Amount	Begin	End					
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	04/01/2008	04/30/2008	0.091	Pre	M010		A
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	03/01/2008	03/31/2008	0.091	Pre	M009		A
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	02/01/2008	02/29/2008	0.091	Pre	M008		A
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	01/01/2008	01/31/2008	0.091	Pre	M007		A
11602	1	57	5989.82	2	5989.82	0.0800	1	479.19	12/01/2007	12/31/2007	0.091	Pre	M006		A



Download Report- Tips



CALSTRS Secure Employer Web Site

My Account: 37Admin (37) | Logout

REAP Single Person/Account

Search: Tax ID Client ID LAUSD Number 549153314

Wang, Chang Q Tax ID: 549-15-3314 Client ID: 10792243

Gender: M Birth Date: 05/31/1955
DB Status: NONMEMB DB Date: 09/01/2008

Filter: Fiscal Year: 2008-2009 Report Source / Unit: All Only lines with exceptions

Download Report

File Download

Do you want to open or save this file?

Name: ...tribution_Report_as_of_20090327_17-52-18.pdf
Type: Adobe Acrobat 7.0 Document, 85.3KB
From: ak.see.calstra.com

Open Save Cancel

While files from the Internet can be useful, some files can potentially harm your computer. If you do not trust the source, do not open or save the file. [What's the risk?](#)

- 1 Click Download Report link.
- 2 Open, Save or Cancel action.
- 3 View Report

i Some reports are available in different formats (CSV, PDF). Select the format choice and continue.

Whenever a "Download Report" link is available, follow these steps.

Download Detail Report: [icon]

Download PDF [icon]

Download CSV [icon]

CALSTRS DB Contribution Line Report

Person Name: Fowler, JADW/L Created Date: 10/17/2008 9:02:48 AM
Tax ID: 881114632 Fiscal Year: 2007-2008
Client ID: 154640714 Lines for all report sources and units
LAUSD Number: Lines reported this fiscal year for a prior year are NOT included
Exceptions and non-Exceptions are included

Report Unit	Member Code	As Code	Pay		Contribution		Service Period		Service Credit	Pre/Post	Period	Reported Fiscal Year	Flags	
			Rate	Code	Rate	Code	Amount	Begin						End
11626	1	67	9693.55	2	9693.55	0.0800	1	485.48	08/01/2007	08/31/2007	0.001	Pre	MO02	A
11626	1	67	9693.55	2	9693.55	0.0800	1	455.48	09/01/2007	09/30/2007	0.001	Pre	MO03	A
11626	1	67	9693.55	2	9693.55	0.0800	1	485.48	10/01/2007	10/31/2007	0.001	Pre	MO04	A
11626	1	67	9693.55	2	9693.55	0.0800	1	455.48	11/01/2007	11/30/2007	0.001	Pre	MO05	A
11626	1	67	9693.55	2	9693.55	0.0800	1	485.48	12/01/2007	12/31/2007	0.001	Pre	MO06	A
11626	1	67	9693.55	2	9693.55	0.0800	1	485.48	01/01/2008	01/31/2008	0.001	Pre	MO07	A
11626	1	67	9693.55	2	9693.55	0.0800	1	455.48	02/01/2008	02/29/2008	0.001	Pre	MO08	A
11626	1	67	9693.55	2	9693.55	0.0800	1	455.48	03/01/2008	03/31/2008	0.001	Pre	MO09	A





DB Contribution Line Report

Person Name: Gates, Zachary
 Tax ID: [REDACTED]
 Client ID: [REDACTED]
 LAUSD Number:

Created Date: 9/2/2016 11:39:39 AM
 Fiscal Year: 2015/2016
 Lines for all report sources and units
 Lines reported this fiscal year for a prior year are NOT included
 Exceptions and non Exceptions are included

Report Unit	Member Code	As Code	Pay		Earnings	Contribution			Service Period		Service Credit	Pre/Post	Period	Reported Fiscal Year	AB1586		Flags
			Rate	Code		Rate	Code	Amount	Begin	End					Class Code	Base Hours	
19888	1	57	8759.80	2	8759.80	0.09200	1	805.90	08/01/2015	08/31/2015	0.0909	Pre	MO02			0	A
19888	1	57	9175.90	2	416.10	0.09200	5	38.28	08/01/2015	08/31/2015	0.0000	Pre	MO06			0	A
19888	1	57	8759.80	2	8759.80	0.09200	1	805.90	09/01/2015	09/30/2015	0.0909	Pre	MO03			0	A
19888	1	57	9175.90	2	416.10	0.09200	5	38.28	09/01/2015	09/30/2015	0.0000	Pre	MO06			0	A
19888	1	57	8759.80	2	8759.80	0.09200	1	805.90	10/01/2015	10/31/2015	0.0909	Pre	MO04			0	A
19888	1	57	9175.90	2	416.10	0.09200	5	38.28	10/01/2015	10/31/2015	0.0000	Pre	MO06			0	A
19888	1	57	9175.90	2	9175.90	0.09200	1	844.18	11/01/2015	11/30/2015	0.0909	Pre	MO05			0	A
19888	1	55	58275.00	0	270.00	0.09200	3	24.84	11/01/2015	11/30/2015	0.0046	Pre	MO06			0	A
19888	1	57	9175.90	2	9175.90	0.09200	1	844.18	12/01/2015	12/31/2015	0.0909	Pre	MO06			0	A
19888	1	57	9175.90	2	9175.90	0.09200	1	844.18	01/01/2016	01/31/2016	0.0909	Pre	MO07			0	A
19888	1	57	9175.90	2	9175.90	0.09200	1	844.18	02/01/2016	02/29/2016	0.0909	Pre	MO08			0	A
19888	1	57	9175.90	2	9175.90	0.09200	1	844.18	03/01/2016	03/31/2016	0.0909	Pre	MO09			0	A
19888	1	57	9175.90	2	9175.90	0.09200	1	844.18	04/01/2016	04/30/2016	0.0909	Pre	MO10			0	A
19888	1	57	9175.90	2	9175.90	0.09200	1	844.18	05/01/2016	05/31/2016	0.0909	Pre	MO11			0	A
19888	1	57	9175.90	2	9175.90	0.09200	1	844.18	06/01/2016	06/30/2016	0.0909	Pre	MO12			0	A
19888	1	55	58275.00	0	517.50	0.09200	1	47.61	06/01/2016	06/30/2016	0.0088	Pre	MO12			0	A

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Matrix Table

Code Definitions

HRS – STRS Reporting Matrix for Members

HRS – STRS Reporting Matrix for Non-Members

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Code Definitions – HRS/STRS Matrix

Pay (Frequency) Codes				
Code	Code Desc	Rate Minimum	Rate Maximum	Service Credit
4	Hourly Rate	15.00	276.19	
8	Daily Rate	90.00	1,657.14	
0	Annual Pay	15,750.00	290,000.00	
1	12-Month	1,312.50	24,166.67	0.0833
2	11-Month	1,431.82	26,363.64	0.0909
3	10-Month	1,575.00	29,000.00	0.1000

Code	Code Desc
Contribution Codes	
0 or Blank	Non-Members only
1	Current Month
3	Prior Month or Year
5	Retro Active Pay Rate Increase/Decrease (CC5)
6	Lump Sum Payment (CC6)
2	Contributions Only
9	Overtime (no longer valid as of 07/01/02)
Assignment Codes	
34	Reduced Workload in Community College (TRL 22713)
36	Reduced Workload (TRL 22713)
37	Elected Official (TRL 22711) (EC § 44987)
Year Round School Codes	
44	Substitute
45	Part-Time
46	Sabbatical Employee
47	Salaried Employee (full-time or part-time on contract)
49	Intersession (prior to 07/01/02)
Conventional School Codes	
54	Substitute
55	Part-Time and Additional Duties
58	P/T Community College
56	Sabbatical employee
57	Salaried employee
59	Summer School (prior to 07/01/02)
61	Retired Annuitant
62	Exchange Teacher/Sojourn Teacher
71	DBS Service (2% at age 60)
72	DBS Service (2% at age 62)

Code	Code Desc
Member Codes	
1	Member
2	Non-Member
Monthly Reports Codes	
01	July
02	August
03	September
04	October
05	November
06	December
07	January
08	February
09	March
10	April
11	May
12	June

Base Days (minimum Standards EC §22138.5)	
Hourly	1050 hours (K-12)
Hourly	525 hours (Community Colleges)
Daily	175 days

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

HRS – STRS Reporting Matrix for Members

TYPE OF ASSIGNMENT	CalSTRS/REAP				LACOE HRS SYSTEM							
	MBR CD	ACCT CD	PAY CD	CONT CD	PLAN	STS	SPC IND	EARN CD	# OF PAY MONTHLY	PAY BAS	SESS TYPE	
FOR MEMBERS												
CONVENTIONAL SCHOOL												
MBR REG MONTHLY	1	57	0,1,2,3,7	1	S1, S5	M	-	-	12,11,10,13	M	S	
MBR LUMP SUM - SPECIAL COMP	1	57	0	6	S1,S5,S6,S7	M	-	-	-	L	S	
SABBATICAL LEAVE - MONTHLY	1	56	0,1,2,3,7	1	S1, S5	M	-	SBP	12,11,10,13	M	S	
MBR REGULAR - HOURLY	1	55	0, 4	1	S1, S5	M	-	-	-	H	S	
MBR REGULAR - DAILY	1	55	0, 8	1	S1, S5	M	-	-	-	D	S	
MBR LONG TERM SUB - MONTHLY	1	54	0,1,2,3,7	1	S1, S5	M	-	-	12,11,10,13	M	S	
MBR SUB - HOURLY	1	54	0, 4	1	S1, S5	M	-	-	-	H	S	
MBR SUB - DAILY	1	54	0, 8	1	S1, S5	M	-	-	-	D	S	
PRIOR TO 07/01/02 (NO STRS)												
MBR OT & EXTRA PAY NOT SUBJ	1	57	0,4,8	9	S2, S3, S4	M	-	-	-	L,H,D	S	
ON OR AFTER 07/01/02 REPORTABLE TO STRS												
MBR OT & EXTRA PAY	1	55	0,4,8	1	S1, S5	M	-	-	-	L,H,D	S	
SUMMER SCHOOL PRIOR TO 07/01/02-NO STRS												
MBR SUMMER SCHOOL - HOURLY	1	59	4	9	S2, S3, S4	M	-	-	-	H	V	
MBR SUMMER SCHOOL - DAILY	1	59	8	9	S2, S3, S4	M	-	-	-	D	V	
MBR SUMMER SCHOOL - LUMP SUM	1	59	0	9	S2, S3, S4	M	-	-	-	L	V	
SUMMER SCHOOL ON OR AFTER 07/01/02 - W/ STRS												
MBR SUMMER SCHOOL - HOURLY	1	55	4	1	S1, S5	M	-	-	-	H	V	
MBR SUMMER SCHOOL - DAILY	1	55	8	1	S1, S5	M	-	-	-	D	V	
MBR SUMMER SCHOOL - LUMP SUM	1	55	0	1	S1, S5	M	-	-	-	L	V	
YEAR ROUND SCHOOL												
MBR REGULAR - MONTHLY	1	47	0,1,2,3,7	1	S1, S5	M	-	-	12,11,10,13	M	Y	
MBR LUMP SUM - SPECIAL COMP	1	47	0	6	S1,S5,S6,S7	M	-	-	-	L	Y	
SABBATICAL LEAVE - MONTHLY	1	46	0,1,2,3,7	1	S1, S5	M	-	SBP	12,11,10,13	M	Y	
MBR REGULAR - HOURLY	1	45	0, 4	1	S1, S5	M	-	-	-	H	Y	
MBR REGULAR - DAILY	1	45	0, 8	1	S1, S5	M	-	-	-	D	Y	
MBR SUB - HOURLY	1	44	0, 4	1	S1, S5	M	-	-	-	H	Y	
MBR SUB - DAILY	1	44	0, 8	1	S1, S5	M	-	-	-	D	Y	
INTERSESSIONS PRIOR TO 07/01/02 (NO STRS)												
MBR OT INTERSESSION - HOURLY	1	49	4	9	S2, S3, S4	M	-	-	-	H	Y	
MBR OT INTERSESSION - DAILY	1	49	8	9	S2, S3, S4	M	-	-	-	D	Y	
MBR OT INTERSESSION - LUMP SUM	1	49	0	9	S2, S3, S4	M	-	-	-	L	Y	
INTERSESSIONS ON OR AFTER 07/01/02 (W/ STRS)												
MBR OT INTERSESSION - HOURLY	1	45	4	1	S1, S5	M	-	-	-	H	Y	
MBR OT INTERSESSION - DAILY	1	45	8	1	S1, S5	M	-	-	-	D	Y	
MBR OT INTERSESSION - LUMP SUM	1	45	0	1	S1, S5	M	-	-	-	L	Y	

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

HRS - STRS Reporting Matrix for Members (continued)

TYPE OF ASSIGNMENT	CalSTRS/REAP				LACOE HRS SYSTEM						
	MBR CD	ACCT CD	PAY CD	CONT CD	PLAN	STS	SPC IND	EARN CD	# OF PAY MONTHLY	PAY BAS	SESS TYPE
YEAR ROUND SCHOOL (continued)											
MBR LUMP SUM - SPECIAL COMP											
CalSTRS 2% @ 60	1	71	0	6	S1,S5,S6,S7	M	-	-	-	L	S
CalSTRS 2% @ 62	1	72	0	6	S1,S5,S6,S7	M	-	-	-	L	S
MBR TCHR ASST OR TCHR INTERN											
MBR TCHR ASST/ INTERN - MONTHLY	1	64	0,1,2,3,7	1	S1, S5	M	T	-	12,11,10,13	M	S
MBR TCHR ASST/ INTERN - HOURLY	1	64	0, 4	1	S1, S5	M	T	-	-	H	S
MBR TCHR ASST/ INTERN - DAILY	1	64	0, 8	1	S1, S5	M	T	-	-	D	S
MBR REDUCED WORKLOAD	1	36	0,1,2,3,7	1	S1, S5	M	R	-	12,11,10,13	M	S
MBR ELECTED OFFICIAL - MONTHLY	1	37	0,1,2,3,7	1	S1, S5	M	E	-	12,11,10,13	M	S

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

HRS – STRS Reporting Matrix for Non-Members

TYPE OF ASSIGNMENT	CalSTRS/REAP				LACOE HRS SYSTEM						
	MBR	ACCT	PAY CD	CONT	PLAN	STS	SPC	EARN	# OF PAY	PAY	SESS
	CD	CD		CD			IND	CD	MONTHLY	BAS	TYPE
FOR NON-MEMBERS											
<u>CONVENTIONAL SCHOOL</u>											
NON MBR - LUMP SUM	2	57	0		S2, S3, S4	N	-	-	12,11,10,13	L	S
NON MBR SUB MONTHLY LONG TERM	2	54	0,1,2,3,7		S2, S3, S4	N	-	-	-	M	S
NON MBR SUB - HOURLY	2	54	0, 4		S2, S3, S4	N	-	-	-	H	S
NON MBR SUB - DAILY	2	54	0, 8		S2, S3, S4	N	-	-	-	D	S
NON MBR REGULAR - HOURLY	2	55	0, 4		S2, S3, S4	N	-	-	-	H	S
NON MBR REGULAR - DAILY	2	55	0, 8		S2, S3, S4	N	-	-	-	D	S
NON MBR REG-SHORT TERM CL-HRLY	2	55	0, 4		S2, S3, S4	I	C	-	-	H	S
NON MBR REG-SHORT TERM CL-DAILY	2	55	0, 8		S2, S3, S4	I	C	-	-	D	S
NON MBR REG LESS THAN 60 HRS	2	57	1,2,3,7		S2, S3, S4	N	-	-	12,11,10,13	M	S
SUMMER SCHOOL (PRIOR TO 07/01/02)											
NON MBR SUMMER SCHOOL - HOURLY	2	59	4		S2, S3, S4	N	-	-	-	H	V
NON MBR SUMMER SCHOOL - DAILY	2	59	8		S2, S3, S4	N	-	-	-	D	V
NON MBR SUMMER SCHOOL - LUMP SUM	2	59	0		S2, S3, S4	N	-	-	-	L	V
SUMMER SCHOOL (ON OR AFTER 07/01/02)											
NON MBR SUMMER SCHOOL - HOURLY	2	55	4		S2, S3, S4	N	-	-	-	H	V
NON MBR SUMMER SCHOOL - DAILY	2	55	8		S2, S3, S4	N	-	-	-	D	V
<u>YEAR ROUND SCHOOL</u>											
NON MBR SUB MONTHLY LONG TERM	2	44	0,1,2,3,7		S2, S3, S4	N	-	-	-	M	Y
NON MBR SUB - HOURLY	2	44	0, 4		S2, S3, S4	N	-	-	-	H	Y
NON MBR SUB - DAILY	2	44	0, 8		S2, S3, S4	N	-	-	-	D	Y
NON MBR REGULAR - HOURLY	2	45	0, 4		S2, S3, S4	N	-	-	-	H	Y
NON MBR REGULAR - DAILY	2	45	0, 8		S2, S3, S4	N	-	-	-	D	Y
NON MBR REG LESS THAN 60 HRS	2	47	0,1,2,3,7		S2, S3, S4	N	-	-	12,11,10,13	M	Y
INTERSESSIONS PRIOR TO 07/01/02											
MBR OT INTERSESSION - HOURLY	2	49	4		S2, S3, S4	N	INT	-	-	H	Y
MBR OT INTERSESSION - DAILY	2	49	8		S2, S3, S4	N	INT	-	-	D	Y
MBR OT INTERSESSION - LUMP SUM	2	49	0		S2, S3, S4	N	INT	-	-	L	Y
INTERSESSIONS ON OR AFTER 07/01/02											
MBR OT INTERSESSION - HOURLY	2	45	4		S2, S3, S4	N	INT	-	-	H	Y
MBR OT INTERSESSION - DAILY	2	45	8		S2, S3, S4	N	INT	-	-	D	Y
MBR OT INTERSESSION - LUMP SUM	2	45	0		S2, S3, S4	N	INT	-	-	L	Y
STRS RETIREES											
RETIRED STRS MBR - LUMP SUM	2	61	0		S3, S4	R	-	-	-	L	S, V, Y
RETIRED STRS MBR - MONTHLY	2	61	0,1,2,3,7		S3, S4	R	-	-	12,11,10,13	M	S, V, Y
RETIRED STRS MBR - HOURLY	2	61	0, 4		S3, S4	R	-	-	-	H	S, V, Y
RETIRED STRS MBR - DAILY	2	61	0, 8		S3, S4	R	-	-	-	D	S, V, Y

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

HRS - STRS Reporting Matrix for Non-Members (continued)

TYPE OF ASSIGNMENT	CalSTRS/REAP				LACOE HRS SYSTEM						
	MBR CD	ACCT CD	PAY CD	CONT CD	PLAN	STS	SPC IND	EARN CD	# OF PAY MONTHLY	PAY BAS	SESS TYPE
YEAR ROUND SCHOOL (continued)											
STRS RETIREES (continued)											
RET STRS MBR-LUMP SUM REDUC	2	63	0		S3, S4	R	Z	-	-	L	S, V, Y
RET STRS MBR- MONTHLY-REDUC	2	63	0,1,2,3,7		S3, S4	R	Z	-	12,11,10,13	M	S, V, Y
RETIRED STRS MBR - HOURLY-REDUC	2	63	0, 4		S3, S4	R	Z	-	-	H	S, V, Y
RETIRED STRS MBR - DAILY-REDUC	2	63	0, 8		S3, S4	R	Z	-	-	D	S, V, Y
EXCHANGE TEACHERS											
EXCHANGE TEACHERS - LUMP SUM	2	62	0		S3, S4	X	-	-	-	L	S, V, Y
EXCHANGE TEACHERS - MONTHLY	2	62	0,1,2,3,7		S3, S4	X	-	-	12,11,10,13	M	S, V, Y
EXCHANGE TEACHERS - HOURLY	2	62	0, 4		S3, S4	X	-	-	-	H	S, V, Y
EXCHANGE TEACHERS - DAILY	2	62	0, 8		S3, S4	X	-	-	-	D	S, V, Y
DISABILITANT ON STRS PMTS											
DISABILITANT ON STRS PMTS - MO	2	61	0,1,2,3,7		S3, S4	D	-	-	12,11,10,13	M	S, V, Y
DISABILITANT ON STRS PMTS - HRLY	2	61	0, 4		S3, S4	D	-	-	-	H	S, V, Y
DISABILITANT ON STRS PMTS - DAILY	2	61	0, 8		S3, S4	D	-	-	-	D	S, V, Y
DISABILITANT ON STRS PMTS - LUMP	2	61	0		S3, S4	D	-	-	-	L	S, V, Y
TEACHER ASSISTANT											
TEACHER ASSISTANT - MONTHLY	2	64	0,1,2,3,7		S3, S4	I	T	-	12,11,10,13	M	S, V, Y
TEACHER ASSISTANT - HOURLY	2	64	0, 4		S3, S4	I	T	-	-	H	S, V, Y
TEACHER ASSISTANT - DAILY	2	64	0, 8		S3, S4	I	T	-	-	D	S, V, Y
TEACHER ASSISTANT - LUMP SUM	2	64	0		S3, S4	I	T	-	-	L	S, V, Y

Post-Retirement Employment

Post-Retirement Limitations and Exclusions

Post-Retirement Excess Earnings Notifications

Examples of Financial Consequences of Exceeding the Earnings Limit

Post-Retirement Limitations and Exclusions

Post-Retirement Earnings Limit

Post-Retirement Earnings Limit Education Code § 24214 imposes limitations on retired CalSTRS member who returns to work and performs retired member activities. The salary being paid for retired member activities may not be less than the minimum, nor can it exceed the maximum, paid by the employer to other employees performing comparable duties.

Pursuant to Education Code section 24214, the limit is adjusted annually by CalSTRS and is equal to one-half of the median final compensation amount for all members who retired for service during the fiscal year ending in the previous calendar year.

Retired members who exceed the maximum limit will have their earnings reduced, dollar-for-dollar, for any amount earned in excess of the limit, until the member has repaid the amount of compensation that was earned in excess of the annual earnings limit. The reduction in an individual month shall be no more than the month allowance payable in that month. The total amount of the reduction shall not exceed the amount of the annual allowance payable under this part for the fiscal year in which the excess compensation was earned after any reductions due to the separation-from-service requirement.

Below is the post-retirement earnings limit for retired CalSTRS members for fiscal year 2022-2023.

2022-2023	\$49,746
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Post-Retirement Restrictions

- **Retirement Incentive Restrictions**

Under EC § 22714, retired members, who received a CalSTRS retirement incentive, will lose the increased retirement benefit attributed to the said incentive if they return to employment, in any capacity, within five years of retirement for the school district, community college district, or county office of education that granted them the retirement incentive. This also includes working in permissible classified service.

- **Classified Position Restrictions**

In accordance to EC § 45134, retired CalSTRS member are precluded from employment in a classified position in the California Public School System. This section would be enforced by the Department of Education and is outside the Teachers' Retirement Law.

- **Separation-From-Service Retirement**

Pursuant to EC § 24214.5, there is a 180-calendar day separation-from-service requirement for all retired CalSTRS members, regardless of age, during which the post-retirement compensation limit for the performance of retired member activities is zero dollars (\$0).

If a retired CalSTRS member earns compensation for performing retired member activities during the 180-calendar day separation-from-service period, EC § 24214.5 (h) requires CalSTRS to reduce the

member's retirement benefit, dollar-for-dollar, until the member has repaid the amount of compensation that was earned during the separation-from-service period.

Exemption to the Separation-From-Service Requirement

There is a narrow exemption, from the 180-calendar day separation-from-service requirement, for the retired member under certain circumstances. The following are the qualifications.

- The retirement member must be at or above normal retirement age at the time the compensation is earned.
- The employer must appoint the retired member to a critically needed position that has been approved by the governing body of the employer in a public meeting, as reflected in a resolution.
- The resolution for the appointment must be adopted before the retired member begins performing retired member activities under the exemption.
- The resolution approving the appointment may not be place on a consent calendar.

The resolution must include the following specific information.

- The nature of the employment.
- A finding that the appointment is needed to fill a critically needed position before the 180-calendar day separation-from-service requirement is fulfilled.
- A finding that the member did not receive a retirement incentive or any financial inducement to retire from any public employer.
- A finding that the termination of employment of the retired member with the employer is not the basis for the need to acquire the services of the member.

Exclusion When Working for a Third Party

Specific retired members, employed by a third-party employer to perform services for a school district, are excluded from the post-retirement earnings limit if the following criteria are met.

- The retired CalSTRS member or retired CalSTRS participant performs an assignment of 24 months or less.
- The third-party employer, who hired the retired member, does not participate in a California pension system.
- The work performed is not normally performed by other employees of the school district employer.

Notification and Reporting of Post-Retirement Earnings by Employer

In accordance with EC § 22461, employers are required to

- Notify the retired CalSTRS member about the earnings limit.
- Maintain accurate records of the retired member's earnings.
- Report the post-retirement earnings to CalSTRS each month.

Post-Retirement Excess Earnings Notification Process

CalSTRS sends two notifications to the retired member on post-retirement earnings.

	TITLE	DESCRIPTION
1.	Initial Post-Retirement Earnings Letter (SR 1369.1)	This letter is sent when the employer initially reports the post-retirement earnings. In this letter, it states the current earnings limit and what will happen if it is exceeded.
2.	Post-Retirement Earnings Mid Letter (SR 1369.2)	When one-half of the earnings limit has been earned, CalSTRS will send another letter informing the retired member of the dollar amount reported to date and a reminder of the consequences once the earnings limit has exceeded.

Once the earnings limit has been exceeded, CalSTRS will send a letter notifying the member that the amount that exceeded the earnings limitation will be deducted from his or her monthly retirement benefit. CalSTRS gives the retired member at least 30 days before it starts collecting.

Examples of Financial Consequences of Exceeding the Earnings Limit

For illustration purposes, assume the earnings limitation for the current fiscal year is \$40,011.

Example 1 - Annual Postretirement Earnings Limit

Mr. Jones retires on June 30, 20xx, at the age of 65. His monthly retirement benefit is \$5,500.

On September 1, 20xx, he returned to work for two school districts in the California Public School System. By March 30th of the following year, he will have earned from District A \$20,000 and another \$30,000 from District B. A total of \$50,000. Based on these earnings, he exceeded the limit by \$9,989.00 (\$50,000 - \$40,011 = \$9,989). As such, CalSTRS will collect the excess earnings dollar for dollar from his gross monthly retirement as follows.

	Monthly Benefit Amount	Outstanding Earnings Limit Overage to Collect	Deduction from Monthly Benefit	Net Monthly Benefit Amount
1 st Month	\$5,500	\$9,989	\$5,500	\$0
2 nd Month	\$5,500	\$4,489	\$4,489	\$1,011
			\$9,989	

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Example 2 - Separation-from-Service Requirement – Restriction for all Retired Members who retired January 1, 2013 or later

Ms. Garcia retires on June 30, 2014, at the age of 61 and 2 months. She receives \$7,500 per month as her retirement benefit.

After her retirement, she returns to employment in the California public school system on July 1, 2014. She returns to work prior to the 180-day separation from service requirement being met.

The earnings limitation for the fiscal year 2014-2015 is \$40,173.

Ms. Garcia earns \$3,500 each month in post-retirement earnings for a total of \$42,000 ($\$3,500 \times 12$ months) by June 30, 2015. During the first 180-days after her retirement, Ms. Garcia earns \$21,000 ($\$3,500 \times 6$ months) in post-retirement earnings. She is restricted from earning any amount for the first 180-days after her retirement date. In addition, she exceeds the annual earnings limit by \$1,827 ($\$42,000 - \$40,173 = \$1,827$). As such, CalSTRS is required to collect \$22,287 ($\$21,000 + \$1,827 = \$22,827$).

	Monthly Benefit Amount	Outstanding Earnings Limit Overage to Collect	Deduction from Monthly Benefit	Net Monthly Benefit Amount
1 st Month	\$7,500	\$22,827	\$7,500	\$0
2 nd Month	\$7,500	\$15,327	\$7,500	\$0
3 rd Month	\$7,500	\$7,827	\$7,500	\$0
4 th Month	\$7,500	\$327	\$327	\$7,173
			\$22,827	

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Example 3 - Working for a Third Party

Mr. Smith retires on June 30, 20xx, at the age of 63. His monthly retirement is \$10,000.

The earnings limitation is \$40,011.

On September 1, 20xx, Party of Three, Inc (a third-party employer) hired him as an interim superintendent for a school district in the California Public School System. By May 31 of the following year, he will have earned \$108,000. He has exceeded the earnings limit by \$67,989 (\$108,000 - \$40,011 = \$67,989). As such, CalSTRS will collect the excess earnings dollar for dollar from his gross monthly retirement benefit as follows.

	Monthly Benefit Amount	Outstanding Earnings Limit Overage to Collect	Deduction from Monthly Benefit	Net Monthly Benefit Amount
1 st Month	\$10,000	\$67,989	\$10,000	\$0
2 nd Month	\$10,000	\$57,989	\$10,000	\$0
3 rd Month	\$10,000	\$47,989	\$10,000	\$0
4 th Month	\$10,000	\$37,989	\$10,000	\$0
5 th Month	\$10,000	\$27,989	\$10,000	\$0
6 th Month	\$10,000	\$17,989	\$10,000	\$0
7 th Month	\$10,000	7,989	\$7,989	\$2,011
			\$67,989	

SOURCE: CalSTRS Employer Directive 2011-12
 CalSTRS e-Bulletin volume 36 dated August 16, 2012

California Public Employees' Pension Reform Act

California Public Employees' Pension Reform Act (AB340)
Impact of the Pension Reform Act to New Members Only
Post-Retirement Employment: Impact of the Pension Reform to
Both Current and New Members
Forfeitures and Benefit Prohibitions
Pension Reforms Status Field in HRS
Employee Data Base (EDB) Screen 005 – Edit Message

California Public Employees’ Pension Reform Act (AB340)

Assembly Bill 340 also known as the California Public Employees’ Pension Reform Act of 2013 (PEPRA) took effect on January 1, 2013. The implementation of this law affects current and new members of CalSTRS.

Current Members (Classic)	New Members (PEPRA)	Current & New Members (Classic and PEPRA)
Normal retirement age = 60 years	Normal retirement age = 62 years	Post-retirement employment 180 wait out period
One year final compensation with 25+ years of service credit. Otherwise, 3-year final compensation	Three year final compensation	Retirees subject to CalSTRS earnings limit
Existing employer-paid member contributions can continue	Excludes employer-paid member contributions	Zero-Dollar Limit
Creditable Compensation Cap is based on IRS Code	Creditable Compensation Cap changes every year	Purchase of air-time is prohibited
Retirement Age and Career Factor	Eliminates the career factor	Forfeitures and Benefit Prohibitions
Replacement Benefits Program	Eliminates eligibility for the Replacement Benefits Program	

Current Members

Current members are those employees who were hired to perform creditable service to the CalSTRS Defined Benefit Program on or before December 31, 2012. These existing employees may include members who had refunded, reinstated, or retired, or those who started as non-members or have elected to have their creditable service covered by another retirement plan such as CalPERS. These employees whose accounts have been established prior to January 1, 2013, will be under CalSTRS 2% at 60. Current members are subject to the existing benefit structure.

New Members

New members are those employees who were hired to perform creditable service to the CalSTRS Defined Benefit Program on or after January 1, 2013. Members whose accounts were established on this date will be under CalSTRS 2% at 62. New Members are subject to the new benefit structure.

Impact of the Pension Reform Act to New Members Only

Compensation Cap

A limit on compensation used to calculate benefits for CalSTRS 2% at 62 has been established. The compensation cap for CalSTRS 2% at 62 is equal to 120 percent of the 2013 Social Security wage base and will be subject to change annually based on the changes to the Consumer Price Index for All Urban Consumers.

This is the compensation cap for CalSTRS 2% at 62 for this fiscal year.

2022-2023	\$166,617.00
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Employers are not required to submit the contributions on the compensation over the compensation cap. If a member under the CalSTRS 2% at 62 earned more than one year service credit in a school year, contributions for that compensation will continue to be credited to the DBS Program as long as the compensation does not exceed the compensation cap.

Final Compensation and Benefits Limit

EC § 22135 currently allows the employer to negotiate with employee organizations to provide a one-year final compensation as long as all the members are CalSTRS 2% at 60.

Under the new pension reform, the final compensation of CalSTRS 2% at 62 members will be averaged over three school years. In addition, CalSTRS 2% at 62 members are prohibited from receiving any benefits above the federal limit known as the Replacement Benefits Program.

Retirement Age and Career Factor

The retirement age of new members for CalSTRS 2% at 62 has changed. Previously, the normal retirement age was at age 60 years with a 2 percent age factor. Currently, with the pension reform, the normal retirement age was changed to age 62 years with a 2 percent age factor. The maximum age factor of 2.4 percent was changed from age 63 years to age 65 years, and the minimum age a new member can retire is age 55 with 5 years of service. In addition, the career factor is eliminated for these new members.

AGE	52	53	54	55	56	57	58	59
CLASSIC	1.22%	1.28%	1.34%	1.40%	1.52%	1.64%	1.76%	1.88%
PEPRA	n/a	n/a	n/a	1.16%	1.28%	1.40%	1.52%	1.64%
AGE	60	61	62	63	64	65	66	67
CLASSIC	2.00%	2.13%	2.27%	2.40%	2.40%	2.40%	2.40%	2.40%
PEPRA	1.76%	1.88%	2.00%	2.13%	2.27%	2.40%	2.40%	2.40%

Retirement Age and Career Factor Table

Post-Retirement Employment: Impact of the Pension Reform to Both Current and New Members

Post-Retirement Earnings Limit Increases

The implementation of AB178 which took effect on July 1, 2012, increased the post-retirement earnings limit. Under AB178, the post-retirement earnings limit formula is based on one-half of the median of the final compensation for members who retired recently instead of approximately one-half the average annual salaries of all active members.

Zero-Dollar Limit

Regardless of age, the law requires retired members to wait 180 days before returning to work if they retire on or after January 1, 2013.

There is a narrow exemption on the zero-dollar earnings limit. The criteria to meet the critical vacancies are as follows.

- Retirees must be at or above the normal retirement age.
- The approval of the governing body must be through a resolution held at public meetings.
- There must be no retirement incentive or financial inducement to retire from any public employer.
- The retiree's termination of services must not be a factor in hiring.
- The required form and documentation must be received prior to the retiree beginning work.

Exclusion When Working for a Third-Party

With AB178, specific retired members working for a third-party employer who are contracted to work for a school district are excluded from the post-retirement earnings limit as long as they meet the requirements.



NOTE: These criteria are listed in the "Post-Retirement Employment" section in this manual.

Airtime Purchases Prohibited

AB340 prohibits any member from purchasing a non-qualified service credit also known as airtime. The implementation of this new law does not affect purchases of other service credit or redeposits.

Forfeitures and Benefit Prohibitions

Members Convicted of a Felony

The benefits that a member accrued after committing a felony will be forfeited. Any benefits the member accrued prior to committing a felony will remain intact. Any contributions made after the date of the felony was committed will be returned without interest. The member and the employer must notify CalSTRS within 90 days of the conviction.

Retroactive Benefits Enhancement

Future benefit enhancements for all members will only apply to service performed on or after the operative date of the improvement.

No Pension Holidays

Pension Reform Status Field in HRS

```

File Edit View Communication Actions Window Help
** PER - PERSONNEL ACTION DATA - UPD ** 0103
XS7171821 FRANK, EDWARD EFFEC DATE: 12 06 12 ACTNS: _ _ _
PFX: _ _ _ SFX: _ _ _

-- EMPLOYEE INFORMATION --

PRIMARY      EMPLOYEE      PERMANENCY      PENSION REFORM
JOB          TYPE          INDICATOR       STATUS
  1          N              1                1

ORIGINAL     1ST PROB     SENIORITY     1ST WORK
HIRE         SERVICE      DATE          DATE
008 STUDENT SERVICES 10 22 90 12 14 93 12 14 93 10 01 09
                                           REPORTED

-- INFORMATIONAL DATA --


LAST ACTIONS: 20          LAST ACTION DATE: 12 09 10
MINIMUM RECORD: OK
EMPLOYMENT STATUS: A ACTIVE          STATUS DATE: 03 16 09
TERMINATION REASON:

(002) - ENTER YOUR CHANGES.
TRANS: 003          EID: XS7171821          JOB: 1          DISTRICT 00111
MA b          NUM          13/069
    
```

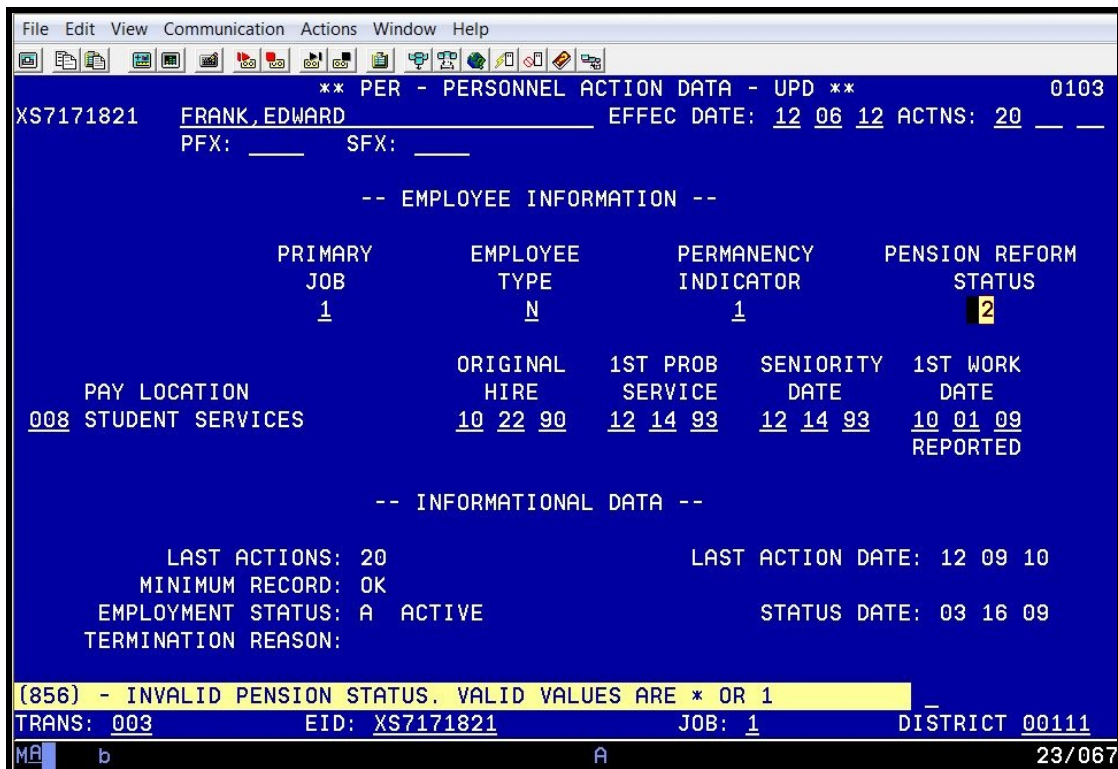
Employee Data Base Function 01 or Function 04, Screen 003

With the implementation of the Pension Reform Act, a field was added to the Employee Data Base (EDB) in HRS on the Personnel Action Data Screen (003) in Functions 01 and 04: Pension Reform Status (PRS). The Pension Reform Status field identifies employees who are either current STRS members or new STRS members. The valid codes are as follows.

Valid Codes	Code Description
1	For new members. Also, referred to as PEPPRA. The new members are certificated employees who are first-time employed.
*	For current members. Also, referred to as Classic. Current members are those certificated employees who had been employed prior to December 31, 2012.

 **NOTE: The district must always verify with STRS using REAP** if the newly hired employee has been established either as a member or a non-member prior to January 1, 2013. Once STRS has already established an account for this newly hired employee, use an asterisk (*) on the Pension Reform Status field in the Personnel Action Data Screen (003) using Function 01.

Pension Reform Status (PRS) Error Message



Employee Data Base Function 01 or Function 04, Screen 003

When an invalid value is entered in the Pension Reform Status field in Function 01, Screen 003, an error message will appear in the message bar, “(856) - INVALID PENSION STATUS. VALID VALUES ARE * OR 1.”

Employee Data Base Screen 005 – Edit Message

HRS edits across all districts searching for member status. If it finds the employee has been established as a CalSTRS member, it will display an edit message on the message bar, “(857) – MEMBERSHIP ESTABLISHED, CONTACT RETIREMENT AT COUNTY OFFICE.” This edit message was added to the Salary/Pay Rate Screen (005) in Function 01 to identify who is a current CalSTRS member and who is a new member.

Example – The edit message when HRS finds an employee has established CalSTRS membership in another district.

A certificated assignment is set-up as a CalSTRS member in District 00111.

File Edit View Communication Actions Window Help

** PER - SALARY/PAY RATE -UPD ** 0105
 WA6412435 TANNER, ESTHER A. EFFEC DATE: 01 10 13 ACTNS: PRIME JOB: P

JOB	POSITION	JOB CLASS	TIME	TIME
4	200001	200001 TEACHER	043	I

CYCLE	BASIS	PAY MOS	ILL PLAN	VAC PLAN	RPT LOCN	RPT CD	EARNINGS	TYPES
C1	M	10	NA	NA	043	I	REG	

SCHED/RANGE/STEP	EFF DATE	%FULL-TIME	CALC METH	FULL-TIME RATE	SALARY RATE
0 006 08	09 01 11	100.00		6842.500	6842.500

STIPENDS: ---

RETIRE RATE	O/RIDE	WORK DAYS	WORK CAL	WORK HRS/DY	SESS TYPE
6842.500		183.0	I	7.38	S

RETIREMENT: PLAN STATUS SPL EFF DATE PERS CASE STS CLS CD BASE HRS
 S5 M - 05 16 03 - - .00

(002) - ENTER YOUR CHANGES.

TRANS: 005 EID: WA6412435 JOB: 4 DISTRICT: 00111
 MA b 02/072

Employee Data Base Function 01, Screen 005

A certificated assignment set up as a CalSTRS non-member in District 00112.

File Edit View Communication Actions Window Help

** PER - SALARY/PAY RATE -UPD ** 0105
 WA6412435 TANNER, ESTHER A. EFFEC DATE: 01 10 13 ACTNS: 16 PRIME JOB: P

JOB	POSITION	JOB CLASS	TIME	TIME
4	200001	200001 TEACHER	100	I

CYCLE	BASIS	PAY MOS	ILL PLAN	VAC PLAN	RPT LOCN	RPT CD	EARNINGS	TYPES
C1	M	10	NA	NA	100	I	REG	

SCHED/RANGE/STEP	EFF DATE	%FULL-TIME	CALC METH	FULL-TIME RATE	SALARY RATE
I 006 04	01 10 13	100.00		7161.000	7161.000

STIPENDS: ---

RETIRE RATE	O/RIDE	WORK DAYS	WORK CAL	WORK HRS/DY	SESS TYPE
7161.000		183.0	S	6.00	S

RETIREMENT: PLAN STATUS SPL EFF DATE PERS CASE STS CLS CD BASE HRS
 S3 N - 01 10 13 - - .00

(857) - MEMBERSHIP ESTABLISHED, CONTACT RETIREMENT AT COUNTY OFFICE

TRANS: 005 EID: WA6412435 JOB: 4 DISTRICT: 00112
 MA c NUM 19/062

Employee Data Base Function 01, Screen 005

Creditable Compensation Changes

CalSTRS Creditable Compensation Regulations Effective January 1, 2015

CalSTRS Creditable Compensation Regulations Effective January 1, 2015

Creditable Compensation

Education Code § 22119.2 states creditable compensation as the remuneration paid in cash by an employer to all persons in the same class of employees for performing creditable service in that position. The law also states that both of the following are creditable:

- Salary paid in accordance with a publicly available written contractual agreement
- Remuneration paid in addition to salary provided that it is paid to everyone in the same class of employees and in the same amount or percentage

Education Code § 27400 of the regulations clarifies what compensation is considered salary. To be considered salary, the compensation must be ALL of the following.

- Paid in cash for the performance of creditable services
- Explicitly characterized as salary on a contract, salary schedule of employment agreement
- Used as the basis for future pay increases
- Paid without a requirement for proof of expenditure.

Remuneration in Addition to Salary

Education Code § 27501 of the regulations clarifies compensation that is considered remuneration in addition to salary. The compensation must be paid in cash in accordance with a publicly available written contractual agreement, and the compensation is not associated with the performance of additional service. Remuneration, in addition to, salary is compensation that either meets a qualification or requirement on the list below or is paid contingent upon the availability of funds.

- Possession or an attainment of a certificate, license, special credential, or advanced degree
- Career or longevity
- Hiring, transfer, or retirement
- Employment in a position that is hazardous or difficult to staff
- Employment in an assignment in which the number of students enrolled exceeds the contractual amount
- Achievement of a performance benchmark

Compensation that meets the definition of remuneration, in addition to, salary is creditable to CalSTRS and reportable as special compensation.

Non-Creditable Compensation

Education Code § 22119.2 defines compensation that is not creditable. Education Code § 27501 and 27502 of the regulations define fringe benefit and an expense paid or reimbursed by an employer. Below are the types of compensation that are non-creditable compensation:

- Automobile
- Cash in lieu of benefits
- Housing Allowances

Additionally, Education Code § 2750 of the regulations states that compensation that is contingent on the purchase of any items listed in Education Code § 22119.2 (a) (5) is deemed to be covered by the employer, and therefore, it is non-creditable compensation. If an employer offers compensation for the purchase of a Tax Sheltered Annuity, it would be deemed covered by the employer and considered non-creditable compensation.

Outgrowth Activities

The amendment made to Education Code § 22115 by SB220 specifies that when a member is performing outgrowth activities, the compensation earnable for those activities is determined as if compensation is earnable at the lowest pay rate for other creditable service activities that the member performs for the same employer during the same year.

Effective January 1, 2015, employers must discontinue reporting outgrowth activities as special compensation and report them as part-time assignment using the lowest pay rate that the member is earning for other creditable service performed for the same school district or community college district during the same school year. Below are some examples of outgrowth activities.

- Coaching
- Band
- Club Advisor
- Yearbook
- Newspaper
- Drama
- Cheerleading/pep squad

[Example – Compensation Reported for Overgrowth Activities](#)

Mr. Smith and Mrs. Johnson both work for the Elk Grove Unified School District as full-time teachers. Additionally, Mr. Smith performs outgrowth activities as the yearbook editor. Mrs. Johnson performs outgrowth activities as the marching band leader.

Mr. Smith's compensation earnable for his full-time teaching position is \$50,000 per year, and Mrs. Johnson's compensation earnable for her full-time teaching position is \$60,000 per year.

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Pursuant to Education Code § 22115(e), the compensation earnable for the performance of outgrowth activities should be based on “the lowest pay rate for other creditable service performed for the same employer during the same school year.”

Therefore, the compensation earnable that should be reported to CalSTRS for Mr. Smith’s outgrowth activities is \$50,000, and the compensation earnable that should be reported to CalSTRS for Mrs. Johnson’s outgrowth activities is \$60,000.

Source: EIC Vol. 30 issue 5 dated 12/10/14
Employer Directive 2014-08 dated 12/22/14

Coaching Assignments

Coaching Assignments Guidelines

Coaching Assignments Guidelines

Coaching assignments are generally classified assignments. However, a coaching assignment becomes a certificated assignment if performed by a certificated employee in the same district. Coaching assignments must be paid as time-based payment, hourly or daily. The hourly or daily rate should be reasonable and established on a publicly available salary schedule.

Classified

- If the coaching assignment is performed by a classified employee who is not a member of CalPERS, it should be paid as a time-based payment, hourly or daily. Hours paid are used toward accumulation of hours to qualify for membership of 1000 hours. It should be coded P2/P3N.
- If the coaching assignment is performed by a classified employee who is part-time and a CalPERS member, it should be paid as a time-based payment, hourly or daily. Coaching assignment must be coded as P9M, subject to PERS.
- If the coaching assignment is performed by a classified employee who is full-time and a CalPERS member, it should be paid as a time-based payment, hourly or daily. If the coaching assignment is in the same district as the full-time assignment, coding should be P9M. If the coaching assignment is in another district, the coding should be P2M.



NOTE: If in the same district, coaching should not be paid before the regular full-time assignment.

Certificated

- If the coaching assignment is performed by a certificated employee who is not a member of CalSTRS, it should be paid as a time-based payment, hourly or daily. Hours/days paid are used toward the accumulation of hours/days to qualify for membership at 60 hours/10days in a pay period. It should be coded S2/S3N.
- If the coaching assignment is performed by a certificated employee who is a member of CalSTRS, it should be paid as a time-based payment, hourly or daily, with an annualized retirement reporting rate. It should be coded as S1/S5M.
- If the coaching assignment is performed by a certificated employee from another district and that employee is only performing coaching, then it is a classified position.

STRS Buy-Back

What Is A Buy-Back?

Buy-Back Process

Examples of CalSTRS Memos

GTN Numbers

HRS Online Screens

What Is A Buy-Back?

A buy-back is a purchase of service credit of prior-period contribution deductions which is authorized by CalSTRS. Possible types of buy-back include:

- A redeposit of withdrawn contributions
- Services rendered prior to qualifying for STRS membership
- Military service
- Peace Corps
- Teaching at:
 - Out-of-state or foreign school
 - Job Corps
 - School for the deaf or blind
 - University
 - Child care center
 - Native American School

There are also other types of buy-backs which require verification from the employer/district approving the leave.

- Maternity/Paternity Leave
- Sabbatical Leave
- Family Care/Medicare Leave which must be approved under the Family Medical Leave Act (FMLA) or California Family Rights Act (CFRA)
- Fulbright Leave

With these types of buy-backs, CalSTRS requires that the verification **MUST**

- be on official letterhead and signed by a school or district official,
- identify the time frame (to and from dates), and
- state the type of leave that was approved.

The employer may also provide verification by submitting for SC1553, *Verification for Employer Approved Leaves*, which can be downloaded from www.CalSTRS.com website. On the other hand, the member/employee must submit this verification with the form MS0287, *Redeposit of Permissive or Non-qualified Service Credit*.

The employee/member is encouraged to buy-back the service credits as soon as possible after returning from the leave because the purchase cost is calculated in part on age and salary. The younger the employee/member is and the lower the salary earned, the less expensive the cost will be. The older the employee/member is and the higher the salary earned can drive up the cost considerably.


F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

It is beneficial to the employer if the employee/member makes the buy-back purchase early. Purchases made early will need to be verified and any necessary reporting adjustments can be identified and corrected.

Contact Information

Maira Gonzalez	(562) 401-5400	Gonzalez_Maira@laoe.edu
Tammy Sanders	(562) 922-5449	Sanders_Tammy@laoe.edu
Veronica Gutierrez	(562) 922-6562	Gutierrez_Veronica@laoe.edu
Nekeara Ellzey	(562) 922-8615	Ellzey_Nekeara@laoe.edu

Buy-Back Process

STEP	ACTION
1	Depending on the type of leave, the employer sends the verification to CalSTRS either on letterhead or by submitting the <i>Verification for Employer Approved Leaves</i> form (SC1553).
2	Employee submits to CalSTRS the employer verification with the <i>Redeposit of Permissive or Non-qualified Service Credit</i> form (MS0287).
3	CalSTRS verifies the member’s eligibility for purchase.
4	CalSTRS mails a billing statement to the member for the total amount due with the payment options provided.
5	The member must initiate the payment by the due date on the billing statement to guarantee the cost.
6	The member must return the signed statement and payment (lump sum, rollover request or initial monthly cash installment) to CalSTRS .
7	If the member decides to pay through payroll deduction, he/she must complete and sign the statement and return to CalSTRS for processing.
8	Included in the billing statement package is the <i>Irrevocable Payroll Authorization</i> form. If the payroll deductions are to be tax-deferred, the member must also complete and sign the form.
9	<p>The employee sends back both the completed <i>Irrevocable Payroll Authorization</i> and the <i>Payroll Deduction Election</i> forms to</p> <p style="text-align: center;">CalSTRS Attn: Accounting Cash Receipts P.O. Box 161235 Sacramento, CA 95816-1235</p>
10	CalSTRS sends LACOE a letter regarding the employee’s intent to purchase service credits with a copy of the completed <i>Irrevocable Payroll Authorization</i> and the <i>Payroll Deduction Election</i> forms.
11	<p>LACOE sets-up the buy-back in HRS in the Voluntary Deduction Screen (023) under Function 01 using GTN 109 or 110. Once the balance reaches zero, the system will stop deducting.</p> <p> IMPORTANT: Do not attempt to set up a deduction. Districts are restricted from using STRS GTN Numbers 109 and 110.</p>

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS



California State Teachers'
Retirement System
P.O. Box 15275
Sacramento, CA 95851-0275
800-228-5453
www.CalSTRS.com
Client ID 6287761875
AR 1926

September 21, 2012

LOS ANGELES CO OFFICE OF ED
9300 IMPERIAL HWY.
DOWNEY, CA 90242-2813

Re: Payroll Deduction Notification

Dear Payroll Officer:

A CalSTRS member has elected to purchase or redeposit service credit. Please use the information provided below to initiate payroll deductions for your employee:

Employee Name:	GATES, ZACHARY
SSN:	xxx-xx-7363
Report Unit:	111
Pay Contract:	10-month
Deduction Amount:	\$608.48
Number of Installments:	100
Total Amount:	\$60,848.00
Effective Pay Period:	October 2009
Type of Service Credit:	NON-QUALIFIED SERVICE CREDIT

The first deduction must begin with the effective pay period stated above and continue each month per the member's pay contract until the account is paid in full or the member retires or terminates employment. If the member terminates employment or the pay contract changes, please contact Accounts Receivable at ar@calstrs.com or 800-228-5453.

Sincerely,

Accounts Receivable

Attachments:

AR1481-3: Member's Payroll Deduction Election Form
AR 1481-4: Permissive Installment Payments Irrevocable Payroll Authorization Form
(If Tax-Deferred Deductions)

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS



Name: ZACHARY GATES
 Type of Service: NONQUALSVC
 Client ID: 6287761875
 AR1481-3

PAYROLL DEDUCTION ELECTION

Years	Service	Contributions + Employer Costs + Member Interest =	Total Due
xxxxxxxxx	Credit Total 5.0000	Due \$48,577.10	Due \$48,577.10

To guarantee the cost of this service credit, you must submit your payment option postmarked by 10/15/2012. The service credit and total contributions and interest paid will post to your CalSTRS account once the purchase is completed.

Payroll Deduction Payment Plans

Please select an installment plan:

Installments	Amounts	Installments	Amounts
10 (1 year)	\$4,961.95	60 (6 year)	\$927.96
20 (2 years)	\$2,539.75	70 (7 years)	\$813.48
30 (3 years)	\$1,732.95	80 (8 years)	\$727.84
40 (4 years)	\$1,330.01	90 (9 years)	\$661.43
50 (5 years)	\$1,088.60	100 (10 years)	\$608.48

RETURN THIS FORM TO CALSTRS TO INITIATE THIS PAYROLL DEDUCTION ELECTION.

NOTE: If your employer offers tax deferred payroll deductions, the Irrevocable Payroll Authorization form on the reverse side of this election must be signed and submitted to CalSTRS before deductions begin. Once tax-deferred payroll deductions begin, the installment amount and the time period for this purchase cannot be changed.

If you would like an alternative installment plan, complete the fields below and return this form to CalSTRS. CalSTRS will recalculate your installment plan and send you a new Payroll Deduction Election Form.

_____ I elect to pay by a different installment amount of \$ _____ (Minimum of \$608.48)
 OR

_____ I elect to pay for _____ # of installments (not to exceed 10 years.)

County Name _____ District Name _____

Please visit our website at www.calstrs.com to calculate various installment plans.

NOTE:

- If your payments become 120 days delinquent, all funds received by CalSTRS may be refunded and the purchase terminated. Tax deferred payments will be refunded to your employer for taxable distribution.
- If you retire before completing your installment payments, you must complete the purchase within 30 days after your retirement date.
- Installment payments carry a compounded annual interest rate of 4.75%.
- Contact CalSTRS immediately if you are changing employers while making payroll deduction installments.

I have read and understand the terms of this agreement.

Signature: Zachary Gates Date: 09/12/2012

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Our Mission: *Securing the Financial Future and Sustaining the Trust of California's Educators*



Client ID 6287761875
AR 1926

California State Teachers'
Retirement System
P.O. Box 15275
Sacramento, CA 95851-0275
800-228-5453
www.CalSTRS.com

**PERMISSIVE INSTALLMENT PAYMENTS
IRREVOCABLE PAYROLL AUTHORIZATION**

A California State Teachers' Retirement System (CalSTRS) member, pursuant to statute, is permitted to redeposit member contributions previously withdrawn and/or elect to purchase permissive service credit. Any amounts due may generally be paid by the member directly to the retirement system or the member may request, and the employer may permit, deductions through payroll.

I understand that my employer has adopted a resolution under the "pickup" tax deferral provisions of Internal Revenue Code Section 414(h) (2) for payroll deduction and that tax deferral of my redeposit and/or purchase of permissive service requires this irrevocable payroll deduction authorization.

I hereby authorize and understand that this authorization is binding and irrevocable.

1. Deductions are to be made from my salary, for a total of 100 months in the amount of \$ 608.48 per month
2. These payments through payroll deduction are in addition to the required contributions to CalSTRS.
3. For the effective period of this agreement, I understand that CalSTRS will only accept payment from my employer and not directly from me.
4. My employer is obliged to make payment pursuant to this agreement only if there are sufficient funds from my earnings to do so after any other mandatory deductions.
5. This agreement shall be binding and remain in effect until: (a) completed and the balance of the service credit purchase is paid in full, of (b) upon termination of services (retirement, change in employer, or death of a member). Upon change of employer, this contract may be reassigned, provided subsequent employer agrees to terms set forth in this authorization. Assignment of Contract must be completed by the new employer in order to retain the term of this agreement.

I UNDERSTAND THAT IF THE MONTHLY DEDUCTION AUTHORIZED IN THIS DOCUMENT BECOMES 120 DAYS DELINQUENT, CALSTRS WILL CANCEL THE ELECTION. ONCE THE ELECTION HAS BEEN CANCELLED, CALSTRS WILL REFUND ALL PAYMENTS RECEIVED TO THE EMPLOYER UNLESS APPLICABLE LAW ALLOWS FOR THE SERVICE CREDITS PURCHASED TO BE APPLIED TO THE MEMBER'S ACCOUNT UPON THE MEMBER'S REQUEST. IF THE PAYMENTS ARE REFUNDED, THE EMPLOYER WILL BE RESPONSIBLE TO DISBURSE THE FUNDS TO THE EMPLOYEE, SUBJECT TO ANY TAX WITHHOLDING.

County Name: LOS ANGELES District Name: OVERTHERE HIGH SCHOOL

I authorize the above irrevocable payroll deductions under conditions as specified.

Employee Name: : ZACHARY GATES

Employee Last Four of SSN: 7363

Employee Signature: Zachary Gates Date: 09/12/12

Our Mission: *Securing the Financial Future and Sustaining the Trust of California's Educators*

Gross-To-Net Numbers

File Edit View Communication Actions Window Help										
CONTROL TABLE DATA INQUIRY										1602
GROSS TO NET TABLE										
G-T-N NO: <u>109</u>										
DISTRICT: 00111					PRIORITY SEQ NO: 0099					
DEDUCTION NAME			DED DESCRIP		TYPE GROUP		REL ELMT			
STRS BUY BACK			BUY STRS		R R					
CYCLE			***** BALANCES *****							
TO DEDUCT			Y/P	S/R	Q	D	E	F	U	
2			Y		Q	D				
F/P	USAGE	BASE	RED	IND	CALC	RTN	C/M	UPDATE	RTN	V/C S/D
F					62		M	99		0000000133 G
PRNT OPT		ACCT NUM		STATUS		STOP AT TERM		TIME REPORT		
		9514								
MONTHLY MAX DUES				0.00		ANNUAL MAX DUES			0.00	
TRANS: <u>002</u> KEY 1: <u>109</u> KEY 2: _____ KEY 3: _____ DIST: <u>00111</u>										
MA b 04/022										

Function 16, Screen 002 - GTN 109

File Edit View Communication Actions Window Help										
CONTROL TABLE DATA INQUIRY										1602
GROSS TO NET TABLE										
G-T-N NO: <u>110</u>										
DISTRICT: 00111					PRIORITY SEQ NO: 0099					
DEDUCTION NAME			DED DESCRIP		TYPE GROUP		REL ELMT			
STRS BUY BACK			BUY STRS		R R					
CYCLE			***** BALANCES *****							
TO DEDUCT			Y/P	S/R	Q	D	E	F	U	
2			Y		Q	D				
F/P	USAGE	BASE	RED	IND	CALC	RTN	C/M	UPDATE	RTN	V/C S/D
F					62		M	99		0000000133 G
PRNT OPT		ACCT NUM		STATUS		STOP AT TERM		TIME REPORT		
		9514								
MONTHLY MAX DUES				0.00		ANNUAL MAX DUES			0.00	
TRANS: <u>002</u> KEY 1: <u>110</u> KEY 2: _____ KEY 3: _____ DIST: <u>00111</u>										
MA b 04/022										

Function 16, Screen 002 - GTN 110

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

HRS Online Screens

Warrant Summary - Pay History (002)

REDUCTIONS:

MED EXP RED	100.00
VELIFE RED	5.40
SAFEDNTL RED	22.48
PACARE HMO	129.50
FSLI IPRED	16.50
STRS RED	413.88
BUY STRS	212.20
TSA #1 RED	50.00
	<u>949.96</u>

```

File Edit View Communication Actions Window Help
** PAY - WARRANT SUMMARY--PAYROLL HISTORY INQUIRY - INQ ** 702
WARRANT NO.: 5275243 EID: GE1156736 GATES, ZACHARY
ISSUE DATE: 11 01 12 SCHEDULE NO.: C1D SCHEDULE: 10 01 12 TO 10 31 12
PAYMENT TYPE: WARRANT

----- EMPLOYEE PAY ----- SCHEDULE SUBJECT GROSSES -----
TOT GRS PAY: 5,651.00 FWT: 4,223.54 PERS GROSS: .00
REDUCTIONS: 949.96 SWT: 4,223.54 STRS GROSS: 5,651.00
TAXES: 746.30 SDI: 273.88 OASDI GROSS: .00
VOL DED: 598.90 GARN D/E: 3,477.24 MEDI GROSS: 4,899.62
NET PAY: 2,878.34

-AUTOMATIC PAYROLL DEPOSIT- ----- ADJUSTMENT GROSSES -----
FIN INST: OASDI: .00
ACCT NBR: MEDI: 5,434.00
ACCT TYP:

[R=RETURN 001 M=MENU]
TRANS: 002 EID: GE1156736 WARRANT NO: 5275243 ISS DATE: 110112 DISTRICT: 00111
MA b A 24/057
    
```

Payroll History Function 07, Screen 002

Deduction Detail - Pay History (004)

```

File Edit View Communication Actions Window Help
** PAY - DEDUCTION DETAIL-PAYROLL HISTORY INQUIRY - INQ ** 704
WARRANT NO.: 5275243 EID.: GE1156736 GATES, ZACHARY
ISSUE DATE: 11 01 12 SCHEDULE NO.: C1D SCHEDULE: 10 01 12 TO 10 31 12

G-T-N VENDOR P TRAN SRCE ----- ACCRUAL -----
NO. NAME NUMBER AMOUNT Y TYPE CODE BEGIN DATE END DATE
010 MED EXP R 0000009903 100.00 10/01/12 10/31/12
150 VELIFE RED 0000001862 5.40 10/01/12 10/31/12
171 SAFEDNTL R 0000002211 22.48 10/01/12 10/31/12
176 PACARE HMO 0000002160 129.50 10/01/12 10/31/12
180 FSLI IPRED 0000002430 16.50 10/01/12 10/31/12
026 MEDCARE DED 0000000110 71.04 10/01/12 10/31/12
031 STRS RED 0000000120 413.88 10/01/12 10/31/12
110 BUY STRS 0000000133 212.20 10/01/12 10/31/12
060 TSA #1 RED 0000008455 50.00 10/01/12 10/31/12
081 FWT 0000000200 556.28 10/01/12 10/31/12
082 SWT 0000000205 118.98 10/01/12 10/31/12
225 TCH ASSN 0000001338 598.90 10/01/12 10/31/12

PAGE 01 OF 01 [R=RETURN 001 M=MENU]
(075) - LAST SCREEN - NO MORE DATA
TRANS: 004 EID: GE1156736 WARRANT NO: 5275243 ISS DATE: 110112 DISTRICT: 00111
MA b A 24/074
    
```

Payroll History Function 07, Screen 004

SECTION II.

HANDS-ON EXERCISES

Intentionally left blank

Exercise 1 - Non-Member to Member

[For CalSTRS' Official Use Only]

This form is used to permissively elect membership in the CalSTRS Defined Benefit Program and/or to acknowledge receipt of information provided by an employer about the right to elect membership in the CalSTRS Defined Benefit Program. Please read all instructions before completing the form.

Section 1: Employee Information (to be completed by employee)

Provide either your CalSTRS Client ID or Social Security number.

CLIENT ID	SOCIAL SECURITY NUMBER
	999-99-9999

LAST NAME

MCDONALD

FIRST NAME	MI
COLLEEN	C

ADDRESS (number, street, apt or suite no.)

1601 NEVER ST

CITY	STATE	ZIP CODE	DATE OF BIRTH (MM/DD/YYYY)
ANYWHERE, CA		90242	10/21/1985

EMAIL ADDRESS	TELEPHONE
MCDONALD@AOL.COM	

Section 2: Employee Election (to be completed by employee)

Check One:

I elect membership in the CalSTRS Defined Benefit Program as of: 9/1/2011
MEMBERSHIP DATE (MM/DD/YYYY)**

I understand this election applies to all future creditable service performed for any current or future employer unless another election is made as allowed by law. I understand my membership is irrevocable and may only be cancelled by terminating all employment to perform creditable service and receiving a refund of my accumulated retirement contributions from the CalSTRS Defined Benefit Program.

**Membership Date may be no earlier than the first day of the pay period in which the election is made, or the first day of employment, whichever is later. Please work with your employer to select the most beneficial, valid membership date.

I decline membership in the CalSTRS Defined Benefit Program at this time
I understand that I can elect membership in the CalSTRS Defined Benefit Program at any time while I am employed to perform creditable service.




ES0350

Section 3: Required Signature (to be completed by employee)

I certify that I have received information from my employer concerning the CalSTRS Defined Benefit Program and understand the criteria for membership in the program.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement, including a false statement regarding my marital status, for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, of up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

EMPLOYEE SIGNATURE 	DATE (MM/DD/YYYY) 9/1/2011
---	-------------------------------

Section 4: Employee Position Information (to be completed by employer)

POSITION TITLE Substitute Teacher	POSITION HIRE DATE 9/1/2011
--------------------------------------	--------------------------------

Section 5: Employer Information and Certification (to be completed by employer) Required Signature

I certify that the above-named employee was provided information about their right to elect membership in the CalSTRS Defined Benefit Program and, if electing membership, is eligible to elect membership in the CalSTRS Defined Benefit Program as of the membership date provided.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, of up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

EMPLOYER OFFICIAL'S SIGNATURE	DATE (MM/DD/YYYY)
EMPLOYER NAME	COUNTY AND DISTRICT CODE
EMPLOYER OFFICIAL'S NAME AND TITLE	

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Exercise 1 - Updating screens from non-member to member.

Navigate to the Salary/Pay Rate Screen (005) in Function 01.

```

** PER - SALARY/PAY RATE -UPD **                                0105
YV1799377  MCDONALD, COLLEEN C.  EFFEC DATE: 07 01 13 ACTNS: 00 00
                                                    PRIME JOB: P

JOB   POSITION   JOB CLASS
1     280500    280500 INDEPENDENT STUDY TUTOR

CYCLE BASIS  PAY MOS  ILL PLAN  VAC PLAN  RPT LOCN  RPT CD  EARNINGS TYPES
C3    H       10      NA        NA        909     P       REG

SCHED/RANGE/STEP  EFF DATE  %FULL-TIME  CALC METH  FULL-TIME RATE  SALARY RATE
I  001  05      02 01 08      100.00      -             36.240      36.240

STIPENDS:  ---

RETIRE RATE  0/RIDE  WORK DAYS  WORK CAL  WORK HRS/DY  SESS TYPE
36.240      -      183.0      I         6.00         S

RETIREMENT: PLAN  STATUS  SPL  EFF DATE  PERS CASE STS  CLS CD  BASE HRS
              S3    N    -    09 01 11  -         -         .00

(002) - ENTER YOUR CHANGES.
TRANS: 005      EID: YV1799377      JOB: 1      DISTRICT: 00132
MA a                                     NUM      02/056
    
```

1. In the **Status field** located in the Retirement area, change the status from **N** to **M**.
2. If applicable, update other retirement fields.
3. Hit the **Enter key** on your keyboard.

```

** PER - SALARY/PAY RATE -UPD **                                0105
YV1799377  MCDONALD, COLLEEN C.  EFFEC DATE: 09 01 11 ACTNS: 16 00
                                                    PRIME JOB: P

JOB   POSITION   JOB CLASS
1     280500    280500 INDEPENDENT STUDY TUTOR

CYCLE BASIS  PAY MOS  ILL PLAN  VAC PLAN  RPT LOCN  RPT CD  EARNINGS TYPES
C3    H       10      NA        NA        909     P       REG

SCHED/RANGE/STEP  EFF DATE  %FULL-TIME  CALC METH  FULL-TIME RATE  SALARY RATE
I  001  05      02 01 08      100.00      -             36.240      36.240

STIPENDS:  ---

RETIRE RATE  0/RIDE  WORK DAYS  WORK CAL  WORK HRS/DY  SESS TYPE
53055.360    -      183.0      I         6.00         S

RETIREMENT: PLAN  STATUS  SPL  EFF DATE  PERS CASE STS  CLS CD  BASE HRS
              S5    M    X    09 01 11  -         -         .00

(001) - PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED?
TRANS: 005      EID: YV1799377      JOB: 1      DISTRICT: 00132
MA a                                     NUM      24/006
    
```

The system prompts, “(001) – PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED?”

4. In the **action field**, type **Y**.
5. Hit the **Enter key** on your keyboard to update and save the changes.

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

```

File Edit View Communication Actions Window Help
** PER - SALARY/PAY RATE -UPD **                                0105
YV1799377  MCDONALD, COLLEEN C.  EFFEC DATE: 09 01 11  ACTNS:  _ _ _
                                                    PRIME JOB: P

JOB      POSITION      JOB CLASS
1        280500        280500 INDEPENDENT STUDY TUTOR

CYCLE   BASIS   PAY MOS   ILL PLAN   VAC PLAN   RPT LOCN   RPT CD   EARNINGS TYPES
C3      H       10       NA         NA         909       P       REG _ _ _

SCHED/RANGE/STEP  EFF DATE  %FULL-TIME  CALC METH  FULL-TIME RATE  SALARY RATE
I  001  05      02 01 08      100.00      _           36.240        36.240

STIPENDS:  _ _      _ _      _ _      _ _      _ _      _ _

RETIRE RATE  O/RIDE  WORK DAYS  WORK CAL  WORK HRS/DY  SESS TYPE
53055.360    _      183.0      I         6.00         S

RETIREMENT: PLAN  STATUS  SPL  EFF DATE  PERS CASE STS  CLS CD  BASE HRS
S5      M      X   09 01 11      _      _      _      .00

(005) - UPDATE FROM PREVIOUS SCREEN SUCCESSFUL.
TRANS: 005      EID: YV1799377      JOB: 1      DISTRICT: 00132
MA a      NUM      17/076
    
```



IMPORTANT: Points to remember when updating the retirement information on the Salary Pay/Rate Screen (005).

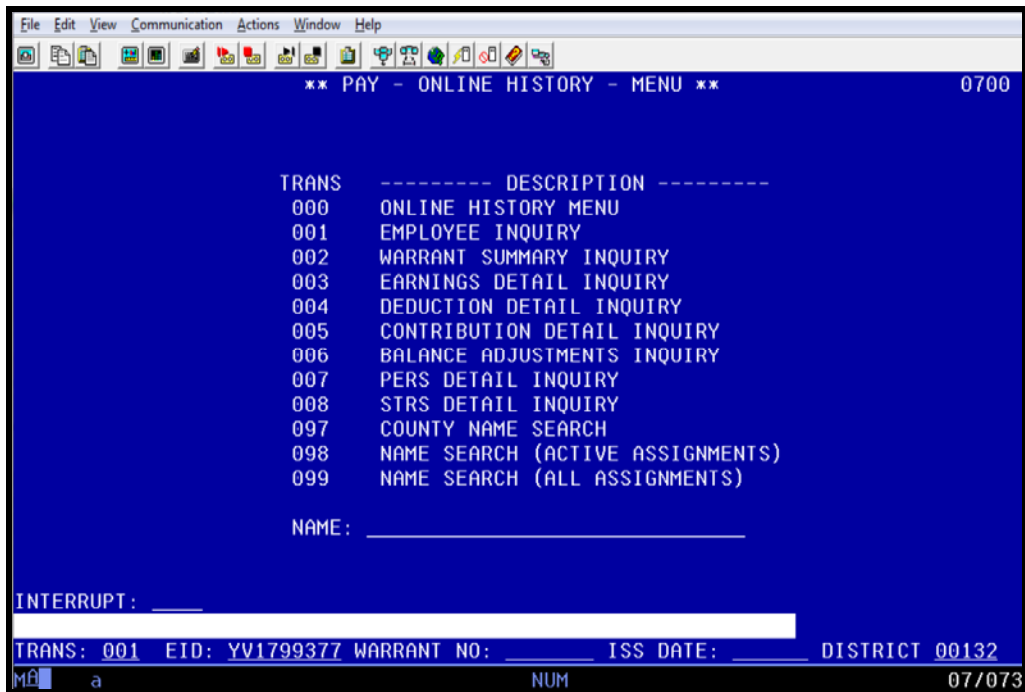
Fields	Points to Remember
EFFEC DATE	This is the date of employee action. It must match the Retirement Effective Date.
ACTNS	Use Action Code 16 (Retirement Change) in this field.
RETIRE RATE	This is system generated. Do not override unless it is for a 10 ½ or 11 ½ full-time monthly assignment, summer school assignments, or outgrowth activities. The retirement reporting rates for these positions need to be annualized and need to be manually calculated.
O/RIDE	The override indicator “S” can be used only for 10 ½ or 11 ½ full-time monthly assignments, summer school assignments, or outgrowth activities. Otherwise, leave it “blank”.

Exercise 2 - RX/LX Adjustments

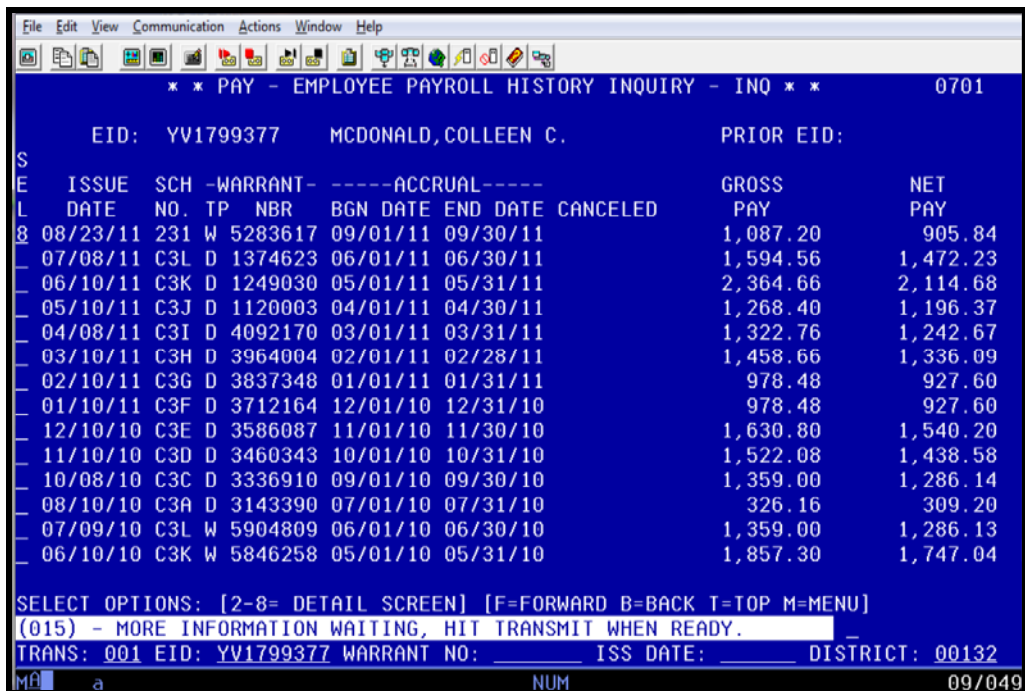
F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Exercise 2 - RX/LX Adjustments

Navigate to the Employee Payroll History Screen Function 07, Transaction 001.



1. In the **TRANS** field, type **001** for Employee Inquiry.
2. In the **EID** field, type the employee's identification number.
3. Hit the **Enter** key on your keyboard.



4. On the first row of the **SEL (Select) column**, type **8** to navigate to the STRS Detail Screen (008) to see how the earnings were originally processed.

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

```

File Edit View Communication Actions Window Help
** PAY - STRS DETAIL - PAYROLL HISTORY - INQ **                                0708
WARRANT NO.: 5283617      EID.: YV1799377      MCDONALD, COLLEEN C.
ISSUE DATE : 08 23 11    SCHEDULE NO.: 231    SCHEDULE: 09 01 11 TO 09 30 11

BEGIN END   EARN      EARN      RETIRE     SUBJECT      DEDUCT      CONT
MO/DA DATE  TYPE UNITS   AMOUNT      REP RATE    AMOUNT    PL-S-I    AMOUNT    AMOUNT

0901 093011 REG   30.00    1087.20     36.240     .00  S3N      .00      .00

PAGE 01 OF 01                                [R=RETURN 001 M=MENU]
(075) - LAST SCREEN - NO MORE DATA
TRANS: 008 EID: YV1799377 WARRANT NO: 5283617 ISS DATE: 082311 DISTRICT: 00132
Mâ a                                          23/067
  
```

In this scenario, the earnings were reported as S3N. Since the employee became a member, these earnings need to be re-reported as S5M with contributions. Before an RX/LX adjustment can be done, a batch needs to be created in Function 02 (Time Entry).

5. In the **Interrupt field**, type **02** to navigate to Function 02.
6. Hit the **Enter key** on your keyboard.

```

File Edit View Communication Actions Window Help
** PAY - TIME ENTRY - MENU **                                                0200

TRANS ----- DESCRIPTION -----
000  MENU
001  BATCH CONTROL - TIME INPUT
002  TIME REPORT FILE
003  ESA TIME REPORT FILE
004  ONE TIME PAY

INTERRUPT: _____

TRANS  SCD  BT 000 PAGE 0000 0000 EID YV1799377  TRL  DIST 00132
Mâ a                                          NUM 12/055
  
```


F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

From the Time Entry Menu, navigate to the Batch Control Screen (001) to create a batch.

```

File Edit View Communication Actions Window Help
** PAY - TIME ENTRY - MENU **                                0200

      TRANS  -----  DESCRIPTION  -----
      000    MENU
      001    BATCH CONTROL - TIME INPUT
      002    TIME REPORT FILE
      003    ESA TIME REPORT FILE
      004    ONE TIME PAY

INTERRUPT: _____

TRANS 001 SCD 238 BT 201 PAGE 0000 0000 EID YV1799377   TRL ___ _ DIST 00132
MÁ a NUM 15/039
    
```

```

File Edit View Communication Actions Window Help
** PAY - BATCH CONTROL - TIME INPUT - UPD **                0201

SCHEDULE: 238          DISTRICT: 00132      ISSUE DATE:      08/30/11
                      PAYROLL RUN DATE:    08/26/11

BATCH  -ENTERED TOTALS-      -COMPUTED TOTALS-      EDIT   FATAL   STATUS
      TRANS      UNITS      TRANS      UNITS      GEN   ERRORS

  201    ___ 1    ___ 1.00      000   00000

BALANCE ? _
RECALL  ? _
DELETE  ? _

(001) - PLEASE REVIEW DATA ON SCREEN.  OK TO PROCEED?
TRN 001 SCD 238 BT 201 PAGE 0000 0000 EID YV1799377   TRL ___ _ DIST 00132
MÁ a NUM 12/036
    
```

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Once the batch is created, navigate to the One Time Pay Screen (004).

** PAY - ONE TIME PAY - UPD ** 0204

SCHEDULE: 238 DISTRICT: 00132 BATCH: 201 ISSUE DATE: 08 30 11

EMPLOYEE NAME: MCDONALD, COLLEEN C. EID: YV1799377

POSITION NUMBER: _____ PAY PERIOD: _____ PRIOR YEAR: _

FOR THE ABOVE ACCRUAL PERIOD THE FOLLOWING INFORMATION IS FROM

RETIRE RPT.	RATE	PERCENT	SESSN	BARG UNIT
		%		
JOB CLASS:	_____	PAY MO: _____	CAL: _____	REISSUE: _____
TC B ERN TIME	ERN TIME	RATE/AMT	RET. RATE	RETIRES
_____	_____	_____	_____	_____

(002) - ENTER YOUR CHANGES.

TRN 004 SCD 238 BT 201 PAGE 0000 0000 EID YV1799377 TRL _____ DIST 00132

NUM 15/066

** PAY - ONE TIME PAY - UPD ** 0204

SCHEDULE: 238 DISTRICT: 00132 BATCH: 201 ISSUE DATE: 08 30 11

EMPLOYEE NAME: MCDONALD, COLLEEN C. EID: YV1799377

POSITION NUMBER: 280500 PAY PERIOD: 09 01 11 09 30 11 PRIOR YEAR: _

FOR THE ABOVE ACCRUAL PERIOD THE FOLLOWING INFORMATION IS FROM

RETIRE RPT.	RATE	PERCENT	SESSN	BARG UNIT
		%		
JOB CLASS:	_____	PAY MO: _____	CAL: _____	REISSUE: _____
TC B ERN TIME	ERN TIME	RATE/AMT	RET. RATE	RETIRES
_____	_____	_____	_____	_____

(002) - ENTER YOUR CHANGES.

TRN 004 SCD 238 BT 201 PAGE 0000 0000 EID YV1799377 TRL _____ DIST 00132

NUM 08/025

7. In the **Position Number field**, type the position number.
8. In the **Pay Period field**, type the pay period that will be adjusted.
9. Hit the **Enter key** on your keyboard.

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

The other fields will populate, i.e, the account string, the retirement reporting rate, etc.

```

File Edit View Communication Actions Window Help
** PAY - ONE TIME PAY - UPD **                                0204

SCHEDULE: 238   DISTRICT: 00132   BATCH: 201   ISSUE DATE: 08 30 11

EMPLOYEE NAME: MCDONALD, COLLEEN C.   EID: YV1799377

POSITION NUMBER: 280500   PAY PERIOD: 09 01 11 09 30 11   PRIOR YEAR: _

( 1 ) 01.0-00000.0-33000-10000-1180-1030000 100.00
FOR THE ABOVE ACCRUAL PERIOD THE FOLLOWING INFORMATION IS FROM THE EDB
RETIRES RPT. RATE   PERCENT   SESSN   BARG UNIT
53055.360   100.00 %   S   IS
JOB CLASS: 280500   PAY MO: 10   CAL: I 12   REISSUE: _   VOL: _
TC B ERN TIME ERN TIME RATE/AMT RET. RATE RETIRE
-----
DISTRIBUTION ACCT
DISTRIBUTION ACCT
DISTRIBUTION ACCT
DISTRIBUTION ACCT
(002) - ENTER YOUR CHANGES.
TRN 004 SCD 238 BT 201 PAGE 0000 0000 EID YV1799377 TRL _ _ DIST 00132
Mā a NUM 12/073
  
```

10. In the transaction lines, enter the RX/LX transactions.

11. Hit the **Enter key** on your keyboard.

```

File Edit View Communication Actions Window Help
** PAY - ONE TIME PAY - UPD **                                0204

SCHEDULE: 238   DISTRICT: 00132   BATCH: 201   ISSUE DATE: 08 30 11

EMPLOYEE NAME: MCDONALD, COLLEEN C.   EID: YV1799377

POSITION NUMBER: 280500   PAY PERIOD: 09 01 11 09 30 11   PRIOR YEAR: _

( 1 ) 01.0-00000.0-33000-10000-1180-1030000 100.00
FOR THE ABOVE ACCRUAL PERIOD THE FOLLOWING INFORMATION IS FROM THE EDB
RETIRES RPT. RATE   PERCENT   SESSN   BARG UNIT
53055.360   100.00 %   S   IS
JOB CLASS: 280500   PAY MO: 10   CAL: I 12   REISSUE: _   VOL: _
TC B ERN TIME ERN TIME RATE/AMT RET. RATE RETIRE
RX H REG 30   36.24   36.24   S3 N _
LX H REG 30   36.24   53055.36   S5 M X
DISTRIBUTION ACCT
DISTRIBUTION ACCT
DISTRIBUTION ACCT
DISTRIBUTION ACCT
(002) - ENTER YOUR CHANGES.
TRN 004 SCD 238 BT 201 PAGE 0000 0000 EID YV1799377 TRL _ _ DIST 00132
Mā a NUM 19/079
  
```

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

A message is displayed on the status bar, “(696) – EARNINGS EXIST IN PAY HISTORY, USE AUTOMATED PROCESS.”

```

File Edit View Communication Actions Window Help
** PAY - ONE TIME PAY - UPD **                                0204
SCHEDULE: 238   DISTRICT: 00132   BATCH: 201   ISSUE DATE: 08 30 11
EMPLOYEE NAME: MCDONALD, COLLEEN C.   EID: YV1799377
POSITION NUMBER: 280500   PAY PERIOD: 09 01 11 09 30 11   PRIOR YEAR: _
( 1 ) 01.0-00000.0-33000-10000-1180-1030000 100.00
FOR THE ABOVE ACCRUAL PERIOD THE FOLLOWING INFORMATION IS FROM THE EDB
RETIRES RPT. RATE   PERCENT   SESSN   BARG UNIT
53055.360   100.00 %   S       IS
JOB CLASS: 280500   PAY MO: 10   CAL: 1 12   REISSUE: _   VOL: _
TC B ERN TIME ERN TIME RATE/AMT RET. RATE RETIRE
RX H REG 30.00   36.240   36.240 S3 N _
DISTRIBUTION ACCT
LX H REG 30.00   36.240   53055.360 S5 M X
DISTRIBUTION ACCT
DISTRIBUTION ACCT
DISTRIBUTION ACCT
(696) - EARNINGS EXIST IN PAY HISTORY, USE AUTOMATED PROCESS
TRN 004 SCD 238 BT 201 PAGE 0000 0000 EID YV1799377   TRL   DIST 00132
Má a NUM 12/077
    
```

Navigate to Function 07, Transaction 001 to retrieve the transaction the will need the RX/LX adjustment.

```

File Edit View Communication Actions Window Help
** PAY - ONLINE HISTORY - MENU **                                0700
TRANS ----- DESCRIPTION -----
000 ONLINE HISTORY MENU
001 EMPLOYEE INQUIRY
002 WARRANT SUMMARY INQUIRY
003 EARNINGS DETAIL INQUIRY
004 DEDUCTION DETAIL INQUIRY
005 CONTRIBUTION DETAIL INQUIRY
006 BALANCE ADJUSTMENTS INQUIRY
007 PERS DETAIL INQUIRY
008 STRS DETAIL INQUIRY
097 COUNTY NAME SEARCH
098 NAME SEARCH (ACTIVE ASSIGNMENTS)
099 NAME SEARCH (ALL ASSIGNMENTS)
NAME: _____
INTERRUPT: _____
TRANS: 001 EID: YV1799377 WARRANT NO: 5283617 ISS DATE: 082311 DISTRICT 00132
Má a NUM 17/016
    
```

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

File Edit View Communication Actions Window Help

** PAY - EMPLOYEE PAYROLL HISTORY INQUIRY - INQ ** 0701

EID: YV1799377 MCDONALD, COLLEEN C. PRIOR EID:

S
E
L

ISSUE DATE	SCH NO.	TP	NBR	BGN DATE	END DATE	CANCELED	GROSS PAY	NET PAY
08/23/11	231	W	5283617	09/01/11	09/30/11		1,087.20	905.84
07/08/11	C3L	D	1374623	06/01/11	06/30/11		1,594.56	1,472.23
06/10/11	C3K	D	1249030	05/01/11	05/31/11		2,364.66	2,114.68
05/10/11	C3J	D	1120003	04/01/11	04/30/11		1,268.40	1,196.37
04/08/11	C3I	D	4092170	03/01/11	03/31/11		1,322.76	1,242.67
03/10/11	C3H	D	3964004	02/01/11	02/28/11		1,458.66	1,336.09
02/10/11	C3G	D	3837348	01/01/11	01/31/11		978.48	927.60
01/10/11	C3F	D	3712164	12/01/10	12/31/10		978.48	927.60
12/10/10	C3E	D	3586087	11/01/10	11/30/10		1,630.80	1,540.20
11/10/10	C3D	D	3460343	10/01/10	10/31/10		1,522.08	1,438.58
10/08/10	C3C	D	3336910	09/01/10	09/30/10		1,359.00	1,286.14
08/10/10	C3A	D	3143390	07/01/10	07/31/10		326.16	309.20
07/09/10	C3L	W	5904809	06/01/10	06/30/10		1,359.00	1,286.13
06/10/10	C3K	W	5846258	05/01/10	05/31/10		1,857.30	1,747.04

SELECT OPTIONS: [2-8= DETAIL SCREEN] [F=FORWARD B=BACK T=TOP M=MENU]
 (015) - MORE INFORMATION WAITING, HIT TRANSMIT WHEN READY.
 TRANS: 001 EID: YV1799377 WARRANT NO: ISS DATE: DISTRICT: 00132
 MA a NUM 21/077

12. On the first row of the **SEL (Select) column**, type **3** to navigate to the Earnings Detail Screen.

File Edit View Communication Actions Window Help

** PAY - EARNING DETAIL--PAYROLL HISTORY INQUIRY - INQ ** 0703

WARRANT NO.: 5283617 EID.: YV1799377 MCDONALD, COLLEEN C.
 ISSUE DATE : 08 23 11 SCHEDULE NO.: 231 SCHEDULE: 09 01 11 TO 09 30 11

P	POSNO	EARN	UNITS	PAY RATE	AMOUNT	PAY	--RETIREMENT--	CAL
S	B	ACCR	BEG - ACCR	END PY		MO	P/S/SP R.RATE	
H	280500	REG	30.000	36.240	1087.20	10	S3N 36.240	T
			09/01/11 - 09/30/11					

PAGE 01 OF 01 [R=RETURN 001 M=MENU]
 (075) - LAST SCREEN - NO MORE DATA
 TRANS: 003 EID: YV1799377 WARRANT NO: 5283617 ISS DATE: 082311 DISTRICT: 00132
 MA a A 09/001

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

File Edit View Communication Actions Window Help

** PAY - EARNING DETAIL--PAYROLL HISTORY INQUIRY - INQ ** 0703

WARRANT NO.: 5283617 EID.: YV1799377 MCDONALD, COLLEEN C.
 ISSUE DATE : 08 23 11 SCHEDULE NO.: 231 SCHEDULE: 09 01 11 TO 09 30 11

P	POSNO	EARN	UNITS	PAY RATE	AMOUNT	PAY	--RETIREMENT--	CAL
S	B	ACCR	BEG - ACCR	END PY		MO	P/S/SP R.RATE	
X	H	280500	REG	30.000	36.240	1087.20	10 S3N 36.240	T
		09/01/11 - 09/30/11						

PAGE 01 OF 01 [R=RETURN 001 M=MENU]
 (075) - LAST SCREEN - NO MORE DATA
 TRANS: 003 EID: YV1799377 WARRANT NO: 5283617 ISS DATE: 082311 DISTRICT: 00132
 M a A 23/067

13. On the **S (Select) column**, type **X** to select the transaction that needs to be adjusted.

The system prompts on the status bar, “(647) – ENTER Y TO SWITCH TO ONE-TIME PAY OR SCROLL (F) OR (B).”

14. In the **action field**, type **Y** to navigate to the One Time Pay Screen.

File Edit View Communication Actions Window Help

** PAY - EARNING DETAIL--PAYROLL HISTORY INQUIRY - INQ ** 0703

WARRANT NO.: 5283617 EID.: YV1799377 MCDONALD, COLLEEN C.
 ISSUE DATE : 08 23 11 SCHEDULE NO.: 231 SCHEDULE: 09 01 11 TO 09 30 11

P	POSNO	EARN	UNITS	PAY RATE	AMOUNT	PAY	--RETIREMENT--	CAL
S	B	ACCR	BEG - ACCR	END PY		MO	P/S/SP R.RATE	
X	H	280500	REG	30.000	36.240	1087.20	10 S3N 36.240	T
		09/01/11 - 09/30/11						

PAGE 01 OF 01 [R=RETURN 001 M=MENU]
 (647) - ENTER Y TO SWITCH TO ONE-TIME PAY OR SCROLL (F) OR (B) Y
 TRANS: 003 EID: YV1799377 WARRANT NO: 5283617 ISS DATE: 082311 DISTRICT: 00132
 M a NUM 12/057
 Connected through SSLv3 to secure remote server/host ps1.lacoe.edu using lu/pool TEST0203 and port 992

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

When the system navigates to the One Time Pay Screen, the RX line has been populated by the system.

```

** PAY - ONE TIME PAY - UPD **                                0204
SCHEDULE: 238   DISTRICT: 00132   BATCH: 201   ISSUE DATE: 08 30 11
EMPLOYEE NAME: MCDONALD, COLLEEN C.   EID: YV1799377
POSITION NUMBER: 280500   PAY PERIOD: 09 01 11 09 30 11   PRIOR YEAR: _
( 1) 01.0-00000.0-33000-10000-1180-1030000 100.00
FOR THE ABOVE ACCRUAL PERIOD THE FOLLOWING INFORMATION IS FROM THE EDB
  RETIRE RPT. RATE   PERCENT   SESSN   BARG UNIT
    53055.360      100.00 %     S       IS
JOB CLASS: 280500   PAY MO: 10   CAL: I 12   REISSUE: _   VOL: _
TC B ERN TIME ERN TIME   RATE/AMT   RET. RATE RETIRE
RX H REG 30.00   _         _         36.240   36.240 S3 N _
      DISTRIBUTION ACCT  _         _         _         _
      DISTRIBUTION ACCT  _         _         _         _
      DISTRIBUTION ACCT  _         _         _         _
      DISTRIBUTION ACCT  _         _         _         _
(002) - ENTER YOUR CHANGES.
TRN 004 SCD 238 BT 201 PAGE 0001 0001 EID YV1799377   TRL _ _ DIST 00132
MA a NUM 23/080
  
```

15. Enter the LX transaction line.
16. Once completed, hit the **Enter key** on your keyboard.

```

File Edit View Communication Actions Window Help
** PAY - ONE TIME PAY - UPD **                                0204
SCHEDULE: 238   DISTRICT: 00132   BATCH: 201   ISSUE DATE: 08 30 11
EMPLOYEE NAME: MCDONALD, COLLEEN C.   EID: YV1799377
POSITION NUMBER: 280500   PAY PERIOD: 09 01 11 09 30 11   PRIOR YEAR: _
( 1) 01.0-00000.0-33000-10000-1180-1030000 100.00
FOR THE ABOVE ACCRUAL PERIOD THE FOLLOWING INFORMATION IS FROM THE EDB
  RETIRE RPT. RATE   PERCENT   SESSN   BARG UNIT
    53055.360      100.00 %     S       IS
JOB CLASS: 280500   PAY MO: 10   CAL: I 12   REISSUE: _   VOL: _
TC B ERN TIME ERN TIME   RATE/AMT   RET. RATE RETIRE
RX H REG 30.00   _         _         36.240   36.240 S3 N _
      DISTRIBUTION ACCT  _         _         _         _
LX H REG 30.00   _         _         36.240   53055.360 S5 M X
      DISTRIBUTION ACCT  _         _         _         _
      DISTRIBUTION ACCT  _         _         _         _
      DISTRIBUTION ACCT  _         _         _         _
(001) - PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED?
TRN 004 SCD 238 BT 201 PAGE 0001 0001 EID YV1799377   TRL _ _ DIST 00132
MA a NUM 12/072
  
```

The system prompts, “(001) PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED?”

17. In the **action field**, type **Y**.
18. Hit the **Enter key** on your keyboard to update and save the changes.

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

The screen has been updated and saved.

19. In the **action field**, type **E** to return to the Earning Detail Screen (003).

```

File Edit View Communication Actions Window Help
** PAY - ONE TIME PAY - UPD **                                0204
SCHEDULE: 238   DISTRICT: 00132   BATCH: 201   ISSUE DATE: 08 30 11
EMPLOYEE NAME: MCDONALD, COLLEEN C.   EID: YV1799377
POSITION NUMBER: 280500   PAY PERIOD: 09 01 11 09 30 11   PRIOR YEAR: _
( 1 ) 01.0-00000.0-33000-10000-1180-1030000 100.00
FOR THE ABOVE ACCRUAL PERIOD THE FOLLOWING INFORMATION IS FROM THE EDB
  RETIRE RPT. RATE   PERCENT   SESSN   BARG UNIT
    53055.360      100.00 %      S      IS
JOB CLASS: 280500   PAY MO: 10   CAL: T 12   REISSUE: _   VOL: _
TC B ERN TIME ERN TIME RATE/AMT RET. RATE RETIRE
RX H REG 30.00   36.240   36.240 S3 N _
      DISTRIBUTION ACCT
LX H REG 30.00   36.240   53055.360 S5 M X
      DISTRIBUTION ACCT
      DISTRIBUTION ACCT
      DISTRIBUTION ACCT
ALL PAGES APPROVED, ENTER: C=CANC W=WARR E=EARN M=MENU J=OTHR EID
TRN 004 SCD 238 BT 201 PAGE 0001 0001 EID YV1799377 TRL _ _ DIST 00132
M a NUM 24/005
  
```



IMPORTANT: Once you navigate from the One-Time Pay Screen, it is no longer accessible.

```

File Edit View Communication Actions Window Help
** PAY - EARNING DETAIL--PAYROLL HISTORY INQUIRY - INQ **      0703
WARRANT NO.: 5283617   EID.: YV1799377   MCDONALD, COLLEEN C.
ISSUE DATE : 08 23 11   SCHEDULE NO.: 231   SCHEDULE: 09 01 11 TO 09 30 11
P POSNO EARN UNITS PAY RATE AMOUNT PAY --RETIREMENT-- CAL
S B ACCR BEG - ACCR END PY MO P/S/SP R.RATE
H 280500 REG 30.000 36.240 1087.20 10 S3N 36.240 T
  09/01/11 - 09/30/11
PAGE 01 OF 01 [R=RETURN 001 M=MENU]
(075) - LAST SCREEN - NO MORE DATA
TRANS: 003 EID: YV1799377 WARRANT NO: 5283617 ISS DATE: 082311 DISTRICT: 00132
M a NUM 15/077
  
```

The line that once appeared on the S Column has now disappeared. The transaction line is no longer selectable. You can no longer access this feature once the adjustment has been made.



IMPORTANT: Points to remember when doing RX/LX adjustments.

Points to Remember
➤ RX transactions <u>must</u> match the TX (original) transactions.
➤ If adjustments are for prior years, check the pay history if it is still available. If so, use the automated RX/LX adjustments. Otherwise, adjustments are to be entered manually.
➤ If the LX transaction is for an hourly or daily rate adjustment, the retirement rate <u>must</u> be annualized.
➤ In using the automated RX/LX adjustment, once a transaction has been processed, it is no longer selectable.

SECTION III.

ADDITIONAL STRS ADJUSTMENTS

Intentionally left blank

Reduced Workload Program

Percent of Time

100% of Time

100% of Time Using RAE Deductions

Reduced Workload Program Eligibility Certification

ES 1161 (REV 01/18)



California State Teachers' Retirement System
 P.O. Box 15275, MS 17
 Sacramento, CA 95851-0275
 800-228-5453
 CalSTRS.com

Please thoroughly read the attached instructions before completing this form. Please type or print legibly in dark ink. This form must be submitted to, and approved by, CalSTRS prior to the start of the school term of the first school year in which a member's workload is reduced.

SECTION 1: MEMBER INFORMATION

EINSTEIN, FRANCESCA	9111528361
MEMBER NAME (LAST, FIRST, INITIAL)	CLIENT ID OR SOCIAL SECURITY NUMBER
19 LOS ANGELES	111 - EVERYWHERE DISTRICT
COUNTY CODE/NAME	DISTRICT CODE/NAME

SECTION 2: REDUCED WORKLOAD PROGRAM ELIGIBILITY REQUIREMENTS

	YES	NO
1. The governing board of the employer or a county superintendent of schools has established regulations that allow employees who are members of the DB program to participate in the Reduced Workload Program.	X	
2. The member has met all of the following requirements: <ul style="list-style-type: none"> Member is 55 or older prior to the start of the school term of the first school year in which the member's workload is reduced. Member has at least 10 years of service credit prior to the start of the school term of the first year in which the member's workload is reduced. Member has been employed in a full-time position to perform creditable service under the DB program each year of the five school years immediately preceding the first year in which the member's workload is reduced, without having a break in service. Member is employed by a school district or county office of education as a PreK-12 certificated employee who does not hold a position with a salary greater than that of school principal OR is employed by a community college district (community colleges have no salary limit). 	X	
3. A written agreement exists between the employer and the member that: <ul style="list-style-type: none"> Is in effect prior to the beginning of the school term of the first year in which the member's workload is reduced. Requires member to work at least 50 percent of a full-time position. Includes member and employer contribution information. 	X	
4. Total amount of time in which member reduces his/her workload is not more than 10 school years.	X	

Note: If the response to any of the above items is "NO," the member may not be eligible to participate in the Reduced Workload Program. Please contact CalSTRS immediately for final determination.

DATE OF AGREEMENT	SCHOOL TERM BEGIN DATE	FULL-TIME SALARY	PERCENTAGE OF FULL-TIME POSITION
07/01/11	07/01/11	\$ 8,905.20	71.43 %

SECTION 3: EMPLOYER CERTIFICATION AND SIGNATURE

I understand it is unlawful to make a knowingly false material statement, to knowingly fail to disclose a material fact or to otherwise provide false information with the intent to use it, or allow it to be used, to obtain, receive, continue or increase a benefit administered by CalSTRS. I hereby certify by submitting the information on this form is true and correct and that the member is eligible to participate in the Reduced Workload Program as described in Education Code sections 22713.

OFFICIAL'S NAME & TITLE	OFFICIAL'S SIGNATURE	DATE
ANGELIQUE DOMINIC Director, Human Resources Dept.		04/14/11

CalSTRS USE ONLY	CalSTRS SIGNATURE	APPROVAL DATE



ES1161

Report No. II, C, 1.

-3-

April 14, 20011

i. Special Project, Spring 2011U

The following staff member has been contracted for the ESL Inter-rater Reliability study, and is to be fund upon satisfactory completion:

XXXXXX, XXXXXXXXX \$750.00

j. Reduction in Workload, 2011-12

In accordance with E.C. 87483, Reduction in Workload, and provision of Article 6 of the Academic Contract, the following academic employee requests reduction in workload for the 2011-12 school year:

EINSTEIN, FRANCESCA 71.43%

RECOMMENDATION: That the Board of Trustees approved the Academic Agenda as outlined.

Disposition by the Board:

It was moved by _____, seconded by _____ and carried, that Report No. II, C, 1., with the following revisions:

None _____ be

X Accepted and Approved - Action No. 55

_____ Not Approved _____

_____ Delayed for further study Vote: _____

AGREEMENT FOR REDUCED SERVICE

THIS AGREEMENT is made this 14 day of April, 2011, between , hereinafter called the Employee, and Every Where High School District of Los Angeles County, hereinafter called the District.

WITNESSETH:

WHEREAS, the Employee is eligible to reduce her work load from full time to part time duties pursuant to Education Code Sections 44922 and 22724 and Section I of Article VII of the Regulations of the Board of Education of said District; and

WHEREAS, it is the intent of the District to permit said Employee to reduce her work load from full time to part time duties and receive the credit toward retirement she would received if she were employed on a full time basis;

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. The period of this agreement shall be for 1 year beginning on July 1, 2011 and terminating June 30, 2012.

2. During the period of this agreement, the Employee's normal work load shall be reduced to not less than the equivalent of one-half the number of days of service required by the Employee's contract of employment during her final year of service in a full time position. It is mutually agreed that days is the equivalent of one-half the number of days of service required by the Employee's contract of employment during her final year of service in a full time position. While the actual commencement and termination dates for the period of reduced service under this agreement will vary annually, depending upon the school calendar, it is agreed that the period of such reduced service shall be rendered annually at the same approximate time during the period of this agreement. For example, in the case of a ten-month school employee, it is agreed that the Employee shall perform such reduced work load by serving full time not less than 120 days during the semester of each year during the period of this agreement. In the case of a 217-day or 12-month employee, it is agreed that the employee shall serve from approximately of each school year during the period of this agreement. For the first year of service under this agreement, it is agreed that the Employee shall serve from July 1, 2011 to June 30, 2012.

3. The Employee understands that under this optional pre retirement program, full retirement credit will not be granted until STRS determines that the participant has fulfilled all the requirements of the program. If the Employee has earned less than 50% of her normal full time contract earnings because of sub-pay deducted, or for any other reason, retirement service credit will be granted by STRS based on the salary actually paid in the proportion it bears to the annual contract salary. this means that a teacher, under this program, who actually was paid 49% of her annual contract instead of 50% would receive service credit of 49% instead of 100%.

4. During the period of this agreement, the Employee shall be paid a salary which is the pro rata share of the annual salary she would be earning had she not elected to exercise the option of part time employment. Provided, however, the Employee shall retain health benefits provided for the statute in the same manner as a full time employee.

5. The District and the Employee shall each contribute to the State Teachers Retirement Fund the amount that would have been contributed if the employee was employed on a full time basis. During the period or semester in which the Employee renders service, her full retirement contribution shall be deducted from her salary. Not less than 30 days prior to the commencement of the period or semester in which the Employee is not required to render service, the Employee shall remit to the District one lump sum payment equal to her retirement contribution for such semester. The District shall forward the employee's contribution together with the District's contribution to the Teachers Retirement System on behalf of the employee.

6. It is agreed that during the period of this agreement the Employee shall be entitled to earn only one-half of sick leave benefits authorized by statute or by rules and regulations of the District. For example, an employee serving as a 10-month employee during her final year of service in a full time position shall be entitled to only 5-1/2 days of sick leave annually during the period of this agreement. An employee serving as a 12-month employee during her final year of service in a full time position shall be entitled to only 6-1/2 days annually of sick leave during the period of this agreement. It is understood and agreed that, during the period of this agreement, the Employee shall be entitled to use current and/or accumulated sick leave only during the time when reduced service is to be actually rendered. For example, an employee who is to render full time service only in the fall semester under this Agreement for Reduced Service shall NOT be entitled to use either current or accumulated sick leave during the spring semester (when no services are to be actually performed by the employee).

7. In the case of an employee who serviced as a 10-month or 217-day employee during her final year of service in a full time position, it is agreed that the Employee shall be entitled to those school recesses authorized and occurring during the period in which service is actually rendered pursuant to the terms of this agreement. An employee serving as a 12-month employee during her final year of service in a full time position shall, during the period of this agreement, earn vacation at the rate of .077 hours for each paid hour of service actually rendered during the period of this agreement. It is further agreed that such 12-month employee shall be required to exhaust her annually earned vacation time during the time service is actually rendered during each year under this agreement.

8. It is agreed that the Board of Education of the district reserves the right to assign the Employee, during the period of this agreement, to any assignment authorized by the Employee's credentials.

9. Notwithstanding the provisions of paragraph 1 of this agreement, it is agreed that the employee may not participate in the reduced service program beyond age 65 nor for more than 4 years, whichever comes first. The Employee hereby declares her intention to retire at the expiration of her employment under this reduced service agreement.

10. The Employee agrees to file a formal letter of resignation with the Personnel Services Division on/or before the first day of the last year of this pre retirement agreement.

IN WITNESS WHEREOF, said parties have executed this agreement as of the date first above written.

EVERY WHERE HIGH SCHOOL DISTRICT
OF LOS ANGELES COUNTY

EMPLOYEE

Signature: _____

Name: _____

Address: _____

By _____
Superintendent

Approved as to form:

By _____

Legal Advisor

SAMPLE

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Percent of Time

Salary/Pay Rate Screen (005)

```

File Edit View Communication Actions Window Help
** PER - SALARY/PAY RATE - INQ **                                0405
WF1528361  EINSTEIN,FRANCESCA B.                                PRIME JOB: P

JOB    POSITION    JOB CLASS
3      200001      200001 TEACHER

CYCLE BASIS PAY MOS ILL PLAN VAC PLAN RPT LOCN RPT CD EARNINGS TYPES
C2     M        10     NA     NA     004     T     REG

SCHED/RANGE/STEP  EFF DATE  %FULL-TIME  CALC METH  FULL-TIME RATE  SALARY RATE
0 006 12         07 01 11    71.43         8905.200      6360.984

STIPENDS:

RETIRE RATE  O/RIDE  WORK DAYS  WORK CAL  WORK HRS/DY  SESS TYPE
8905.200     0/000    183.0      T         6.00         S

RETIREMENT: PLAN STATUS SPL EFF DATE PERS CASE STS CLS CD BASE HRS
S5           M      R   09 01 96                .00

(073) - ENTER ACTION OR TRANSACTION DATA TO PROCEED.
TRANS: 005      EID: WF1528361      JOB: 3      DISTRICT 00111
MA b NUM 24/054
    
```

Function 01 or Function 04, Screen 005

Time Report File

```

File Edit View Communication Actions Window Help
** PAY - TIME REPORT FILE - UPD **                                0202
SCHEDULE: C2C   TRL: 004 C   PAY PERIOD: 09 01 11 TO 09 30 11   PAGE: 0001
----1-----2-----3-----
C TC B ERN TIME ERN TIME ERN TIME RATE/AMT FROM DATE TO DATE BAT

EARNETT, HERBERT A. SA3929358 1-200005-P
X TX M REG 999.99 4803.000 111
- AP L AAL 150.000
- 4803.000
- 4803.000

EINSTEIN,FRANCESCA B. WF1528361 3-200001-P
X TX M REG 21.00 6360.984 111
- 6360.984
- 6360.984
- 6360.984

EGAN, LAWRENCE E. UC8199371 1-200005-P
X TX M REG 21.00 2465.450 111
X AP L LON 150.000 111
- 2465.450
- 2465.450

(002) - ENTER YOUR CHANGES.
TRANS 002 SCD C2C BT 111 PAGE 0000 0000 EID WF1528361 TRL DIST: 00111
MA b A 24/065
    
```

Function 02, Screen 002

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

100% of Time

Salary/Pay Rate Screen (005)

```

File Edit View Communication Actions Window Help
** PER - SALARY/PAY RATE - INQ **                                0405
BJ1519878  BUFFET, JADE                                         PRIME JOB: P
JOB    POSITION    JOB CLASS
1      200005     200005 TEACHER CHILD CENTER
                                TIME    TIME
CYCLE  BASIS    PAY MOS  ILL PLAN  VAC PLAN  RPT LOCN  RPT CD  EARNINGS TYPES
C2     M        10      NA        NA        045      T      REG
SCHD/RANGE/STEP  EFF DATE  %FULL-TIME  CALC METH  FULL-TIME RATE  SALARY RATE
6  004  05    07 01 11    100.00      9289.720    9289.720

STIPENDS:

RETIRE RATE  O/RIDE    WORK DAYS    WORK CAL    WORK HRS/DY    SESS TYPE
9289.720     0/0000     187.0        CD           6.00           S
                                STRS    STRS
RETIREMENT: PLAN  STATUS  SPL  EFF DATE  PERS CASE STS  CLS CD  BASE HRS
S5      M    R   03 30 80                .00

(073) - ENTER ACTION OR TRANSACTION DATA TO PROCEED.
TRANS: 005      EID: BJ1519878      JOB: 1      DISTRICT 00111
MA  b                                NUM                                24/054
    
```

Function 01 or Function 04, Screen 005

Reduced Workload - 100% of Time - Time Report

```

File Edit View Communication Actions Window Help
** PAY - TIME REPORT FILE - UPD **                                0202
SCHEDULE: C2C    TRL: 045 C    PAY PERIOD: 09 01 11 TO 09 30 11    PAGE: 0004
----1-----2-----3-----
C TC B  ERN TIME  ERN TIME  ERN TIME    RATE/AMT  FROM DATE  TO DATE  BAT
BASE, MAX A.                SA5871189    7-180151-
- TX M  REG                3312.399
- - - - -                3312.399
- - - - -                3312.399
- - - - -                3312.399
BASE, MAX A.                SA5871189    9-200005-P
- TX M  REG  21.00                2760.333
- - - - -                2760.333
- - - - -                2760.333
- - - - -                2760.333
BUFFET, JADE                BJ1519878    1-200005-P
X TX M  REG  19.00                9289.720                111
- - - - -                9289.720
- - - - -                9289.720
- - - - -                9289.720

(002) - ENTER YOUR CHANGES.
TRANS 002 SCD C2C BT 111 PAGE 0004 0004 EID      TRL      DIST: 00111
MA  b                                A                                07/002
    
```

Function 02, Screen 002

100% of Time Using RAE Deductions

One Time Pay Screen (004)

```

File Edit View Communication Actions Window Help
** PAY - ONE TIME PAY - UPD **                                0204

SCHEDULE: C2C   DISTRICT: 00111   BATCH: 100   ISSUE DATE: 09 08 11
EMPLOYEE NAME: BUFFET, JADE   EID: BJ1519878

POSITION NUMBER: 200005   PAY PERIOD: 02 01 12 02 29 12   PRIOR YEAR: _

( 1) 12.0-00000.0-85000-10000-1110-3900000 100.00
FOR THE ABOVE ACCRUAL PERIOD THE FOLLOWING INFORMATION IS FROM THE EDB
RETIRES RPT. RATE PERCENT SESSN BARG UNIT
3533.000 100.00 % S CT
JOB CLASS: 200005 PAY MO: 10 CAL: CD 12 REISSUE: _ VOL: _
TC B ERN TIME ERN TIME RATE/AMT RET. RATE RETIRE
LX M RAE 9289.720 9289.720 S5 M R
DISTRIBUTION ACCT
DISTRIBUTION ACCT
DISTRIBUTION ACCT
DISTRIBUTION ACCT
(002) - ENTER YOUR CHANGES.
TRN 004 SCD C2C BT 100 PAGE 0004 0000 EID BJ1519878 TRL DIST 00111
MA b NUM 24/063
    
```

Function 02, Screen 004

An employee on reduced workload at 100% time works only half of the school year. To earn the full year service credit during this time, member contributions are taken for the other half of the year the employee is not working. The district has to do a one-time pay using Earnings Code RAE as shown on the figure above.



IMPORTANT: As a result of the implementation of the Law on Penalties and Interest, instead of doing a one-time pay, the district is now advised to do a cash collection for those “non-working” months. **Do not use Earnings Code RAE.**

Additional or Extra Assignments for Reduced Workload

In case additional assignments are to be paid to an employee who is on the Reduced Work Program, do not use RAE on the earnings column and “R” on the special indicator. Instead, use the additional assignment or overtime code and “U” for the special indicator. Pay the actual additional hours the employee worked for that particular pay period.

Retroactive Pay for Reduced Workload

In the event an employee on the Reduced Work Program receives a retroactive pay, use the RX/LX transactions. This means, the district is to reverse all original transactions made and pay the employee with the new rate. **Do not use** the Mass Retro or Individual Retro process.

Intentionally left blank

Annualized Rates and Effect of Service Credit

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Salary/Pay Rate Screen (005)

```

File Edit View Communication Actions Window Help
** PER - SALARY/PAY RATE -UPD **                                0405
FJ1668766  FONDA, JEANNE T.                                     PRIME JOB: P
JOB      POSITION      JOB CLASS
1        200001      200001 TEACHER
CYCLE    BASIS    PAY MOS    ILL PLAN    VAC PLAN    TIME    TIME    EARNINGS TYPES
C3       D        10        NA         NA         012     P       REG
SCHED/RANGE/STEP  EFF DATE    %FULL-TIME  CALC METH  FULL-TIME RATE  SALARY RATE
E 001 01      07 01 04      100.00      90.620      90.620
STIPENDS:
RETIRE RATE  O/RIDE  WORK DAYS  WORK CAL  WORK HRS/DY  SESS TYPE
19573.920    216.0     I          6.50      V
***          STRS    STRS
RETIREMENT: PLAN  STATUS  SPL  EFF DATE  PERS CASE STS  CLS CD  BASE HRS
S5        M          09 08 75
(002) - ENTER YOUR CHANGES.
TRANS: 005          EID: FJ1668766          JOB: 1          DISTRICT: 00111
MA  b          NUM          24/054
    
```

Function 01 or Function 04, Screen 005

Work Calendar Table for FY 2008-09

```

File Edit View Communication Actions Window Help
** CTL - WORK CALENDAR TABLE - UPDATE **                        1129
CALENDAR: I          FISCAL YEAR: 09          DESCRIPTION: HRLY/DLY 10
DISTRICT: 00111 HOURS PER DAY: 6.50 NUMBER OF PERIODS: 10 PAY CYCLE GROUP: G5
      PAID PAID  UN      PAID PAID  UN
      BEGIN  END  APPL  WORK N WRK  PAID  BEGIN  END  APPL  WORK N WRK  PAID
      DATE   DATE DATE  DAYS DAYS  DAYS  DATE   DATE DATE  DAYS DAYS  DAYS
09 01 08 09 30 08 09 08 21  0  0  09 01 08 09 30 08 09 08 21  0  0  0
10 01 08 10 31 08 10 08 23  0  0  09 01 08 10 31 08 10 08 23  0  0  0
11 01 08 11 30 08 11 08 16  0  0  09 01 08 11 30 08 11 08 16  0  0  0
12 01 08 12 31 08 12 08 14  0  0  09 01 08 12 31 08 12 08 14  0  0  0
01 01 09 01 31 09 01 09 19  0  0  09 01 09 01 31 09 01 09 19  0  0  0
02 01 09 02 28 09 02 09 18  0  0  09 01 09 02 28 09 02 09 18  0  0  0
03 01 09 03 31 09 03 09 21  0  0  09 01 09 03 31 09 03 09 21  0  0  0
04 01 09 04 30 09 04 09 17  0  0  09 01 09 04 30 09 04 09 17  0  0  0
05 01 09 05 31 09 05 09 20  0  0  09 01 09 05 31 09 05 09 20  0  0  0
06 01 09 06 30 09 06 09 14  0  0  09 01 09 06 30 09 06 09 14  0  0  0
      ANNUAL: 09 01 08 06 30 09 183 0 0
(002) - ENTER YOUR CHANGES.
TRANS: 029  KEY 1: I  KEY 2: 09  KEY 3:  DIST: 00111
MA  c          A          24/023
    
```

Function 11 or 16, Screen 029

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Employee Payroll History Screen (001)

File Edit View Communication Actions Window Help

*** PAY - EMPLOYEE PAYROLL HISTORY INQUIRY - INQ *** 0701

EID: FJ1668766 FONDA, JEANNE T. PRIOR EID:

S
E
L

ISSUE DATE	SCH NO.	TP	NBR	BGN DATE	END DATE	CANCELED	GROSS PAY	NET PAY
07/01/09	C3L W		6004869	06/01/09	06/30/09		14,952.30	9,300.70

SELECT OPTIONS: [2-8= DETAIL SCREEN] [F=FORWARD B=BACK T=TOP M=MENU]
 (015) - MORE INFORMATION WAITING, HIT TRANSMIT WHEN READY.
 TRANS: 001 EID: FJ1668766 WARRANT NO: _____ ISS DATE: _____ DISTRICT: 00111
 MA b A 24/039

Function 07, Screen 001

Earning Detail Screen (003) – Page 01

File Edit View Communication Actions Window Help

*** PAY - EARNING DETAIL--PAYROLL HISTORY INQUIRY - INQ *** 0703

WARRANT NO.: 6004869 EID.: FJ1668766 FONDA, JEANNE T.
 ISSUE DATE : 07 01 09 SCHEDULE NO.: C3L SCHEDULE: 06 01 09 TO 06 30 09

P	POSNO	EARN	UNITS	PAY RATE	AMOUNT	PAY	RETIREMENT	CAL
S	B	ACCR	BEG - ACCR	PY		MO	P/S/SP R.RATE	
D	000261	REG	12.00	90.620	1087.44	10	S5M 19573.920	I
			10/01/08 - 10/31/08					
D	000261	REG	12.00	90.620	1087.44	10	S5M 19573.920	I
			11/01/08 - 11/30/08					
D	000261	REG	21.00	90.620	1903.02	10	S5M 19573.920	I
			12/01/08 - 12/31/08					
D	000261	REG	13.00	90.620	1178.06	10	S5M 19573.920	I
			01/01/09 - 01/31/09					
D	000261	REG	21.00	90.620	1903.02	10	S5M 16583.460	I
			02/01/09 - 02/28/09					
D	000261	REG	21.00	90.620	1903.02	10	S5M 16583.460	I
			03/01/09 - 03/31/09					

PAGE 01 OF 02 [R=RETURN 001 M=MENU]
 (015) - MORE INFORMATION WAITING, HIT TRANSMIT WHEN READY.
 TRANS: 004 EID: FJ1668766 WARRANT NO: 6004869 ISS DATE: 070109 DISTRICT: 00111
 MA c NUM 23/068

Function 07, Screen 003

Earning Detail Screen (003) – Page 02

P	POSNO	EARN	UNITS	PAY RATE	AMOUNT	PAY	RETIREMENT	CAL
S	B	ACCR	BEG - ACCR	END	PY	MO	P/S/SP R. RATE	
-	D	000261	REG	22.00	90.620	1993.64	10 S5M 16583.460	I
			04/01/09 - 04/30/09					
-	D	000261	REG	23.00	90.620	2084.26	10 S5M 16583.460	I
			05/01/09 - 05/28/09					
-	D	000261	REG	20.00	90.620	1812.40	10 S5M 16583.460	I
			06/01/09 - 06/30/09					
-	D							I
-	D							I
-	D							I

PAGE 02 OF 02 [R=RETURN 001 M=MENU]
 (075) - LAST SCREEN - NO MORE DATA
 TRANS: 004 EID: FJ1668766 WARRANT NO: 6004869 ISS DATE: 070109 DISTRICT: 00111
 MA c NUM 23/068

Function 07, Screen 003

Example

Instead of 183 paid work days as shown on Calendar I, 216 days was entered in the Work Days field in the Salary Pay/Rate Screen (005) and was used in calculating the retirement reporting rate. When the employee was set-up in the system, an override on the number of work days was made. Due to this error, the service credit from 09/01/08 to 01/31/09 was inaccurately calculated as well.

Service Credit Calculation

- Using **incorrect** annuals (error in Retirement Reporting Rate):

09/01/08 - 01/31/09	\$6,343.40	÷	19573.920	=	0.3240
02/01/09 - 06/30/09	\$9,696.34	÷	16583.460	=	<u>0.5846</u>
					0.9086 service credit

- Using **correct** annuals (correct Retirement Reporting Rate used):

09/01/08 - 06/30/09	\$16,039.74	÷	16,583.46	=	0.9671
---------------------	-------------	---	-----------	---	---------------

Loss of Service Credit Due to Error in Annuals
 (Error in Retirement Reporting Rate)

<0.0585>

Effect of DKT and SPR on Service Credit

Effect of DKT on Service Credit

Effect of SPR on Service Credit

Effect of DKT on Service Credit

Employee Payroll History Screen (001)

File Edit View Communication Actions Window Help									
** PAY - EMPLOYEE PAYROLL HISTORY INQUIRY - INQ ** 0701									
EID: TT1690324 TURNER, TED					PRIOR EID:				
S	ISSUE	SCH	-WARRANT-	-----	ACCRUAL	-----	GROSS	NET	
L	DATE	NO.	TP	NBR	BGN DATE	END DATE	CANCELED	PAY	PAY
	08/19/09	185	W	6005664	06/01/09	06/30/09		5,434.00	2,554.64
X	05/31/09	C2K	W	1052066	05/01/09	05/31/09		4,824.58	1,945.22
	09/01/08	100	W	5575268	08/01/08	08/31/08		10,608.00	6,589.91
SELECT OPTIONS: [2-8= DETAIL SCREEN] [F=FORWARD B=BACK T=TOP M=MENU]									
(075) - LAST SCREEN - NO MORE DATA									
TRANS: 001 EID: TT1690324 WARRANT NO: _____ ISS DATE: _____ DISTRICT: 00111									
MR	c						NUM		14/004

Function 07, Screen 001

Earning Detail Screen (003)

File Edit View Communication Actions Window Help									
** PAY - EARNING DETAIL--PAYROLL HISTORY INQUIRY - INQ ** 0703									
WARRANT NO.: 1052066			EID.: TT1690324			TURNER, TED			
ISSUE DATE : 05 31 09			SCHEDULE NO.: C2K			SCHEDULE: 05 01 09 TO 05 31 09			
P	POSNO	EARN	UNITS	PAY RATE	AMOUNT	PAY	--RETIREMENT--	CAL	
S	B	ACCR	BEG - ACCR	END	PY	MO	P/S/SP	R. RATE	
	M	001001	DKT	2.00-	5434.000	609.42-	10	S5M	5434.000 XX
			05/01/09 - 05/31/09						
	M	001001	REG	22.00	5434.000	5434.00	10	S5M	5434.000 XX
			05/01/09 - 05/31/09						
PAGE 01 OF 01 [R=RETURN 001 M=MENU]									
(075) - LAST SCREEN - NO MORE DATA									
TRANS: 003 EID: TT1690324 WARRANT NO: 1052066 ISS DATE: 053109 DISTRICT: 00111									
MR	b						NUM		24/074

Function 07, Screen 003

Effect of SPR on Service Credit

```

** PAY - STRS DETAIL - PAYROLL HISTORY - INQ **          0708
WARRANT NO.: 2523447      EID.: TT1690324      TURNER, TED
ISSUE DATE : 06 30 14    SCHEDULE NO.: C2L      SCHEDULE: 06 01 14 TO 06 30 14

BEGIN END  EARN      EARN      RETIRE     SUBJECT      DEDUCT  CONT
MO/DA DATE  TYPE UNITS   AMOUNT      REP RATE   AMOUNT  PL-S-I  AMOUNT  AMOUNT
0601 063014  REG   8.00    5841.87    7302.340   7302.34  S5M R   584.19  750.39
0601 063014  DEP   .50      83.50    30895.000   167.00  S5M R   13.36  17.16
0601 063014  SPR   .00     110.00-   7302.340   7302.34- S5M R   584.19- 750.39-

PAGE 01 OF 01                                     [R=RETURN 001 M=MENU]
(075) - LAST SCREEN - NO MORE DATA
TRANS: 008 EID: _____ WARRANT NO: 2523447 ISS DATE: _____ DISTRICT: 00111
    
```



DB Contribution Line Report

Person Name: TURNER, TED
 Tax ID: [REDACTED]
 Client ID: [REDACTED]
 LAUSD Number: [REDACTED]

Created Date: 11/03/2009 2:53 PM
 Fiscal Year: 2008/2009
 Lines for all report sources and units
 Lines reported this fiscal year for a prior year are included
 Exceptions and non Exceptions are included

			Pay		Contributions			Service Period						AB 1586			
Report Unit	Member Code	As Code	Rate	Code	Earnings	Rate	Code	Amount	Begin	End	Service Credit	Pre/Post	Period	Reported Fiscal Year	Class Code	Base Hours	Flags
19801	1	57	5434.00	1	5434.00	0800	1	434.72	07/01/08	07/31/08	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	08/01/08	08/31/08	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	09/01/08	09/30/08	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	10/01/08	10/31/08	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	11/01/08	11/01/08	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	12/01/08	12/31/08	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	01/01/09	01/31/09	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	02/01/09	02/28/09	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	03/01/09	03/31/09	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	04/01/09	04/30/09	0.0833	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	4824.58	0800	1	385.97	05/01/09	05/31/09	0.0740	Pre	SU01	2008/2009			A
19801	1	57	5434.00	1	5434.00	0800	1	434.72	06/01/09	06/30/09	0.0833	Pre	SU01	2008/2009			A

Ted Turner's CalSTRS Report for 2008-09

RXS and LXS Adjustment

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Example

When hired on 09/01/1985, Jeanne Fonda was reported as a member without an ES350 form signed. The earnings record for 1985-1986 shows that her monthly salary rate was \$1,160.00. She was earning only \$568.40 a month which is less than 50% of her monthly salary.

Upon review of her records, a discrepancy notice was sent to the district to reverse all earnings and re-report them as a non-member.

Earnings Record for Fiscal Year 1985-1986
Jeanne T. Fonda, EID FJ1668766

<u>Salary Rate</u>	<u>Earnings</u>	<u>Contributions</u>	<u>Accrual Period</u>
1160.00	568.40	45.47	09/01/85-09/30/85
1160.00	568.40	45.47	10/01/85-10/31/85
1160.00	568.40	45.47	11/01/85-11/30/85
1160.00	568.40	45.47	12/01/85-12/31/85
1160.00	568.40	45.47	01/01/86-01/31/86
1160.00	568.40	45.47	02/01/86-02/28/86
1160.00	568.40	45.47	03/01/86-03/31/86
1160.00	568.40	45.47	04/01/86-04/30/86
1160.00	568.40	45.47	05/01/86-05/31/86
1160.00	568.40	45.47	06/01/86-06/30/86
Total	5684.00	454.72	

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS



**Los Angeles County
Office of Education**
Leading Educators • Supporting Students • Serving Communities

**DIVISION OF SCHOOL FINANCIAL SERVICES
STRS RETIREMENT SECTION
RETIREMENT DISCREPANCY NOTICE**

URGENT
Process Immediately.

TO Certificated Payroll Office	DISTRICT HRS HIGH SCHOOL	DATE OF NOTICE July 1, 2009
PREPARED BY YOUR TRAINER	TELEPHONE NUMBER(S) (562) 922- 1111	(562) 922- 9999

A retirement discrepancy has been discovered in earnings paid to this employee. This discrepancy is included in the STRS error rate for your district. **Immediate corrective action is required.** A delay in correcting the error(s) may result in one or both of the following actions: (1) The **assessment of a monetary penalty** by STRS in accordance with Education Code 23008; (2) The **withholding of the employee's salary warrant** in accordance with Education Code 22459. **We will be enforcing this Education Code Section.** Please make the required adjustment within 60 days from date of this notice

LAST NAME, FIRST NAME, MIDDLE FONDA, JANE	SOCIAL SECURITY NUMBER EID: FJ1668766	OTHER DISTRICT(S)
<input type="checkbox"/> New STRS Member	QUALIFIED EFFECTIVE DATE 09/01/1985	<input type="checkbox"/> Full time temporary contract/filling true vacancy
<input type="checkbox"/> Elected into membership; Effective date should be within pay period in which form was signed and contributions should be taken.		
<input type="checkbox"/> Member of STRS qualified with prior service.	EFFECTIVE DATE	<input type="checkbox"/> Nonmember during this period. (Unable to locate qualifying service.)
OTHER COMMENTS <input checked="" type="checkbox"/> Paid as member prior to qualification (49% FT)		

CORRECTION	PLAN	PAY RATE	RETIREMENT M, H, D, S, L	EARNING	RETIREMENT CONTRIBUTION	PAY PERIODS TO ADJUST
Currently Using	S5 M	1160.00	M	5684.00	454.72	09/01/85 - 06/30/86
Should Use	S3 N	1160.00	M	5684.00	0	09/01/85 - 06/30/86

REQUIRED DISTRICT ACTION

STRS MEMBERSHIP STATEMENT (M-1) <input type="checkbox"/> Submission of M-1 required	DATE SENT TO COUNTY	EMPLOYEE STATUS REPORT (EIR) (DO IMMEDIATELY) <input checked="" type="checkbox"/> Please update retirement plan on personnel screen 005	UPDATE (DATE)
PAYROLL ADJUSTMENT <input type="checkbox"/> Correction of over/under deduction of STRS contribution occurred on	DATE	CYCLE NO.	SCHED. NO.
PAYROLL ADJUSTMENT <input type="checkbox"/> Cash Collection	DEPOSIT NO.	DATE	DATE CORRECTED
PAYROLL ADJUSTMENT (NO DISTRICT ACTION REQUIRED - INFORMATION ONLY) <input type="checkbox"/> Correction of service paid with wrong retirement plan. Adjustment does not affect contributions. County Office corrected on			

Complete **one** category **only** (①, ②, or ③) in this section, and return original copy **immediately**.

TERMINATED EMPLOYEE ① Owes contributions	LAST DAY OF SERVICE	DATE TERMINATED (EIR UPDATED)	Do not make any further adjustments on this service unless specifically requested by our office.
TERMINATED OR ACTIVE EMPLOYEE ② Due contributions	DATE ADJ COMPLETED BY DISTRICT	Payroll Adjustment must be made within 30 days of above date .	
ACTIVE EMPLOYEE ③ Owes contributions	DATE ADJ MADE BY DISTRICT	OR → DATE CASH COLLECTION WILL BE SUBMITTED TO COUNTY	Adjustment made or cash collection must be submitted within 30 days of above date.
SIGNATURE OF DISTRICT PAYROLL OFFICER OR AUTHORIZED PERSONNEL		DATE SIGNED	

FOR SCHOOL FINANCIAL SERVICES STRS INTERNAL USE ONLY

DATE PROCESSED BY DISTRICT	WARRANT NUMBER	PROCESSED (REPORT MONTH ADJUSTMENT APPEARS)	
MANUAL CORRECTION REQUIRED	CORRECTED (REPORT MONTH)	Start	Finish
		SIGNATURE OF CLERK	DATE

DISTRIBUTION: Original - District; Canary - District; Pink - STRS Report & Adjust. (include all posting); Goldenrod - STRS Membership
Form No. 503-717 Rev. 10-06-2006

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Job Assignment Screen (0104)

```

File Edit View Communication Actions Window Help
** PER - JOB ASSIGNMENT - UPD **                                0104
FJ1668766  FONDA, JEANNE T.      EFFEC DATE: 09 01 85 ACTNS:  _ _ _
PRIME JOB: P
JOB      POSITION    BOARD APPROVAL  CREDENTIAL  CRED EXP DATE  ACAD RANK
 1      200001      01 18 85       V 210       88 88 88
JOB CLASS JOB TYPE  JOB STS  STATUS DATE  JOB PERMANENCY  JOB FAM  CLASS ENTRY
200001    C      A      07 01 85    I TENURED      _ _ _
TEACHER

WORK LOCATION                WORK PHONE  EXT
00005 _ _ _ _ _            _ _ _ _ _
OAK CREEK AVENUE SCHOOL

ANNIV      PASS      EVAL      EVAL      BARG      UNIT      MILEAGE
DATE      PROB DATE  TYPE      DUE DATE  UNIT      MEMBER     ELIG
99 99 99  _ _ _ _ _      -      _ _ _ _ _      CT      Y      -

----- LEAVE ----- TERMINATION -----
REASON      TYPE  BEGIN  END  REASON      DATE  REHIRE ELIG
_ _ _ _ _  _ _ _ _ _  _ _ _ _ _  _ _ _ _ _  _ _ _ _ _  _ _ _ _ _

(002) - ENTER YOUR CHANGES.
TRANS: 004      EID: FJ1668766      JOB: 1      DISTRICT 00111
MA  b      NUM      24/054
    
```

Function 01 or Function 04, Screen 001

RXS-LXS - Create Screen (0105)

```

File Edit View Communication Actions Window Help
** PER - SALARY/PAY RATE -UPD **                                0105
FJ1668766  FONDA, JEANNE T.      EFFEC DATE: 09 01 02 ACTNS:  _ _ _
PRIME JOB: P
JOB      POSITION    JOB CLASS
 1      200001      200001 TEACHER
CYCLE  BASIS  PAY MOS  ILL PLAN  VAC PLAN  TIME  TIME  EARNINGS TYPES
 C2    M     10     NA      NA      005  I    REG _ _ _
SCHD/RANGE/STEP  EFF DATE  %FULL-TIME  CALC METH  FULL-TIME RATE  SALARY RATE
 I  005  12    07 01 02    100.00      _      5916.000    5916.000
STIPENDS:  LT 2 LONGTCH  _ _ _ _ _  _ _ _ _ _  _ _ _ _ _
_ _ _ _ _  _ _ _ _ _  _ _ _ _ _  _ _ _ _ _
_ _ _ _ _  _ _ _ _ _  _ _ _ _ _  _ _ _ _ _
RETIRE RATE  O/RIDE  WORK DAYS  WORK CAL  WORK HRS/DY  SESS TYPE
 5916.700    _      182.0      T      6.00      S
RETIREMENT: PLAN  STATUS  SPL  EFF DATE  PERS CASE STS  CLS CD  BASE HRS
 S5      M      _      09 01 86  _ _ _ _ _  _ _ _ _ _  .00

(002) - ENTER YOUR CHANGES.
TRANS: 005      EID: FJ1668766      JOB: 1      DISTRICT: 00111
MA  b      NUM      24/054
    
```

Function 01 or Function 04, Screen 005

F - STRS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Work Calendar Table for Fiscal Year 2001-2002

File Edit View Communication Actions Window Help												
** CTL - WORK CALENDAR TABLE - UPDATE **												1129
CALENDAR: T			FISCAL YEAR: 02			DESCRIPTION: 10 MOS						
DISTRICT: 00111			HOURS PER DAY: 6.00			NUMBER OF PERIODS: 10			PAY CYCLE GROUP: G1			
BEGIN DATE	END DATE	APPL DATE	PAID WORK DAYS	PAID N WRK DAYS	UN PAID DAYS	BEGIN DATE	END DATE	APPL DATE	PAID WORK DAYS	PAID N WRK DAYS	UN PAID DAYS	
09 01 01	09 30 01	09 01 01	19	0	0							
10 01 01	10 31 01	10 01 01	23	0	0							
11 01 01	11 30 01	11 01 01	18	0	0							
12 01 01	12 31 01	12 01 01	14	0	0							
01 01 02	01 31 02	01 01 02	17	0	0							
02 01 02	02 28 02	02 02 02	17	0	0							
03 01 02	03 31 02	03 02 02	21	0	0							
04 01 02	04 30 02	04 02 02	17	0	0							
05 01 02	05 31 02	05 02 02	22	0	0							
06 01 02	06 30 02	06 02 02	14	0	0							
						ANNUAL: 09 01 01 06 30 02			182	0	0	
(002) - ENTER YOUR CHANGES.												
TRANS: 029			KEY 1: T			KEY 2: 02			KEY 3:			DIST: 00111
MA						NUM			22/048			

Function 11 or 16, Screen 029

Since the work calendar for Fiscal Year 1985-1986 is no longer available in HRS, the district has to use a calendar that has a similar number of work days. In this example, Fiscal Year 2001-2002 has the same number of work days.



IMPORTANT: Points to remember when making RXS/LXS adjustments.

Points to Remember	
➤	Use RXS/LXS adjustments when the calendars are no longer available. Use calendars that have similar work days.
➤	When processing the adjustment on the One-Time Pay Screen, use RXS instead of RX and use LXS instead of LX as transaction codes.

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SECTION IV.

FORMS

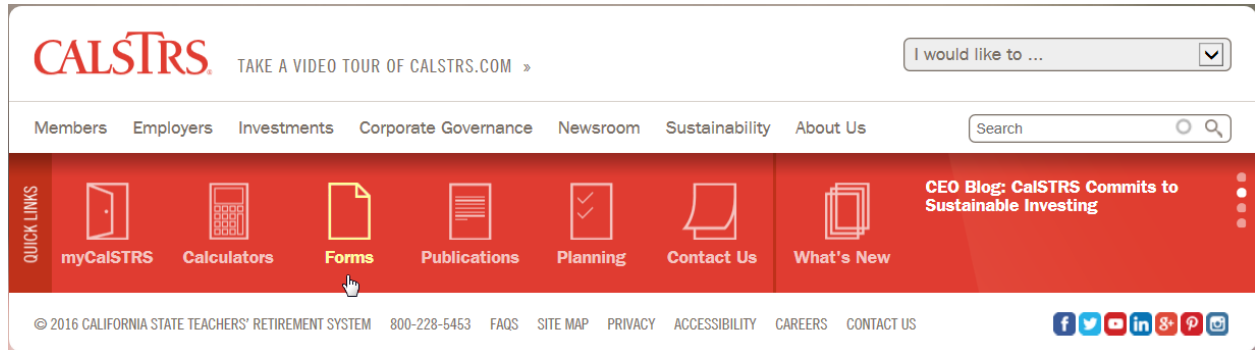
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Forms

The forms used in this manual along with other forms and documents can be found on the websites listed below.

CalSTRS Website

The forms listed below can be accessed on the CalSTRS website at www.calstrs.com. Once on the site, click on the Forms icon.



LACOE Website

STRS information or any information related to retirement is found on LACOE’s website at www.lacoe.edu/STRS. The STRS forms listed below can also be accessed on the website under the Documents & Forms section.

Form Name	Form No.
• Permissive Election/Acknowledgment	ES0350
• Retirement System Election	ES0372
• Refund Application	RF-1360
• Express Benefit Report	SR-0554E
• Employment Termination or Sick Leave Correction	SR-0559
• Reduced Workload Eligibility Certification Application	ES1161
• One Time Death Benefit Recipient	MS0002
• Agreement for Users of CalSTRS Systems – For District Use Only	ISO 1949
• Secure Employer Web Site Access Request – For District Use Only	

LACOE Retirement Forms

• Questions To Be Asked For Lump Sum/Bonus Payment	See next page.
--	----------------

Questions To Be Asked For Lump Sum/Bonus Payment

1. Which entire class of employees will be affected (classified/certificated)?
2. When will the payment be made (i.e., July 31, 2000)?
3. Which periods do the payments apply to (i.e., June 10, 2000 through October 30, 2002)?
4. What are the terms and conditions of the payments (reason for payment, percentage, amount, and how many times)?
5. Are these duties part of the normal required duties? Are they performed during normal hours of employment?
6. What is the source of the funds?
7. Include the board minutes.
8. To ensure the appropriate determination is made, please provide any additional information regarding the payment.
9. Is this assignment available to everyone?
10. Is this a mandatory or a volunteer assignment?

Return the completed form to Talina Ornelas via FAX at (562) 922-6341 or via email at Ornelas_Talina@lacoedu. It will then be forwarded to the retirement systems for a ruling. Once they have made a determination on how the payment is to be reported, you will be notified by mail.

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