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

2025-2026 TRAINING MANUAL

An Official Publication

Los Angeles County Office of Education

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Table of Contents

Agenda 1

I. State Teachers Retirement System (STRS)

a. Employee Data Base (EDB)..... 5-16
- Retirement Fields on the Salary Pay/Rate Screen..... 6-9
  - STRS Retirement Plans..... 7
  - Retirement Effective Date..... 8
  - Membership Status..... 8
  - Retirement Reporting Rate..... 8-9
  - Special Indicators (SPL) 9
- Coding Multiple Jobs 10
- Birth Date and Gender 11
- Retirement Rate Table 12
- Job Classification Table (004) 13
  - Field Descriptions 13
- Retirement Plan Data Screen (039)..... 14-16
  - Field Descriptions 14-16

b. Membership Qualifications and Retirement Election 17-29
- Mandatory Qualifications under the Defined Benefit (DB) Program..... 18-19
- Permissive Membership Election..... 21-23
  - Permissive Membership Election Form (ES0350)..... 22
  - Procedures and Guidelines for the Permissive Membership Election 23
    - Permissive Membership Election (ES0350) 23
    - Permissive Membership Election (ES0350) Guidelines..... 23
- Retirement System Election Due To A Change In Position 25-27
  - Retirement System Election Form (ES0372)..... 26
  - Information and Guideline for Retirement System Election..... 27
    - Retirement System Election..... 27
    - Retirement System Election Form (ES0372) Guidelines..... 27
- CalSTRS Creditable Service Covered by Another Retirement System.. 28

c. Cal STRS SEW 29-40
- Access the Remote Employer Access Program (REAP) System Through Secure Employer Web Site (SEW) 30
- System Navigation 31-40

Table of Contents (continued)

d. Matrix Table 41-46
- HRS-STRS Matrix Code Definitions 42
- HRS-STRS Reporting Matrix for Members 43-44
- HRS-STRS Reporting Matrix for Non-Members 45-46

e. Post-Retirement Employment 47-54
- Post-Retirement Earnings Limitations and Exclusions 48
  - Post Retirement Earnings Limit 48
  - Post-Retirement Restrictions 48
    - Retirement Incentive Restrictions 48
    - Classified Position Restrictions 48
    - Separation-From-Service Retirement 48
  - Exemption to the Separation-From-Service Requirement 49
  - Exclusion When Working for A Third Party 49
  - Notification and Reporting of Post-Retirement Earnings By Employer 50
- Post-Retirement Excess Earnings Notification Process 51
- Examples of Financial Consequences of Exceeding the Earnings Limit 52-54

f. California Public Employees' Pension Reform Act 55-62
- California Public Employees' Pension Reform Act of 2013 (AB340) ... 56
  - Current Members 56
  - New Members 56
- Impact of the Pension Reform to New Members Only 57
  - Compensation Cap 57
  - Final Compensation and Benefits Limit 57
  - Retirement Age and Career Factor 57
- Post-Retirement Employment: Impact of the Pension Reform to Both Current and New Members 58
  - Post-Retirement Earnings Limit Increases 58
  - Zero-Dollar Limit 58
  - Exclusion When Working for a Third Party 58
  - Airtime Purchases Prohibited 58
- Forfeitures and Benefit Prohibitions 59
  - Members Convicted of a Felony 59
  - Retroactive Benefits Enhancement 59
  - No Pension Holidays 59

(next page)

Table of Contents (continued)

- Pension Reform Status Field in HRS 60-61
  - Pension Reform Status (PRS) Error Message 61
- Employee Data Base Screen (005) – Edit Message 62

g. Creditable Compensation Changes 63-66
- CalSTRS Creditable Compensation Regulations Effective January 1, 2015 64
  - Creditable Compensation 64
  - Remuneration in Addition To Salary 64
  - Non-Creditable Compensation 65
  - Outgrowth Activities 65-66

h. Coaching Assignments 67-68
- Coaching Assignments Guidelines 68
  - Classified 68
  - Certificated 68

g. STRS Buy-Back 69-78
- What is a Buy-Back? 70-
  - Contact Information 71
- Buy-Back Process 72
- CalSTRS Buy-Back Memo Samples 73-75
- Gross-To-Net Numbers 76
- HRS On-Line Screens 77-78

II. Hands-On Exercises
- Exercise 1 – Non-Member to Member 81-84
- Exercise 2 – RX/LX Adjustments 85-96

III. Additional STRS Adjustments
- Reduced Workload Program 99-107
  - Percent of Time 105
  - 100% of Time 106
  - 100% of Time Using RAE Deductions 107
    - Additional or Extra Assignments for Reduced Workload 107
    - Retroactive Pay for Reduced Workload 107
- Annualized Rates and Effect of Service Credit 109-112
- Effect of DKT and SPR on Service Credit 113-116
  - Effect of DKT on Service Credit 114
  - Effect of SPR on Service Credit 115-116

(next page)

Table of Contents (continued)

- RXS and LXS Adjustment 117-121

IV. Forms

- Forms 125
  - CalSTRS Website 125
  - LACOE Website 125
  - LACOE Retirement Forms 125
- Questions To Be Asked for Lump Sum/Bonus Payment 126

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             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.

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
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.

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   EMPL STATUS: ACTIVE

           SEX: F                             RACE: _ AMER INDIAN/ALASKA NATIVE
     ETHNICITY: _ YES, HISPANIC OR LATINO           _ ASIAN INDIAN
 DATE OF BIRTH: 01 01 50                            _ BLACK OR AFRICAN AMERICAN
      HANDICAP: _                                   _ CAMBODIAN
                                                    _ CHINESE
                                                    _ FILIPINO
     CITIZENSHIP/VISA: __                           _ GUAMANIAN
              COUNTRY: ___                          _ HAWAIIAN
 VISA EXPIRATION DATE: __ __ __                     _ HMONG
                                                    _ JAPANESE
 MILITARY STATUS: _                                 _ KOREAN
                                                    _ LAOTIAN
                                                    _ OTHER ASIAN
                                                    _ OTHER PACIFIC ISLANDER
        --  EEO REPORTING CODES  --                 _ SAMOAN
 PERM/TEMP FULL/PART  APPT TERM  FUND SOURCE        _ TAHITIAN
     P         F          _          _              _ 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 "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: S1     STRS PEPRA

 CONTRACT NUMBER: STR1                          EFF BEGIN DATE: 07 01 2017
 BARGAINING UNIT: __                            EFF END   DATE: 06 30 2018

       EMPLOYEE       EMPLOYER       SURVIVOR    REDUCED
       RATE (EE)      RATE (ER)      RATE        WORK LOAD

        9.2050         14.4300        0.00       14.4300

       EMPLOYEE       EMPLOYER       RET         EMPLOYEE    EMPLOYER
       CASH BALANCE   CASH BALANCE   MISC        LUMP SUM    LUMP SUM
       RATE (EE)      RATE (ER)      RATE        RATE (EE)   RATE (ER)

        0.0000         0.0000         0.0000      8.0000      8.2500


                    F3-EXIT  F7-NEXT PERIOD  F8-PREV PERIOD
                                                                  _
TRANS: 016    KEY 1: __________    KEY 2: ____    KEY 3: ____    DIST: 00111
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)

```
File  Edit  View  Communication  Actions  Window  Help
                    ** CTL - JOB CLASSIFICATION TABLE - UPDATE **          1104

           JOB CLASS: 290010

                                                  JOB   JOB   STAT    BUDGET
        DISTRICT              TITLE               TYPE  STAT  DATE     PROJ
         00111        SUB TEACHER                  C     A    09 09     _
                                                   3
PAY     --SALARY SCHEDULE--   STND HRS    STND HRS    PERS WORK        OVERTIME
BASIS     SCHED     RANGE     IN A WEEK   IN A DAY      SCHED    FLSA  ELIGIBIL
  D         E        ___        30.00       6.00         ___      P       N

                    1                                     2
---EEO---  WORK    BARG    ILL     VAC     RET   RET    SUB    BOARD  COMMISSION
CAT   SUB  COMP    UNIT    PLAN    PLAN    PLAN  STAT   IND    DATE       DATE
 __    _   ____     NE      __      __      S3    N      Y    __ __ __   __ __ __

ACAD   TENURE    REPORT      JOB     SENIORITY   PRIOR      ----MASS RETRO-----
RANK    ELIG     GROUPS     FAMILY    FAMILY   JOB CLASS   SUBJ  STEPS  RANGES
 _       _      __ __ __     __        __       ______      _     __     ___

(002) - ENTER YOUR CHANGES.                                                  _
TRANS: 004    KEY 1: 290010     KEY 2: ____     KEY 3: ____     DIST: 00111
MA    b                                  A                                07/073
```

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 a follows.

Hourly rate of pay **X** Standard Hours In A Day **X** Paid Work Days on a calendar **=** 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
                PRS FLAG *          ----------------RETIREMENT----------------
    JOB                           1 PLAN            2 S S 3   4 STAT  EFF DATE
JOB CLASS      --JOB TITLE--                          E P
                                                      S L

 1 290010 SUB TEACHER               S5 STRS-MEDICARE   S R      M MEM 04 01 95
 2 290010 SUB TEACHER               S5 STRS-MEAICARE   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/OASHDI 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)

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
- 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)

5 Effective Date

It is the date the retirement plan/status is effective. This date is associated with the following retirement status:

Status		Retirement Effective Date
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.
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

Mandatory Qualifications Under The Defined Benefit (DB) Program

Qualification	Education Code
An employee hired in a **full-time** position becomes a DB member on the first day of employment. Do not combine multiple positions to determine full-time. A full-time position with any district makes the employee ineligible to participate in the Cash Balance (CB) program.	22501
<u>Minimum Standards</u> A full-time may not be defined as less than the days/hours stated below: 1050 hours/175 days — K-12 teachers and all others who work directly with pupils 1520 hours/190 days — Program managers, principals, or administrators at a school site or district office 1720 hours/215 days — Administrators at the county office of education (time includes legal holidays) 525 hours — Part-time adjunct at a community college * 875 hours — Instructors in adult education programs at a community college * *Both to be increased by the number of office hours required of the class of employees.	22138.5
An employee hired to work **50% or more of a full-time contract**, or a **Cash Balance participant** whose <u>basis of employment</u> changes to 50% or more of a full-time position, becomes a DB member on the first day of the *following* pay period.	
However, an employee hired to work 60% or more of a full-time position at a community college – Cash Balance employer or not, whose employment is considered temporary (no matter what percent of full-time) becomes a DB member on the first day of the pay period following their position becoming permanent.	22502 & 26400 (e)
<u>Basis of employment</u> is defined as the standard of time over which the employer expects service to be performed by an employee in the position during the school year.	26107

(continued on the next page)

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

Qualification	Education Code
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. This statute does not apply if the position is with a CB district. **CalSTRS is not requesting retroactive adjustments to existing membership dates.*	22503 (a)
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. This statute does not apply if the position is with a CB district. 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. *CalSTRS is not requesting retroactive adjustments to existing membership dates.	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 04/23

[For CalSTRS' Official Use Only]

CALSTRS
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

LAST NAME

FIRST NAME

MI

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

CITY

STATE

ZIP CODE

DATE OF BIRTH (MM/DD/YYYY)

EMAIL ADDRESS

TELEPHONE

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.

ES0350

CALSTRS

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	

PERMISSIVE MEMBERSHIP • REV 04/23 • PAGE 2 of 2

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 late.
- 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

Retirement System Election

ES 0372 REV 04/23

[For CalSTRS' Official Use Only]

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

RETIREMENT SYSTEM ELECTION AND ACKNOWLEDGEMENT OF RECEIPT OF RETIREMENT SYSTEM INFORMATION

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

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 *requires* 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).

I am a member of CalSTRS who has accepted employment to perform service that *requires* membership in a different public retirement system and am eligible to elect to continue retirement system coverage under CalSTRS.

I elect coverage in: (please choose one)

☐ CA State Teachers' Retirement System (CalSTRS)

☐ CA Public Employee's Retirement System (CalPERS) *

☐ A Different Public Retirement System identified here:

_____

OR

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.

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.

I elect coverage in: (please choose one)

☐ CA State Teachers' Retirement System (CalSTRS)

☐ CA Public Employee's Retirement System (CalPERS) *

ES0372

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: ☐ CREDENTIALED ☐ 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**

Qualifiication	Action	After Retirement
• Becomes employed to perform qualifying classified: ➢ Represented by Bargaining Units 3 or 21 ➢ Or doing supervision or management similar to Unit 3 or 21	• 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.	• 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
• Either employed by a: ➢ school district, ➢ community college, ➢ county superintendent, ➢ or Department of Education ➢ or has five years of service and becomes employed to perform certificated service	• 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.	• 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, 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 gets these forms. Copies of these forms may be reprinted. • 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

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

1 Type URL

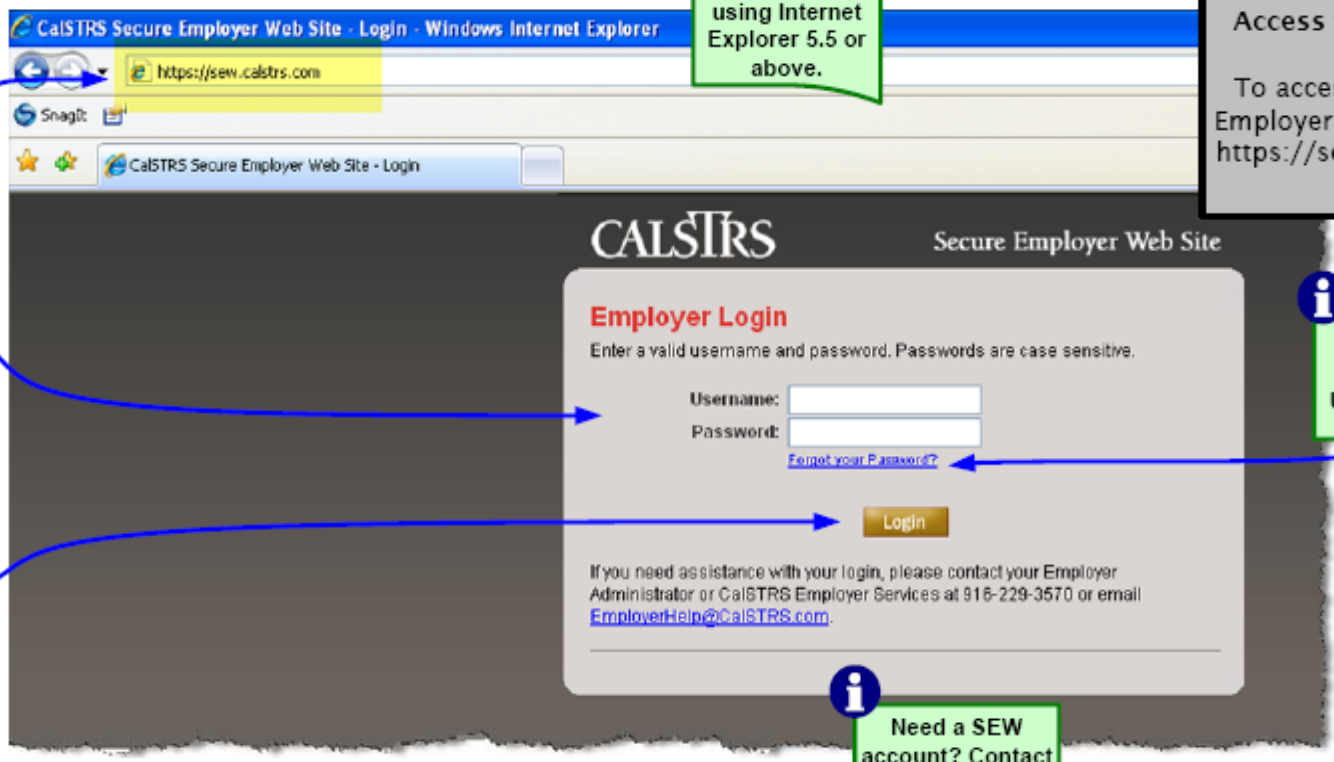
2 Enter Username and Password

3 Login

CalSTRS recommends using Internet Explorer 5.5 or above.

Access the Web Site

To access the Secure Employer Web site, type https://sew.calstrs.com



Forgot your password? Use this link.

Need a SEW account? Contact your COE SEW Employer Administrator

TOC

TOC- Access SEW

5 of 88

REAP
Person/Account Tab

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

1 Click REAP.

2 Enter Tax ID, Client ID or LAUSD Number.

3 Click Search.

CALSTRS Secure Employer Web Site

My Account: Admin42 (42) | Logout

Home
Manage Files
View Reports
Maintain Users
Authorize Users
REAP
Employer Notification (0)
Remittance Advice
Secure Message Center (1)
Defined Benefit
Cash Balance

REAP Single Person/Account

Search — Hide

Tax ID | Client ID | LAUSD Number — Search | Reset — Mass Update

Wang, Tax ID: Client ID: LAUSD Number: — Hide

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

Person
History: Displays changes to name, birth date or tax id.

DB Account
RWP Indicator: | Temporary: N | Retirement System:
RWP Effective Date: | AB1586 | System Election:
Account History:

Status	Status Date	Future	Permissive Election	Report Source Unit
NONMBR	09/01/2005			

Displays DB Account activity.

CB Account
CB Indicator: Y
Account History:

Status	Status Date	Future
CBMEMBER	09/01/2005	

Displays changes to CB Account activity.

Sub Accounts:

Report Unit	Transaction Code	Effective Date	Future	Temporary
56626	0			
62555	0			

Displays all CB Sub-Accounts.

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.

TOC
TOC REAP

47 of 86

REAP Account Tab
Account Details

Account Details

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

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.

Alessandra Michelle Tax ID: [redacted] Client ID: [redacted] 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

TOC

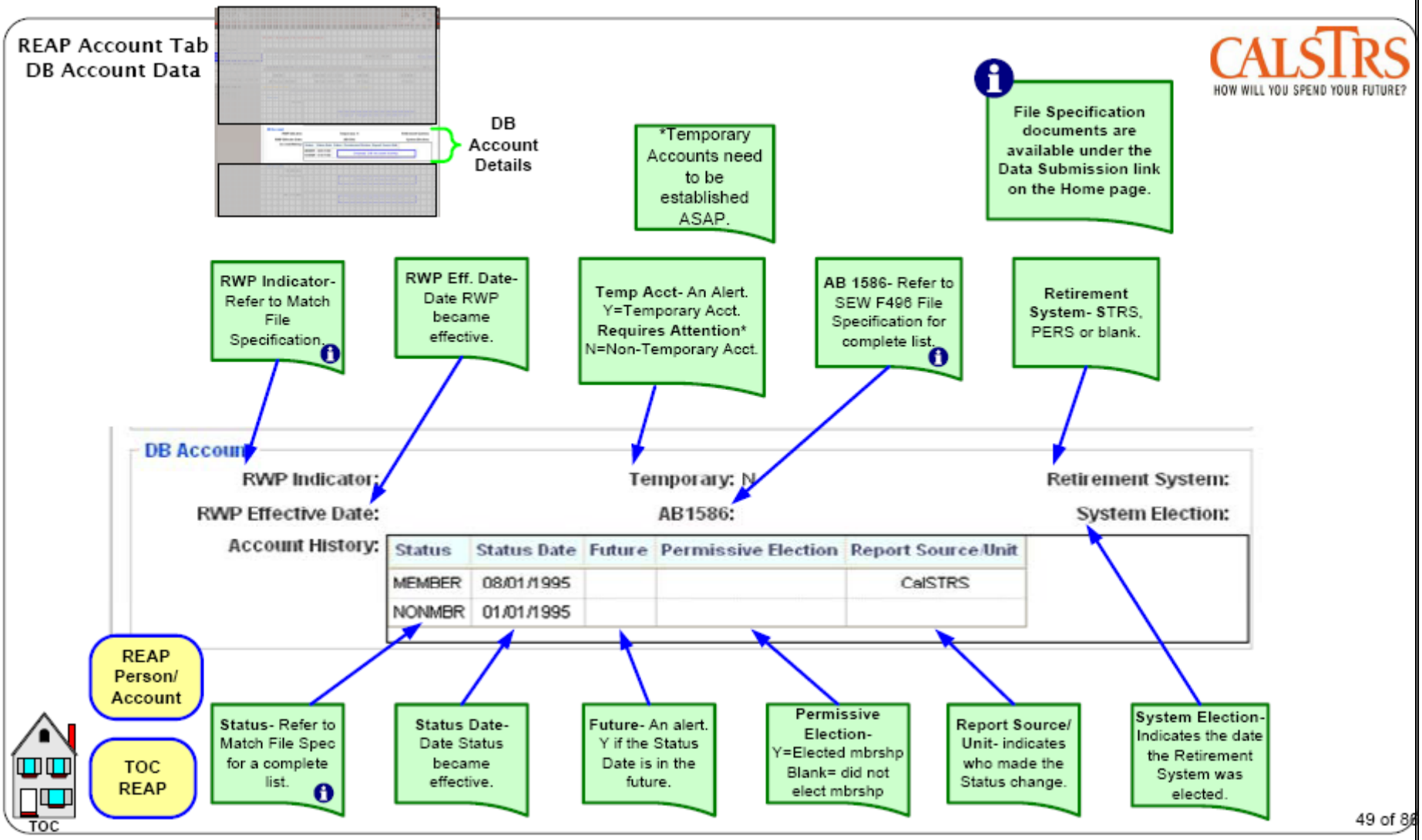
DB Status- For a complete list refer to Match File Specification.

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.

48 of 86


REAP Account Tab
DB Account Data
DB Account Details
CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?
File Specification documents are available under the Data Submission link on the Home page.
*Temporary Accounts need to be established ASAP.
RWP Indicator- Refer to Match File Specification.
RWP Eff. Date- Date RWP became effective.
Temp Acct- An Alert. Y=Temporary Acct. Requires Attention* N=Non-Temporary Acct.
AB 1586- Refer to SEW F496 File Specification for complete list.
Retirement System- STRS, PERS or blank.
DB Account
RWP Indicator:
Temporary: N
Retirement System:
RWP Effective Date:
AB1586:
System Election:
Account History:
Status
Status Date
Future
Permissive Election
Report Source/Unit
MEMBER
08/01/1995
CalSTRS
NONMBR
01/01/1995
REAP Person/ Account
TOC REAP
TOC
Status- Refer to Match File Spec for a complete list.
Status Date- Date Status became effective.
Future- An alert. Y if the Status Date is in the future.
Permissive Election- Y=Elected mbrshp Blank= did not elect mbrshp
Report Source/ Unit- indicates who made the Status change.
System Election- Indicates the date the Retirement System was elected.
49 of 86

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.

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

Change order of Search Results. Click Here.

CALSTRS HOW WILL YOU SPEND YOUR FUTURE?

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.

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

To view detailed description. Click here.

TOC REAP

51 of 86

REAP DB Details

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

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

Calculated based on information reported.

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

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

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

DB Contribution Lines

Download Report

Rpt Unit	Mem Code	As Cd	Pay Rate	Pay Cd	Earnings	Contribution Rate	Contribution Cd	Contribution Amount	Service Period Begin	Service Period End	Srvc Crdt	Pre/ Post	Period	PY	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

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: [redacted], Joan M Tax ID: [redacted] Classification Code: Base Hours:

Remarks:

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

Remarks= MAS Representative adds remarks to assist users.

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

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

TOC REAP

52 of 88

REAP
Service Credit Balance Tab

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

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 Subs. Year box.
2. Click Filter.
3. Search Results display.

CALSTRS Secure Employer Web Site

My Account: Admin42 (42) | Logout

REAP Single Person/Account

Search — Hide

Tax ID / Client ID / LAUSD Number — Search — Reset — Mass Update

Wang, Chang P Tax ID: 549-85-3394 Client ID: 86792243337 LAUSD Number: — Hide

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 — Filter

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

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).

TOC REAP

TOC

55 of 86

Modify Search Results- Tips

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

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

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.

DB Contribution Lines

Download Report

Rpt Unit	Mem Code	As Cd	Pay Rate	Pay Cd	Earnings	Contribution Rate	Contribution Cd	Contribution Amount	Service Period Begin	Service Period End	Srvc Crdt	Pre/ Post	Period	FY	Flag
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

Hover over i for more information.

Rpt Unit	Mem Code	As Cd	Pay Rate	Pay Cd	Earnings	Contribution Rate	Contribution Cd	Contribution Amount	Service Period Begin	Service Period End	Srvc Crdt	Pre/ Post	Period	FY	Flag
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

TOC

60 of 86

Download Report- Tips

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

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

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

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

Download Detail Report:
Download PDF
Download CSV

TOC

61 of 86

CALSTRS

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

			Pay			Contribution			Service Period						AB1586		
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
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

California State Teachers' Retirement System

Page: 1 of 1

Matrix Table

Code Definitions

HRS – STRS Reporting Matrix for Members

HRS – STRS Reporting Matrix for Non-Members

Code Definitions – HRS/STRS Matrix

Pay (Frequency) Codes				
Code	Code Desc	Rate Minimum	Rate Maximum	Service Credit
4	Hourly Rate	16.00	328.57	
8	Daily Rate	96.00	1,971.42	
0	Annual Pay	16,800.00	345,000.00	
1	12-Month	1,400.00	28,750.00	0.0833
2	11-Month	1,527.27	31,363.63	0.0909
3	10-Month	1,680.00	34,500.00	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 Standars EC §22138.5)	
Hourly	1050 hours (K-12)
Hourly	525 hours (Community Colleges)
Daily	175 days

HRS – STRS Reporting Matrix for Members

	CalSTRS/REAP				LACOE HRS SYSTEM						
TYPE OF ASSIGNMENT	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

HRS - STRS Reporting Matrix for Members (continued)

	CalSTRS/REAP				LACOE HRS SYSTEM						
TYPE OF ASSIGNMENT	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

HRS – STRS Reporting Matrix for Non-Members

	CalSTRS/REAP				LACOE HRS SYSTEM						
TYPE OF ASSIGNMENT	MBR CD	ACCT CD	PAY CD	CONT CD	PLAN	STS	SPC IND	EARN CD	# OF PAY MONTHLY	PAY BAS	SESS TYPE
FOR NON-MEMBERS											
CONVENTIONAL SCHOOL											
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
YEAR ROUND SCHOOL											
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

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

	CalSTRS/REAP				LACOE HRS SYSTEM						
TYPE OF ASSIGNMENT	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 2024-2025.

2024-2025	**$74,733**

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
1st Month	$5,500	$9,989	$5,500	$0
2nd Month	$5,500	$4,489	$4,489	$1,011
			$9,989	

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 x 12 months) by June 30, 2015. During the first 180-days after her retirement, Ms. Garcia earns $21,000 ($3,500 x 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
1st Month	$7,500	$22,827	$7,500	$0
2nd Month	$7,500	$15,327	$7,500	$0
3rd Month	$7,500	$7,827	$7,500	$0
4th Month	$7,500	$327	$327	$7,173
			$22,827	

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
1st Month	$10,000	$67,989	$10,000	$0
2nd Month	$10,000	$57,989	$10,000	$0
3rd Month	$10,000	$47,989	$10,000	$0
4th Month	$10,000	$37,989	$10,000	$0
5th Month	$10,000	$27,989	$10,000	$0
6th Month	$10,000	$17,989	$10,000	$0
7th 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.

2024-2025	**$182,266.00**

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

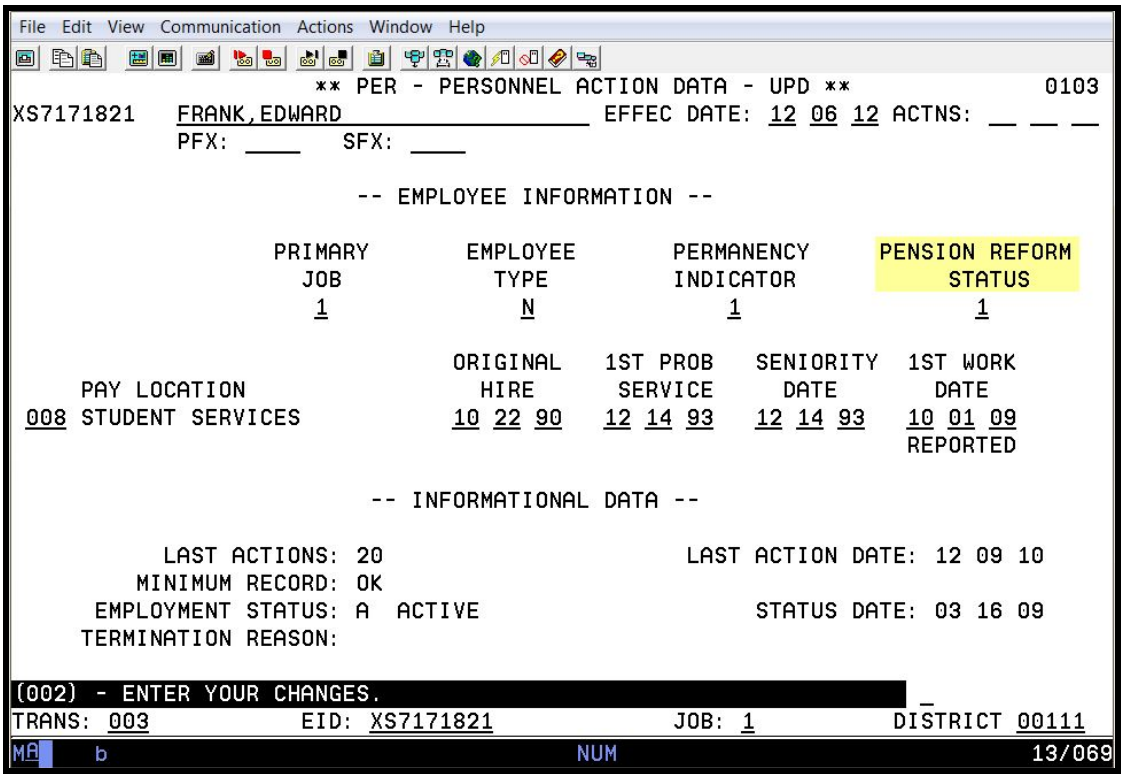
The benefits that a member accrued after committing a felony will be forfeited. Any benefits the member accrued prior to committing a felony will remain intact. Any contributions made after the date of the felony was committed will be returned without interest. The member and the employer must notify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



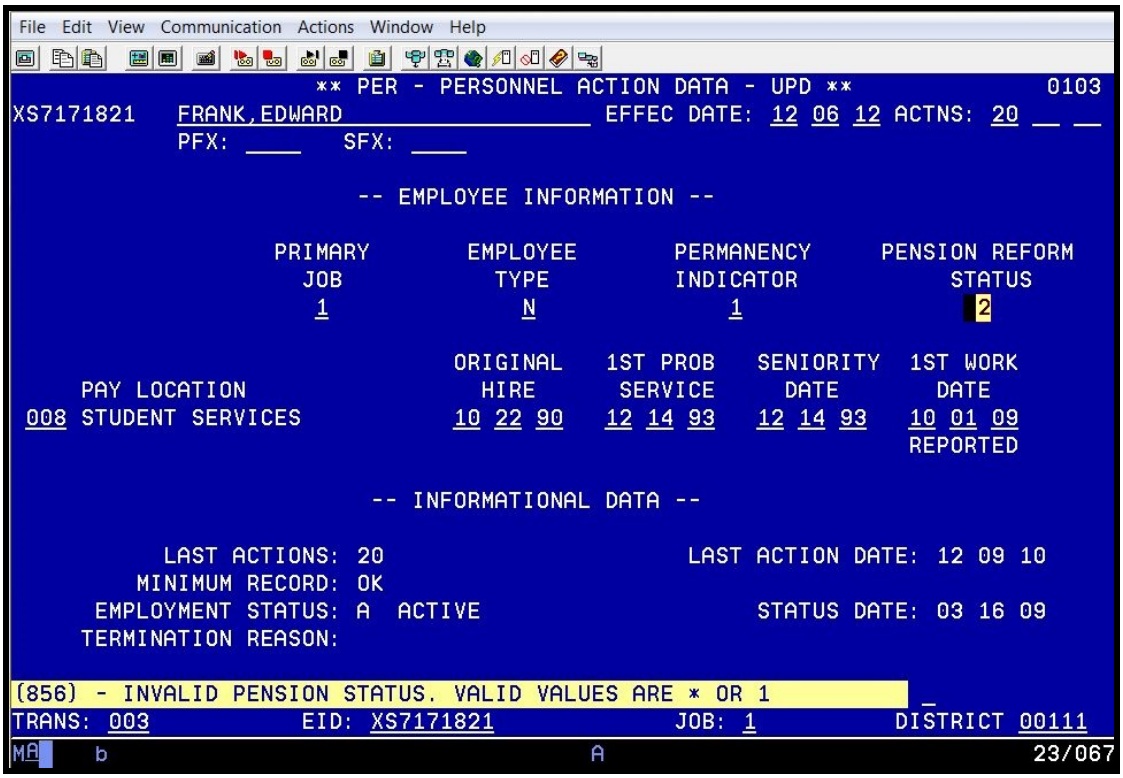
Employee Data Base Function 01 or Function 04, Screen 003

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 PEPRA.** 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

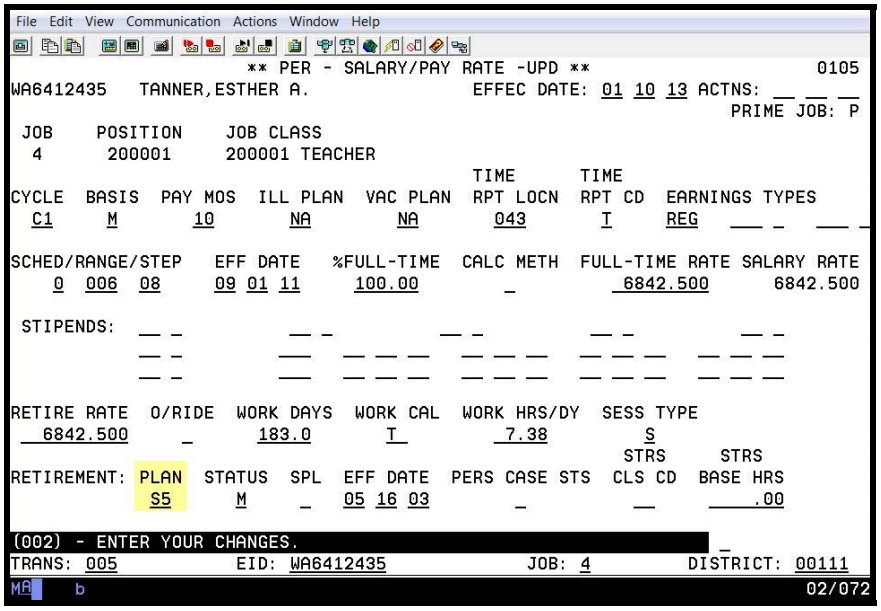
When an invalid value is entered in the Pension Reform Status field in Function 01, Screen 003, an error message will appear in the message bar, “(856) - INVALID PENSION STATUS. VALID VALUES ARE * OR 1.”

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.

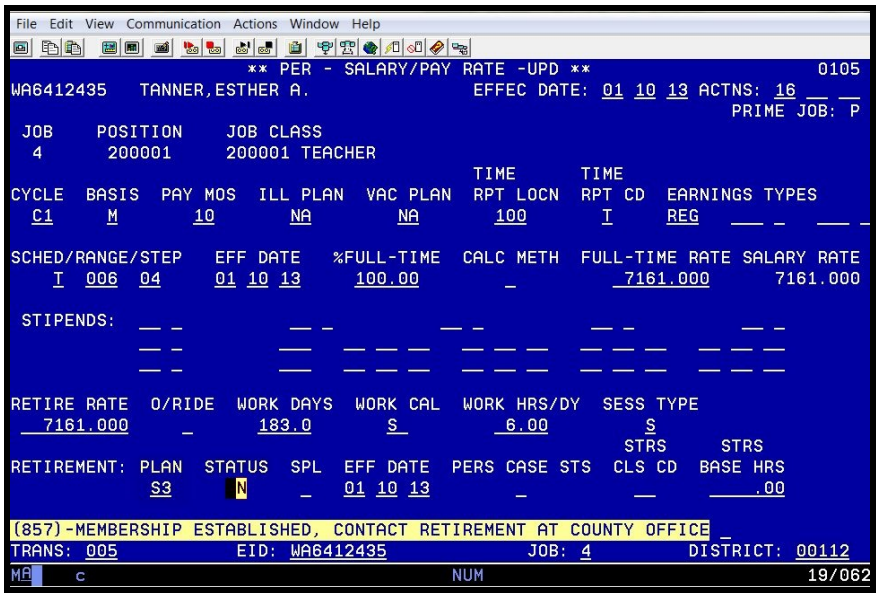
Example – The edit message when HRS finds an employee has established CalSTRS membership in another district.

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



Employee Data Base Function 01, Screen 005

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



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.

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. 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.

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@lacoe.edu
Tammy Sanders	(562) 922-5449	Sanders_Tammy@lacoe.edu
Claudia E. Flores	(562) 401-5453	Flores_ClaudiaE@lacoe.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 *Verification for Employer Approved Leaves* form (SC1553).
2	Employee submits to CalSTRS the employer verification with the *Redeposit of Permissive or Non-qualified Service Credit* 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 *Irrevocable Payroll Authorization* form. If the payroll deductions are to be tax-deferred, the member must also complete and sign the form.
9	The employee sends back both the completed *Irrevocable Payroll Authorization* and the *Payroll Deduction Election* forms to **CalSTRS** **Attn: Accounting Cash Receipts** **P.O. Box 161235** **Sacramento, CA 95816-1235**
10	CalSTRS sends LACOE a letter regarding the employee's intent to purchase service credits with a copy of the completed *Irrevocable Payroll Authorization* and the *Payroll Deduction Election* forms.
11	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. IMPORTANT: **Do not attempt to set up a deduction.** Districts are restricted from using STRS GTN Numbers 109 and 110.

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)

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

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

PAYROLL DEDUCTION ELECTION

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

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____

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

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

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: 109


                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: 002    KEY 1: 109       KEY 2: ____      KEY 3: ____      DIST: 00111
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: 110


                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: 002    KEY 1: 110       KEY 2: ____      KEY 3: ____      DIST: 00111
MA    b                                                                04/022
```

Function 16, Screen 002 - GTN 110

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
	949.96

```
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 DED0000000110    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

The Voluntary Deduction Screen (023) after payroll has processed.

```
File  Edit  View  Communication  Actions  Window  Help
                    ** PER - VOLUNTARY DEDUCTIONS - UPD **                0123
GE1156736   GATES,ZACHARY                                  EMPL STATUS ACTIVE

 PRIMARY JOB: 1                JOB TITLE: SUB TEACHER
BENEFIT ELIG: F            DATE OF BIRTH: 01 01 76   FIRST PROB SERVICE:11 01 98
   FULL/PART: F     DEPENDENTS: 1        BARGAINING UNIT: ST    CAFE MAX:

 GTN                        VENDOR  DEDUCTION BALANCE DEDUCTION BEGINNING   END
NUMBER DESCRIPTION TYPE      CODE     AMOUNT   STATUS  BALANCE    DATE      DATE
 109    BUY STRS     R   0000000133   608.48          60848.00  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __
 ___                     __________  _______         ________  __ __ __  __ __ __

(002) - ENTER YOUR CHANGES.                                                  _
TRANS: 023            EID: GE1156736            JOB: 1          DISTRICT  00111
MA    b                                NUM                                24/054
```

Function 01 or Function 04, Screen 023

SECTION II.

HANDS-ON EXERCISES

Intentionally left blank

Exercise 1 - Non-Member to Member

CALSTRS

[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: COLLEEN

MI: C

ADDRESS (number, street, apt or suite no.): 1601 NEVER ST

CITY: ANYWHERE, CA 90242

STATE

ZIP CODE

DATE OF BIRTH (MM/DD/YYYY): 10/21/1985

EMAIL ADDRESS: MCDONALD@AOL.COM

TELEPHONE

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

CALSTRS

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	POSITION HIRE DATE
Substitute Teacher	9/1/2011

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

Required Signature

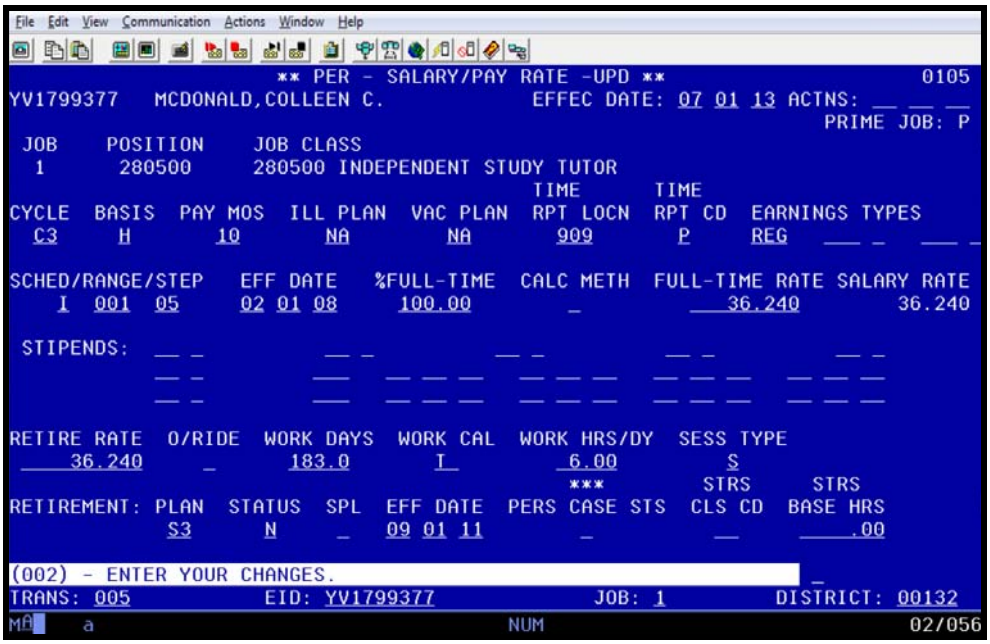
I certify that the above-named employee was provided information about their right to elect membership in the CalSTRS Defined Benefit Program and, if electing membership, is eligible to elect membership in the CalSTRS Defined Benefit Program as of the membership date provided.

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).

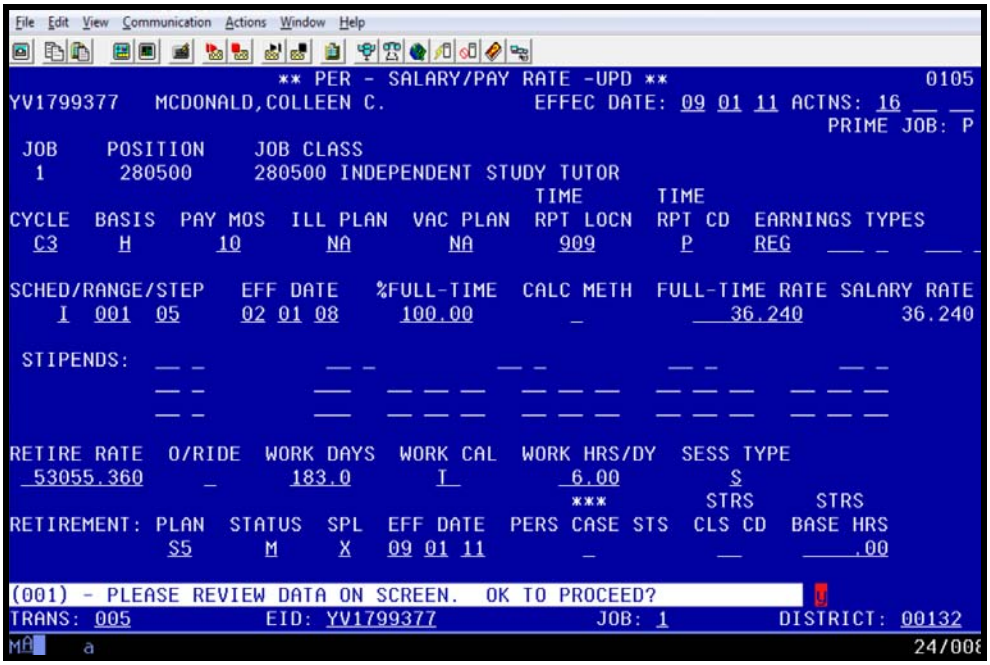
EMPLOYER OFFICIAL'S SIGNATURE	DATE (MM/DD/YYYY)
EMPLOYER NAME	COUNTY AND DISTRICT CODE
EMPLOYER OFFICIAL'S NAME AND TITLE	

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

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



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.



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.

```
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
                                          TIME      TIME
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
                                            ***        STRS     STRS
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).

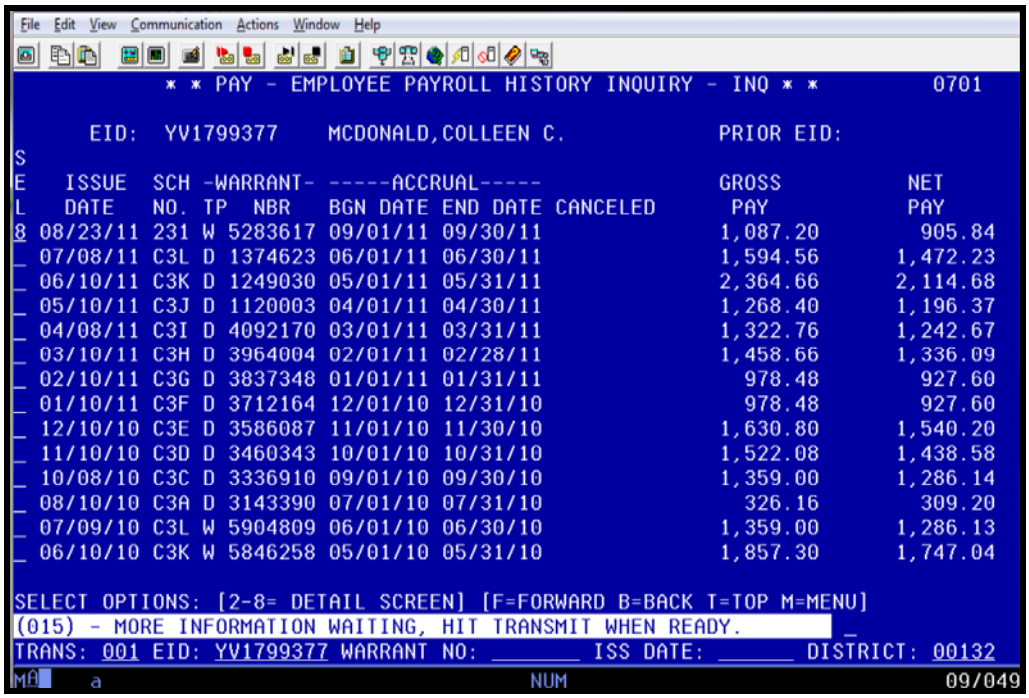
Fields	Points to Remember
EFFEC DATE	This is the date of employee action. It must match the Retirement Effective Date.
ACTNS	Use Action Code 16 (Retirement Change) in this field.
RETIRE RATE	This is system generated. Do not override unless it is for a 10 ½ or 11 ½ full-time monthly assignment, summer 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

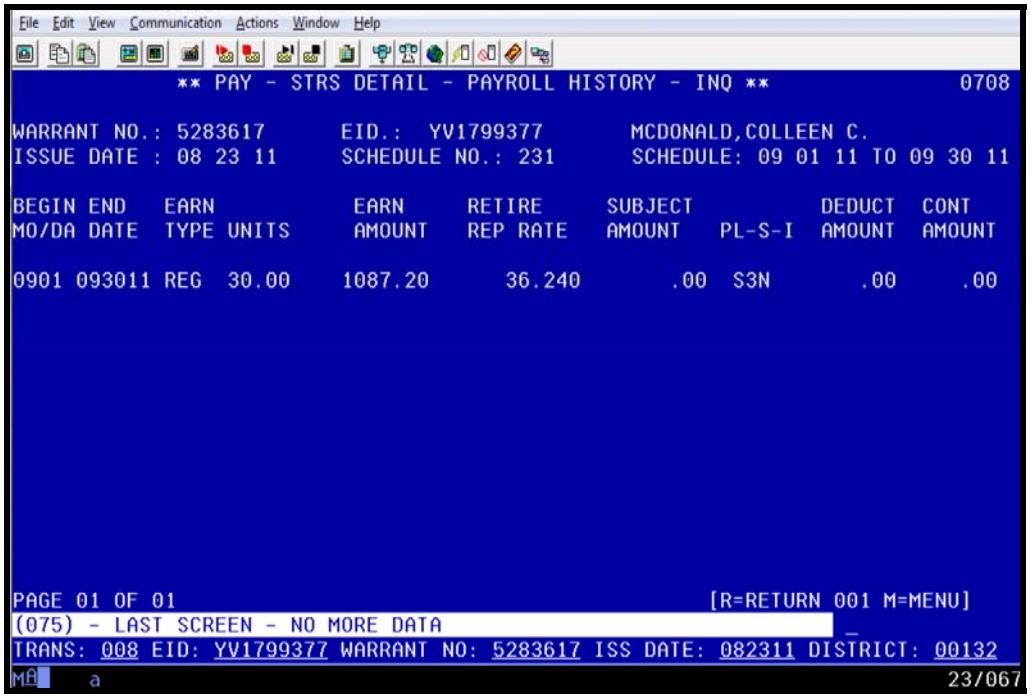
Exercise 2 - RX/LX Adjustments

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.

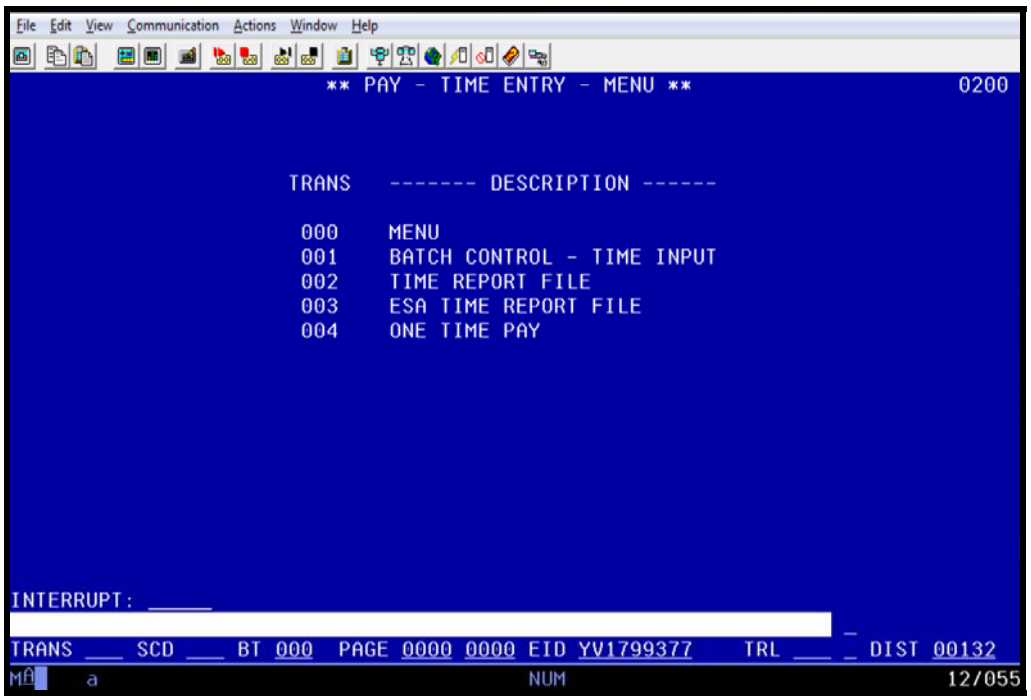


4. On the first row of the **SEL (Select) column**, type **8** to navigate to the STRS Detail Screen (008) to see how the earnings were originally processed.



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.

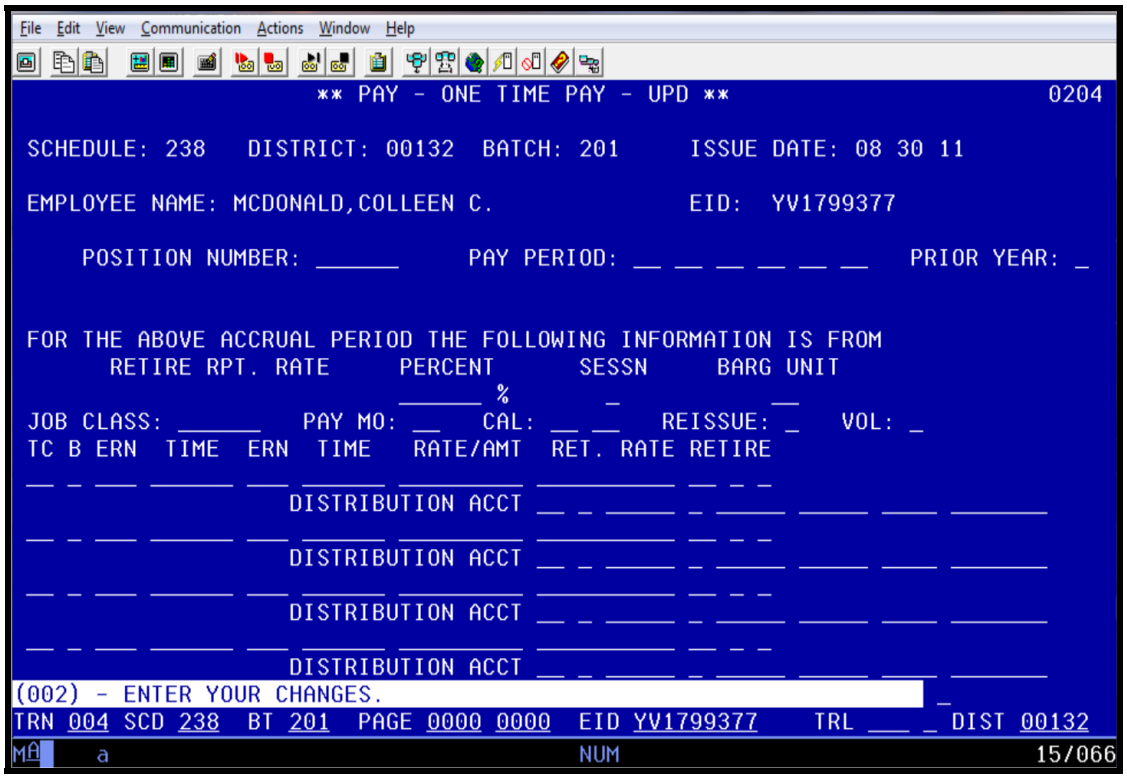


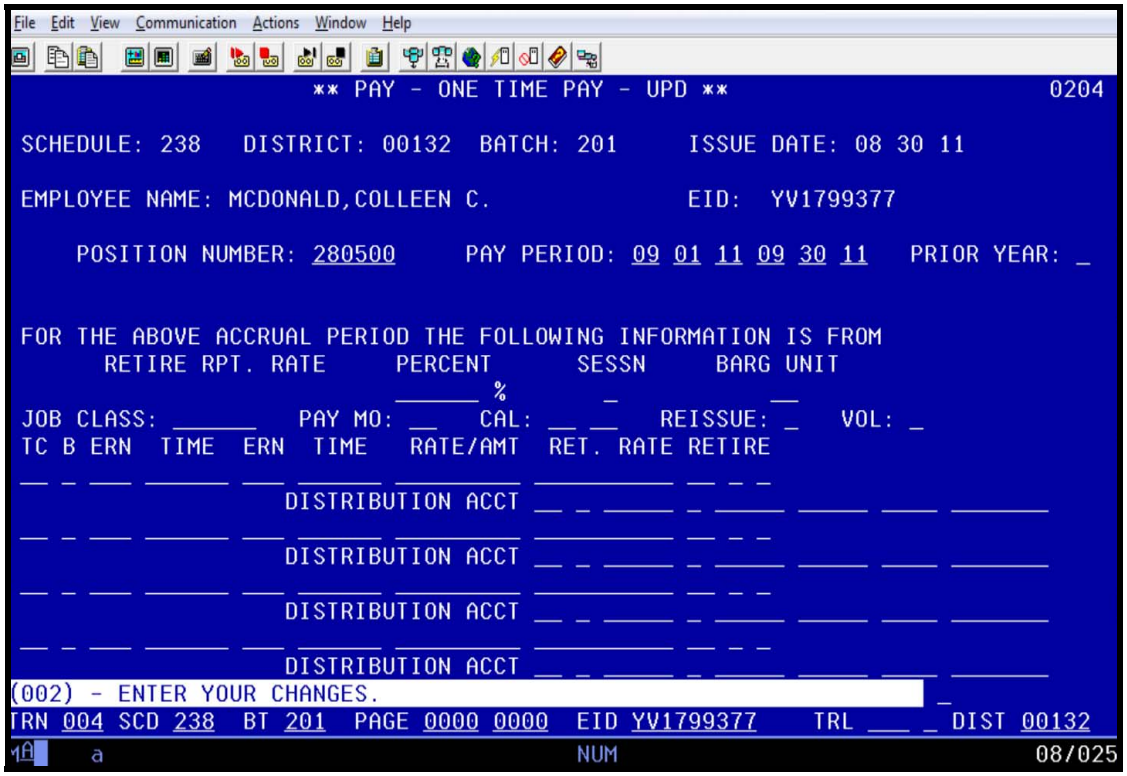
From the Time Entry Menu, navigate to the Batch Control Screen (001) to create a batch.

```
** 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
MA    a                                NUM                            15/039
```

```
** 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?  Y
TRN 001 SCD 238  BT 201  PAGE 0000 0000  EID YV1799377    TRL ___ _ DIST 00132
MA    a                                NUM                            12/036
```

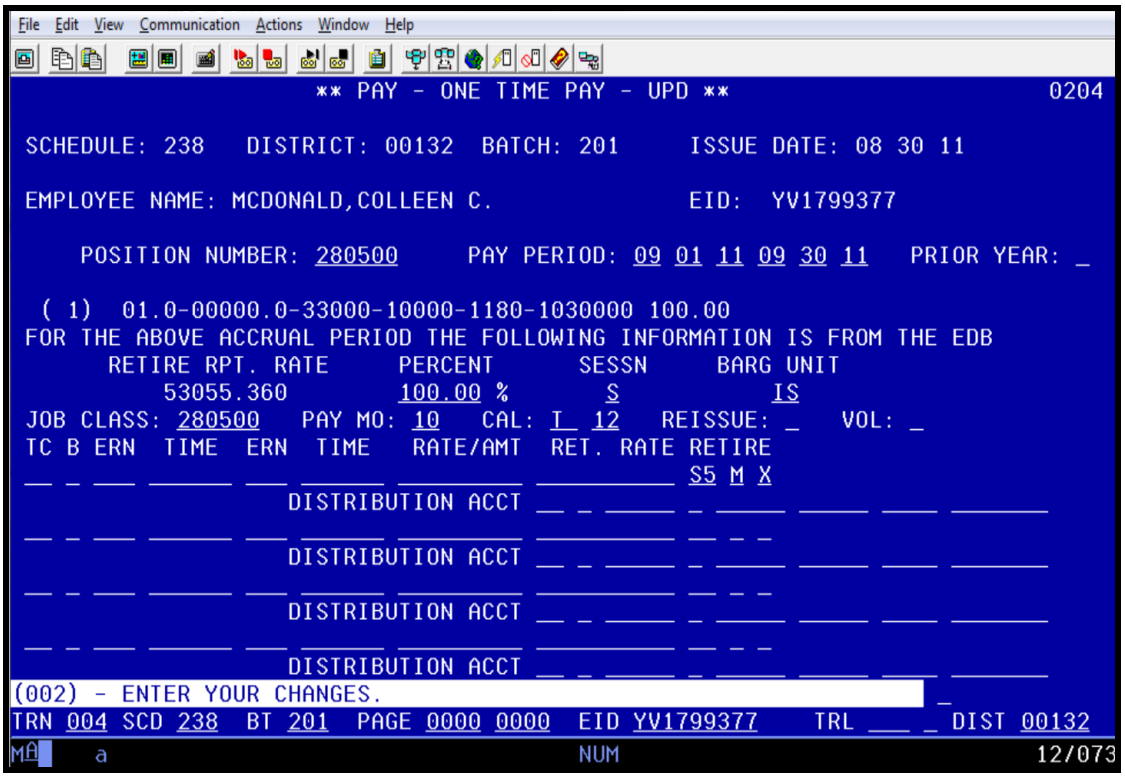
Once the batch is created, navigate to the One Time Pay Screen (004).



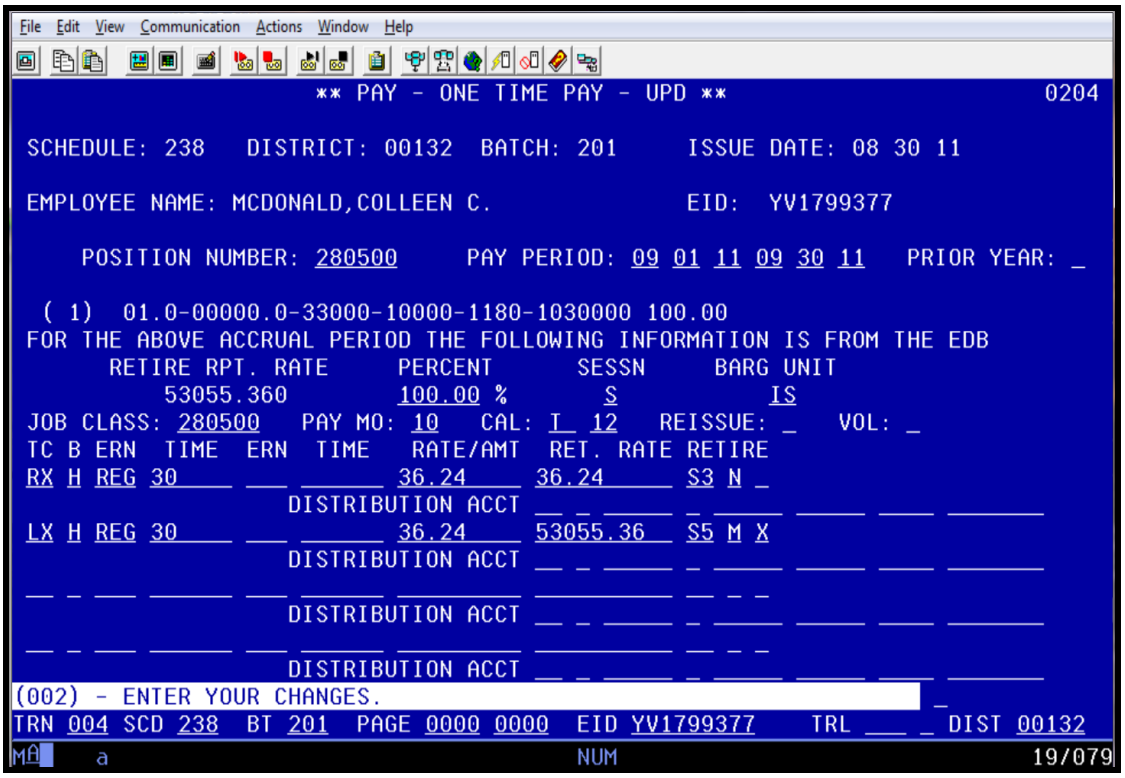


7. In the **Position Number field**, type the position number.
8. In the **Pay Period field**, type the pay period that will be adjusted.
9. Hit the **Enter key** on your keyboard.

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



10. In the transaction lines, enter the RX/LX transactions.
11. Hit the **Enter key** on your keyboard.



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
       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 __ _ _____ _ _____ _____ ____ _______
(696) - EARNINGS EXIST IN PAY HISTORY,  USE AUTOMATED PROCESS          _
TRN 004 SCD 238  BT 201  PAGE 0000 0000  EID YV1799377    TRL ___ _ DIST 00132
MA    a                                NUM                            12/077
```

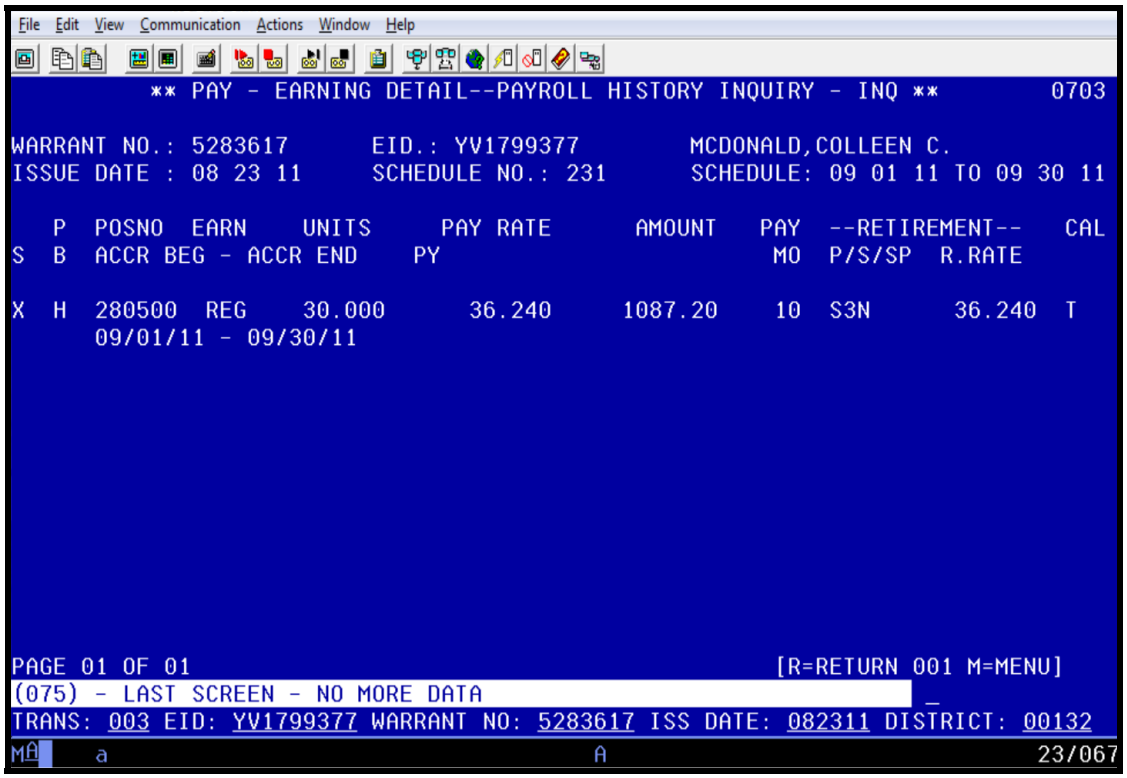
Navigate to Function 07, Transaction 001 to retrieve the transaction the will need the RX/LX adjustment.

```
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
MA    a                                NUM                            17/016
```

```
File  Edit  View  Communication  Actions  Window  Help
            * * PAY - EMPLOYEE PAYROLL HISTORY INQUIRY - INQ * *          0701

      EID:  YV1799377    MCDONALD,COLLEEN C.            PRIOR EID:
S
E   ISSUE  SCH -WARRANT- -----ACCRUAL-----               GROSS          NET
L   DATE   NO. TP  NBR   BGN DATE END DATE CANCELED       PAY           PAY
3 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.

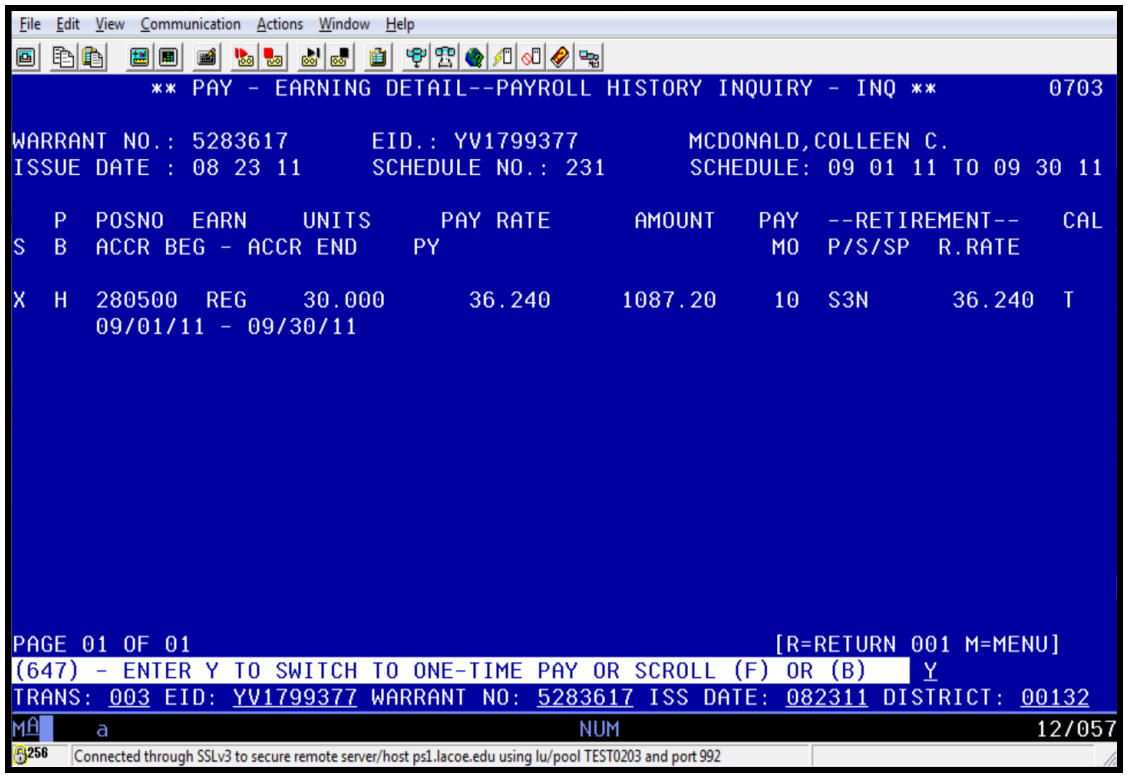
```
File  Edit  View  Communication  Actions  Window  Help
          ** PAY - EARNING DETAIL--PAYROLL HISTORY INQUIRY - INQ **        0703

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
```



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.



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?                 Y
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.

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  E
TRN 004 SCD 238  BT 201  PAGE 0001 0001  EID YV1799377    TRL ___ _ DIST 00132
MA    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
MA    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 must 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 must 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)

CALSTRS

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: • 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: • 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

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 to 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%.

SAMPLE

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.

SAMPLE

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

By _____
Superintendent

Signature: _____

Name: _____

Address: _____

_____

_____

Approved as to form:

By _____

Legal Advisor

SAMPLE

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
                                          TIME      TIME
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             183.0        T           6.00          S
                                                          STRS     STRS
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

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

SCHED/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             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
      RETIRE 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

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
                                          TIME      TIME
CYCLE  BASIS  PAY MOS  ILL PLAN  VAC PLAN  RPT LOCN  RPT CD  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                                .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

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   __ __ __ __ __ __ __ __ __ __ __ __ __
 10 01 08 10 31 08 10 08  23    0     0   __ __ __ __ __ __ __ __ __ __ __ __ __
 11 01 08 11 30 08 11 08  16    0     0   __ __ __ __ __ __ __ __ __ __ __ __ __
 12 01 08 12 31 08 12 08  14    0     0   __ __ __ __ __ __ __ __ __ __ __ __ __
 01 01 09 01 31 09 01 09  19    0     0   __ __ __ __ __ __ __ __ __ __ __ __ __
 02 01 09 02 28 09 02 09  18    0     0   __ __ __ __ __ __ __ __ __ __ __ __ __
 03 01 09 03 31 09 03 09  21    0     0   __ __ __ __ __ __ __ __ __ __ __ __ __
 04 01 09 04 30 09 04 09  17    0     0   __ __ __ __ __ __ __ __ __ __ __ __ __
 05 01 09 05 31 09 05 09  20    0     0   __ __ __ __ __ __ __ __ __ __ __ __ __
 06 01 09 06 30 09 06 09  14    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

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   ISSUE  SCH -WARRANT- -----ACCRUAL-----              GROSS          NET
L   DATE   NO. TP  NBR   BGN DATE END DATE CANCELED      PAY           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 END    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

```
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 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	=	0.5846
					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 **<0.0585>**
(Error in Retirement Reporting Rate)

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
E   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
_
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_
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
MA    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
MA    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
```

CALSTRS
HOW WILL YOU SPEND YOUR FUTURE?

DB Contribution Line Report

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

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

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

Salary Rate	Earnings	Contributions	Accrual Period
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**	

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	DISTRICT	DATE OF NOTICE
Certificated Payroll Office	HRS HIGH SCHOOL	July 1, 2009
PREPARED BY	TELEPHONE NUMBER(S)	
YOUR TRAINER	(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	SOCIAL SECURITY NUMBER	OTHER DISTRICT(S)
FONDA, JANE	EID: FJ1668766	
☐ New STRS Member	QUALIFIED EFFECTIVE DATE 09/01/1985	☐ Full time temporary contract/filling true vacancy
☐ Elected into membership: Effective date should be within pay period in which form was signed and contributions should be taken.		
☐ Member of STRS qualified with prior service.	EFFECTIVE DATE	☐ Nonmember during this period. (Unable to locate qualifying service.)
OTHER COMMENTS ☑ 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)	DATE SENT TO COUNTY	EMPLOYEE STATUS REPORT (EIR) (DO IMMEDIATELY)	UPDATE (DATE)
☐ Submission of M-1 required		☑ Please update retirement plan on personnel screen 005	

PAYROLL ADJUSTMENT	DATE	CYCLE NO.	SCHED. NO.	ISSUE DATE
☐ Correction of over/under deduction of STRS contribution occurred on				

PAYROLL ADJUSTMENT	DEPOSIT NO.	DATE	PAYROLL ADJUSTMENT (NO DISTRICT ACTION REQUIRED–INFORMATION ONLY)	DATE CORRECTED
☐ Cash Collection			☐ 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	LAST DAY OF SERVICE	DATE TERMINATED (EIR UPDATED)	Do not make any further adjustments on this service unless specifically requested by our office.
① Owes contributions			
TERMINATED OR ACTIVE EMPLOYEE	DATE ADJ COMPLETED BY DISTRICT	Payroll Adjustment must be made within **30 days of above date.**	
② Due contributions			
ACTIVE EMPLOYEE	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.
③ Owes contributions			
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)	
		Start _____ Finish _____	
MANUAL CORRECTION REQUIRED	CORRECTED (REPORT MONTH)	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

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      T 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
                                            TIME      TIME
CYCLE  BASIS  PAY MOS  ILL PLAN  VAC PLAN  RPT LOCN  RPT CD  EARNINGS TYPES
  C2     M       10       NA        NA       005       T     REG   ___ _   ___ _

SCHED/RANGE/STEP   EFF DATE   %FULL-TIME  CALC METH  FULL-TIME RATE SALARY RATE
    T  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
                                                        STRS     STRS
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

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

                              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 01 09 30 01 09 01  19    0    0                                  __   __    __
 10 01 01 10 31 01 10 01  23    0    0                                  __   __    __
 11 01 01 11 30 01 11 01  18    0    0                                  __   __    __
 12 01 01 12 31 01 12 01  14    0    0                                  __   __    __
 01 01 02 01 31 02 01 02  17    0    0                                  __   __    __
 02 01 02 02 28 02 02 02  17    0    0                                  __   __    __
 03 01 02 03 31 02 03 02  21    0    0                                  __   __    __
 04 01 02 04 30 02 04 02  17    0    0                                  __   __    __
 05 01 02 05 31 02 05 02  22    0    0                                  __   __    __
 06 01 02 06 30 02 06 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    b                                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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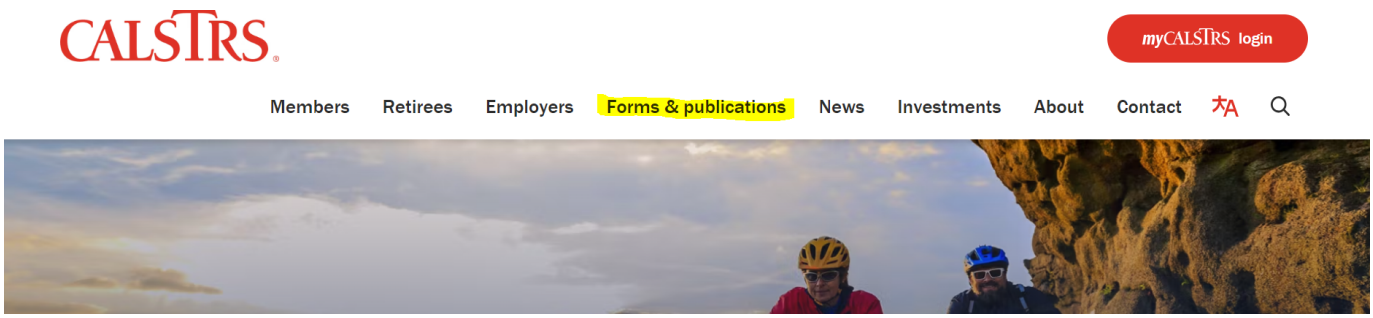
Forms

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@lacoe.edu. 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.