

# 29<sup>th</sup> Annual Local Government Conference

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## Retirement Reporting: Elected and Appointed Officials

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Presented by:  
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# What you will learn today:

- The new requirements of Regulation 315.4
- How to complete a Standard Work Day and Reporting Resolution for Elected and Appointed Officials (RS2417-A)
- How to determine a Standard Work Day
- How to create a Record of Activity
- How to calculate a Record of Activity
- How to determine if an official is a timekeeper
- How to report service credit for an official

# Regulation 315.4

Effective August 12, 2009 and amended August 19, 2015

## New Requirements:

- Officials are required to keep a 3 month Record of Activity (ROA)
- Individual ROA results are required
- ROA's must be kept on file for 30 years
- Resolutions must be publicly posted for a minimum of 30 days
- Resolutions and Affidavit of Postings must be submitted to the Retirement System
- As of August 2015 timekeepers are no longer required to be listed on the resolution
- Failure to comply with the Regulation will result in suspension of service crediting and membership benefits for the officials.

# Standard Work Day and Reporting Resolution (RS2417-A)



Office of the New York State Comptroller  
 New York State and Local Retirement System  
 Employees' Retirement System  
 Police and Fire Retirement System  
 110 State Street, Albany, New York 12244-0001

## Standard Work Day and Reporting Resolution for Elected and Appointed Officials

**RS 2417-A**  
 (Rev. 8/15)

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

(Name of Employer) / (Location Code)

Title	Standard Work Day (Hrs/day) Min. 6 hrs Max. 8 hrs	Name (First and Last)	Social Security Number (Last 4 digits)	Registration Number	Tier 1 (Check only if member is in Tier 1)	Current Term Begin & End Dates <i>(mm/dd/yy-mm/dd/yy)</i>	Record of Activities Result*	Not Submitted (Check only if official did not submit their Record of Activities)
<b>Elected Officials</b>								
					<input type="checkbox"/>			<input type="checkbox"/>
					<input type="checkbox"/>			<input type="checkbox"/>
					<input type="checkbox"/>			<input type="checkbox"/>
<b>Appointed Officials</b>								
					<input type="checkbox"/>			<input type="checkbox"/>
					<input type="checkbox"/>			<input type="checkbox"/>
					<input type="checkbox"/>			<input type="checkbox"/>

SEE INSTRUCTIONS FOR COMPLETING FORM ON REVERSE SIDE

I, \_\_\_\_\_, secretary/clerk of the governing board of the \_\_\_\_\_, of the State of New York, do hereby certify that I have compared the foregoing with the original resolution passed by such board at a legally convened meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ on file as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

(Name of secretary or clerk) (Circle one) (Name of Employer)

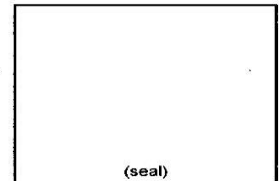
IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Signature of the secretary or clerk) (Name of Employer)

**Affidavit of Posting:** I, \_\_\_\_\_, being duly sworn, deposes and says that the posting of the Resolution began on \_\_\_\_\_ and continued for at least 30 days. That the Resolution was available to the public on the \_\_\_\_\_

(Name of secretary or clerk) (Date)

- Employer's website at \_\_\_\_\_
- Official sign board at \_\_\_\_\_
- Main entrance secretary or clerk's office at \_\_\_\_\_



# Items Required to be listed on the RS2417A

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

# When should a Resolution be passed?

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

# Determining the Standard Work Day

- Every title must have a Standard Work Day whether or not that title is held by a Retirement System member
- The Standard Work Day is used to calculate the ROA result for each official
- The Standard Work Day must be between 6.00 hours and 8.00 hours per day
- Use RS2417A for Elected and Appointed Officials
- Use RS2418 for all other employees

# What is a Record of Activities?

- An ROA is a 3 month log of the duties performed and hours worked
- The 3 month ROA is used to determine the service credit that will be reported to the Retirement System
- An ROA is good for up to 8 years provided that the officials' duties and hours have not substantially changed
- A Recertification of the Record of Activities (RS2419) must be signed with each new term of office
- When an official recertifies to the previous ROA they should be listed on the Resolution with the same ROA result that was previously listed
- An official must create a new ROA any time his or her hours or duties have changed
- The ROA result is the average days worked per month that will be reported to the Retirement System



### Example of One Month of an Elected/Appointed Official's Record of Activities

*By signing below I attest to the accuracy of the information provided herein.*

Name | Signature | Title: *John Smith, John Smith, Town Supervisor* Date ROA submitted: 5/15/16

APRIL						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
DO NOT INCLUDE ON CALL HOURS						1
3	4	5	6	7	8	9
	1:00 – 2:00: taxpayer mtg. 2:00 – 3:00: return phone calls 12:00 mid – 1:00: emergency call re: dog warden	12:00 – 3:00: prepare speech for 4th luncheon 3:00 – 4:00: return phone calls	9:00 – 11:00: routine correspondence 1:00 – 3:00: guest speaker — luncheon mtg. 4:00 – 7:00: return phone calls	9:00 – 9:30: conference call with East and North Anytown 9:30 – 12:00: prepare for mtg. on 4/13 1:00 – 2:00: return phone calls	9:00 – 11:00: prepare speech and materials for 4/11 mtg. 11:00 – 12:00: routine correspondence 4:00 – 5:00: return phone calls	9:00 – 12:00: committee mtg. on zoning
	3 hrs.	4 hrs.	5 hrs.	4 hrs.	4 hrs.	3 hrs.
10	11	12	13	14	15	16
	8:00 – 10:00: guest speaker breakfast mtg. Rotary Club 1:00 – 2:00: routine correspondence 2:00 – 3:00: return phone calls	9:00 – 11:00: mtg. with attorney — board issues 11:00 – 12:00: return phone calls 7:00 – 10:00: Board mtg.	9:00 – 10:00: travel to Anytown for work-related activity 10:00 – 1:00: mtg. with East and North Anytown 1:00 – 2:00: return travel (work-related)	9:00 – 11:00: finalize minutes of mtg. 4/13 and distribute 1:00 – 3:00: routine correspondence 3:00 – 4:00: return phone calls	9:00 – 12:00: budget preparation 12:00 – 1:00: return phone calls	
	4 hrs.	6 hrs.	5 hrs.	5 hrs.	4 hrs.	
17	18	19	20	21	22	23
	12:00 – 4:00: mtg. with attorney — preparation for 4/25 mtg. 6:00 – 7:00: return phone calls	9:00 – 12:00: budget preparation 1:00 – 3:00: preparation for mtg. 4/21 3:00 – 4:00: return phone calls	10:00 – 12:00: routine correspondence 1:00 – 2:00: finalize arrangements for mtg. 4/21 11:00 – 2:00: other mtg.	1:00 – 3:00: luncheon mtg. with West Anytown 5:00 – 6:00: return phone calls	11:00 – 12:00: finalize preparation for mtg. 4/25 1:00 – 2:00: return phone calls	
	5 hrs.	6 hrs.	6 hrs.	3 hrs.	2 hrs.	
24	25	26	27	28	29	30
5:00 – 7:00: travel to mtg. site	9:00 – 12:00: mtg. session 1 — Solid Waste Mgmt. with muss. assn. 1:00 – 3:00: session 2 5:00 – 8:00: dinner session and discussion	1:00 – 3:00: finalize mtg. notes 3:00 – 4:00: return phone calls	11:00 – 12:00: budget preparation 12:00 – 2:00: opening day ceremony Life League 3:00 – 4:00: return phone calls	9:00 – 11:00: prepare for budget mtg. tonight 12:00 – 1:00: return phone calls 7:00 – 10:00: budget mtg.	12:00 – 2:00: routine correspondence 2:00 – 3:00: return phone calls	
2 hrs.	8 hrs.	3 hrs.	4 hrs.	6 hrs.	3 hrs.	

*Officials should extend their calendars beyond three months to make up for any time they were absent during the three-month period.*

# Sample entries:

MONDAY	THURSDAY
<p>9:00 – 11:00 prepare speech and materials for 4/11 meeting <b>8</b></p> <p>11:00 – 12:00 routine correspondence</p> <p>4:00 – 5:00 return phone calls</p> <p>4 hrs</p>	<p>9:00 – 12:00 committee meeting on zoning <b>9</b></p> <p>3 hrs</p>
<p>9:00–12:00 budget preparation <b>15</b></p> <p>12:00–1:00 return phone calls</p> <p>4 hrs</p>	<p><b>16</b></p>

# Appropriate Time

- Answering constituent phone calls
- Attending municipality sponsored events
- Discussing issues with constituents while out of the office
- Attending municipality's board/committee meetings
- Preparing for municipality meetings
- Community activities in partnership with the municipality

The Governing Board must review each entry listed on the ROA to determine if the entries are appropriate. The Board must exclude any duties that are not job related from the calculation.

# Inappropriate Time

- On-call time (unless called out)
- Time attending campaign events
- Attendance at political party rally/candidates events
- Board and committee meetings for private organizations
- Socializing after legislative meeting
- Personal volunteer work
- Services not paid for by the municipality (e.g., wedding ceremonies)

# Failure to Submit an ROA

- The official must be listed on a Resolution and be checked as “Not Submitted”
- Pension Integrity will send correspondence by mail requesting an ROA
- A certified letter will be sent if the ROA is not received by the due date
- If compliance is not met the officials’ salary and service credit will be suspended for that employer
- The employer must continue reporting the official

# Calculating an ROA Result

- Calculate the total hours in the ROA
- Divide the total hours by the amount of months in the ROA to get the average hours worked per month
- Divide the average hours worked per month by the Standard Work Day to get the average days worked per month
- The final number will be the ROA result listed on the Resolution
- Do not round until the end

## Example:

Total hours in 3 month ROA = 100.00

100.00 total hours ÷ 3 months = 33.3333

33.333 average hours ÷ 6 SWD = 5.55555

Round up to get an ROA result of 5.56

\*Always round up even if you would round down using normal rounding rules

A large, stylized silhouette of a human figure is positioned on the left side of the slide. The silhouette is filled with a solid red color and has a white outline. It is facing right. The background is white, and the silhouette is partially overlaid by the text area.

# What is a Timekeeper?

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



# Acceptable Timekeeping System

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

- Examples of a timekeeping system are:
- Hard copy (paper) time sheets
- Electronic time sheets
- Punch cards

# Reporting Service Credit

The days/month on the Resolution must be converted for the monthly report.

## Bi-weekly payroll example:

- Start with the days/month from the resolution  
**Days on Resolution = 5.56**
- Days/month  $\times$  12 = Total Days/Year  
**5.56  $\times$  12 = 66.72 total days/year**
- Total days/year  $\div$  # of pay periods =  
days worked by pay period  
**66.72  $\div$  26 bi-weekly = 2.5661538 days/pay period**

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

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

# Reporting Service Credit

## Monthly Payroll

ROA result is 5.56

$5.56 \times 12 \text{ months} \div 12 \text{ pay periods} = \mathbf{5.56}$  monthly

## Quarterly Payroll

ROA result is 5.56

$5.56 \times 12 \text{ months} \div 4 \text{ pay periods} = 16.68$  per quarter

## Annual Payroll

ROA result is 5.56

$5.56 \times 12 \text{ months} \div 1 \text{ pay period} = \mathbf{66.72}$  annually

**\*Refer to the maximum days to report hand out for an ROA result greater than 21.67**

# Adjustments

- Adjustments may be required if the officials' reported days worked were not calculated using the ROA result
- Adjustments may be done on paper forms or using our online reporting system
- Adjustments are required to go back to when the official started their first term of office if no prior ROA's are on file



# Who is responsible for these tasks?

Every municipality is different. Some places share tasks while others have specific positions that deal with each task.

Typically:

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

# Resources

- Review the handouts provided to you
- Give our office a call (518) 402-3815
- Email the Pension Integrity Bureau for general information at: [PensionIntegrity@osc.state.ny.us](mailto:PensionIntegrity@osc.state.ny.us)
- Visit our website at [www.osc.state.ny.us/retire](http://www.osc.state.ny.us/retire)
  - Click on the Employers tab
  - Click Reporting Elected & Appointed Officials



**QUESTIONS?**



# THANK YOU!



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