

## Employer Information Circulars

Below is a list of Employer Information Circulars published by CalSTRS. This is being provided as a reference tool only to assist employers in their research. The circulars can be downloaded in their entirety from the CalSTRS website at [www.calstrs.com/Employers](http://www.calstrs.com/Employers).

## Employer Information Circulars

| Employer Information Circular | Volume and Issue Number | Date Issued | Subject  |
|-------------------------------|-------------------------|-------------|--|
| EIC18-4                       | Vol. 34 Issue 4         | 06/25/18    | Creditable Compensation Limit for DB CalSTRS 2% at 62 Members.   |
| EIC18-3                       | Vol. 34 Issue 3         | 05/09/18    | Reporting and Payment of Member and Employer Contributions Supersedes 2011 EIC Vol 27 Issue 5.   |
| EIC18-2                       | Vol. 34 Issue 2         | 03/29/18    | Expected 1 Percent Increase in the CalSTRS 2% at 62 Member Contribution Rate.  |
| EIC18-1                       | Vol. 34 Issue 1         | 03/12/18    | Pension plan limits for tax year 2018.   |
| EIC17-4                       | Vol. 33 Issue 4         | 04/19/17    | Creditable compensation limits for PEPRAs FY 2017-18.  |
| EIC17-2                       | Vol. 33 Issue 2         | 02/22/17    | Pension plan limits for tax year 2017.   |
| EIC17-1                       | Vol. 33 Issue 1         | 01/17/17    | Potential changes to 2% at 62 contribution rates. Rates may increase effective July 1, 2017, depending on the decisions the CalSTRS board makes with respect to the actuarial assumptions. |
| EIC16-4                       | Vol. 32 Issue 4         | 05/11/16    | FY 2016-17 creditable compensation limits for 2% at 62 members.  |
| EIC16-3                       | Vol. 32 Issue 3         | 02/24/16    | Exemption from separation from service requirement imposed immediately after retirement for critically needed positions. Addresses current teacher shortages and the exemption process.    |
| EIC16-2                       | Vol. 32 Issue 2         | 02/09/16    | CalPERS/CalSTRS Decision Tree discontinued.  |
| EIC16-1                       | Vol. 32 Issue 1         | 02/09/16    | Pension plan limits for tax year 2016 - IRS and PEPRAs limits.   |
| EIC15-3                       | Vol. 31 Issue 3         | 07/22/15    | Common audit findings. Provides guidance on how to avoid these findings in the future.   |
| EIC15-2                       | Vol. 31 Issue 2         | 04/17/15    | FY 2015-16 Creditable compensation limits for 2% at 62 members.  |
| EIC15-1                       | Vol. 31 Issue 1         | 06/30/15    | Pension plan limits for tax year 2015- IRS and PEPRAs limits.  |

Below are some of the forms most commonly used by employees and districts. This chart is intended to notify districts of the latest versions available for each form, what signatures are required and where to mail the forms.

| Form Number | STRS Form Name  | Updated | To Be Completed By: |          |               | Approval/Certification                    | Mail/Jet To:  | Copy to County Office? |
|-------------|---|---------|---------------------|----------|---------------|---|---------------|------------------------|
|             |   |         | District            | Employee | County Office |   |               |                        |
| DS0260      | Application for Disability Benefits                         | 07/2017 |                     | X        |               | N/A                                       | STRS          | NO                     |
| ES 1161     | Reduced Workload Program Eligibility Certification          | 01/2018 | X                   |          |               | District authorized person                | County Office | Original               |
| ES0350      | Permissive Election & Acknowledgement of Receipt            | 02/2017 | X                   | X        |               | District Supt or authorized deputy        | County Office | Original               |
| ES0372      | Retirement System Election                                  | 02/2017 | X                   | X        | X             | District Official & County Supt sign      | County Office | Original               |
| ES664       | Uniform Service Reemployment Notification                   | 02/2017 | X                   | X        |               | District authorized person                | STRS          | YES                    |
| ES-732      | Employer Certification of Independent Contractor Status     | 08/2009 | X                   |          |               | District representative                   | STRS          | NO                     |
| MS 0287     | Redeposit or Purchase of Permissive Service Credit          | 01/2017 |                     | X        |               | N/A                                       | STRS          | NO                     |
| MS0002      | One-Time Death Benefit Recipient                            | 01/2018 |                     | X        |               | N/A                                       | STRS          | NO                     |
| OSSC 304    | Out-of-State or Foreign School Service Credit Certification | 01/2017 |                     | X        |               | Employer representative (Former employer) | STRS          | NO                     |
| RF 1360     | Refund Application  | 01/2018 |                     | X        | X             | County Supt certification                 | County Office | Original               |
| SC 1553     | Verification for Employer-Approved Leaves                   | 07/2010 | X                   |          |               | District representative                   | STRS          | NO                     |
| SR 0164     | Request for Post Retirement Limit Exemption                 | 11/2014 | X                   |          |               | District Supt or authorized deputy        | STRS          | YES                    |
| SR 0554E    | Express Benefit Report                                      | 01/2018 | X                   | X        |               | District Supt or authorized deputy        | Emp/STRS      | NO                     |
| SR 0559     | Employment Termination or Sick Leave Data Correction        | 07/2015 | X                   |          |               | District Supt or authorized deputy        | STRS          | NO                     |
| SSA-1945    | Statement Concerning Your Employment Not Covered by SS      | 01/2013 | X                   | X        |               | N/A                                       | STRS          | NO                     |
| AS-0786     | Address Change Request                                      | 02/2017 |                     | X        |               | N/A                                       | STRS          | NO                     |

**Note: It is strongly suggested that the district keeps a copy of all forms completed by the district or requiring district signature**

| Employer Information Circular | Volume and Issue Number | Date Issued | Subject   |
|-------------------------------|-------------------------|-------------|---|
| EIC14-5                       | Vol. 30 Issue 5         | 12/10/14    | Creditable compensation regulations effective January 1, 2015 for 2% at 60 members only. Addresses outgrowth activities, remuneration in addition to salary, non-creditable compensation and other items.                                 |
| EIC14-4                       | Vol. 30 Issue 4         | 09/03/14    | New partners for Pension 403(b) and 457(b) programs.  |
| EIC14-3                       | Vol. 30 Issue 3         | 04/16/14    | FY 2014-15 creditable compensation limits for 2% at 62 members.   |
| EIC14-1                       | Vol. 30 Issue 1         | 02/04/14    | Pension plan limits for tax year 2014 - IRS and PEPRA limits.   |
| EIC13-3                       | Vol. 29 Issue 3         | 11/25/13    | Right of retirement system election when changing positions. Addresses the 180 day grace period granted to correct the error for erroneous contributions to the CalSTRS system for positions deemed classified.                           |
| EIC13-2                       | Vol. 29 Issue 2         | 10/30/13    | For community colleges - reporting faculty and adult education instructors. Must report with assignment code 58.  |
| EIC13-1                       | Vol. 29 Issue 1         | 12/10/14    | Pension plan limits for tax year 2013 - IRS and PEPRA limits.   |
| EIC12-1                       | Vol. 28 Issue 1         | 08/30/12    | Positions not eligible for creditable service - superseded. See ED 2016-04.   |
| EIC11-8                       | Vol. 27 Issue 8         | 12/19/11    | Compensation Review Unit created. Also reminds employers that any retirement incentive paid prior to retirement must be reported to the Defined Benefit Supplement (DBS) account.   |
| EIC11-7                       | Vol. 27 Issue 7         | 12/28/11    | Pension plan limits for tax year 2012 - IRS limits.   |
| EIC11-6                       | Vol. 27 Issue 6         | 12/28/11    | Medicare premium payment program retirement deadline June 30, 2012.   |
| EIC11-5                       | Vol. 27 Issue 5         | 10/31/11    | Reporting member and employer contributions. Can be contractually earned and payment for performing creditable service can be made, even when the service is not performed in the month (only allowed for 2% at 60 members).              |
| EIC11-4                       | Vol. 27 Issue 4         | 09/20/11    | Pension plan limits for tax year 2011 - IRS limits.   |
| EIC11-3                       | Vol. 27 Issue 3         | 08/01/11    | Changes to Education Code 22713 related to the termination of the Reduced Workload Program Agreement (RWP). A member may not terminate agreement unless employee terminates service, retires from service, or returns to full-employment. |
| EIC11-2                       | Vol. 27 Issue 2         | 05/23/11    | Employers must furnish information to CalSTRS when requested as authorized by Education Code Section 22455S. Documentation may be needed to substantiate pay increases and payments of special compensation.                              |
| EIC11-1                       | Vol. 27 Issue 1         | 05/10/11    | Update of CalSTRS 403(b) compliance program.  |

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| EIC09-8                       | Vol. 25 Issue 8         | 05/17/09    | For community colleges - reporting classification codes and base hours for par-time or adult education assignments.   |
| EIC09-5                       | Vol. 25 Issue 5         | 04/14/09    | For community colleges - reporting parity pay for part-time instructors.  |
| EIC09-3                       | Vol. 25 Issue 3         | 05/27/09    | Effects of reduction of funds to schools. How furloughs affect pay rates and service credit for employees.  |
| EIC09-12                      | Vol. 25 Issue 12        | 09/02/09    | For community colleges - earnings for part-time faculty must be reported with annual pay rates. Part-time must report with code 58 but substitute instructors in community colleges should be reported with code 54.  |
| EIC09-10                      | Vol. 25 Issue 10        | 07/21/09    | Reduced Workload Program (RWP) - Employee and employer qualifications and requirements to participate in the program.   |
| EIC08-7                       | Vol. 24 Issue 7         | 11/17/08    | Reporting of elected officials - Education Code 22711 allows members to accrue service credit for time served as an elected officer of an employee organization while on compensated leave of absence (must meet 4 criteria).   |
| EIC08-5                       | Vol. 24 Issue 5         | 04/30/08    | Effects of reduction of funds to schools.   |
| EIC08-11                      | Vol. 24 Issue 11        | 11/10/08    | For community colleges - effective January 1, 2009, threshold for temporary employees change to 67 percent. Previous threshold to be classified as temporary employee was 60 percent. If above threshold, employee mandatorily qualifies for CalSTRS membership.                    |
| EIC07-8                       | Vol. 23 Issue 8         | 07/31/07    | Remuneration paid for the principal purpose of enhancing a member's benefit (spiking) - creditable to the DBS program only. Consequences to the employee and employer for erroneous reporting.  |
| EIC07-4                       | Vol.23 Issue 4          | 04/04/07    | Reminds employers that Education Code requires employers to submit the correct contribution amount due for employee and employer contributions even if member is no longer employed. Also, refunds shall be made to the member within 60 days after employer receives notification. |
| EIC07-13                      | Vol. 23 Issue 14        | 10/23/07    | Exchange and sojourn teacher's exclusion from membership. Only reportable if teacher continues working beyond the terms of the exchange or sojourn formal program.  |
| EIC06-2                       | Vol.22 Issue 2          | 01/20/06    | RWP fulfillment of contract and service credit. Changes to Education Code Section 22713. Superseded by EIC11-03.  |

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| EIC06-10                      | Vol.22 Issue 10         | 12/18/06    | Variances accumulated through the 2005-06 fiscal were closed and billings were issued to the county offices. Previously, variances were carried forward to the next fiscal year; effective July 1, 2007, variances were tracked by fiscal year and invoiced or refunded at the end of the fiscal year (NOTE: with the implementation of P&I charges, variances are billed and refunded on a monthly basis). |
| EIC04-6                       | Vol.20 Issue 6          | 12/15/04    | Social Security Form SSA-1945 "Statement Concerning Your Employment in a Job Not Covered by Social Security). Informs employers of requirement to provide the statement to the employee prior to the start of employment (NOTE: form has been revised since; please use most current form).   |

## Employer Administrative Directives

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| Employer Directive | Employer Directive Number | Date Issued | Subject  |
|--------------------|---------------------------|-------------|--|
| ED18-02            | 2018-02                   | 05/24/18    | Interest and Contribution Rates and Present Value Factor FY 2018-19.   |
| ED18-01            | 2018-01                   | 03/19/18    | Postretirement Earnings Limit for 17-18, 18-19 and Calendar Year 2018  |
| ED17-07            | 2017-07                   | 01/03/18    | Reduced Workload Program - Supersedes EIC Vol 26 Issue 3   |
| ED17-06            | 2017-06                   | 01/03/18    | Reporting Sick Leave as Provided by the Healthy Workplaces, Healthy Families Act of 2014.  |
| ED17-05            | 2017-05                   | 10/16/17    | October 1, 2017 Amendments to the Creditable Compensation Regulations  |
| ED17-04            | 2017-04                   | 05/12/17    | Interest and Contribution Rates for Present Value Factor for FY 17-18.   |
| ED17-01            | 2017-01                   | 01/17/17    | SB 1352 in effect January 1, 2017. Changes to ES 350 and ES 372 forms. In addition, defines school term, final compensation, reduction of school funds, crediting contributions to the DBS program and other items.  |
| ED16-07            | 2016-07                   | 04/29/16    | Interest and contribution rates and present value factor for FY 16-17. Contribution rates for member and employer for the DB and DBS programs, RWP, elected officials contribution rates and present value factor for unused excess sick leave service credit.               |
| ED16-06            | 2016-06                   | 04/13/16    | Retirement incentive programs (golden handshakes). Requirements that must be met and documents that must be submitted. Specific time frames must be met.   |
| ED16-05            | 2016-05                   | 04/13/16    | Employer direct reporting - requirements that must be met if a school district or community college wishes to report directly to CalSTRS, instead of reporting through the county office.  |
| ED16-04            | 2016-04                   | 02/25/16    | Reorganization and clarification of definition of creditable service, Education Code sections 22119.5 and 26113. Addresses that work performed by human resource positions could be creditable to the CalSTRS system which differed from prior guidance provided in EIC12-1. |

| Employer Directive | Employer Directive Number | Date Issued | Subject  |
|--------------------|---------------------------|-------------|--|
| ED16-03            | 2016-03                   | 02/09/16    | Post retirement earnings limit and legislative changes for the 2015-16, 2016-17 fiscal and 2016 calendar year. Addresses post retirement earnings limits, requirements for requesting an exemption to the annual post retirement earnings limit and the exemption from separation from service (180 day separation requirement), restrictions on hiring STRS retirees in classified positions.   |
| ED16-02            | 2016-02                   | 01/29/16    | AB 991 - Changes in the Teachers' Retirement Law. Addresses multiple subjects: leave of absence to be creditable must be compensated leave of absence, membership into STRS through the permissive election process is irrevocable once the election has been made (can only be undone by terminating employment in California and refunding contributions), and service credit for elected officers of employee organizations is limited to 12 years.   |
| ED16-01            | 2016-01                   | 01/11/16    | Grandfathering Misreported Service. Effective January 1, 2016. In this circular, CalSTRS states that any service performed for activities deemed not creditable, would be grandfathered as creditable service as long as the activities were performed for an employer on or before December 31, 2015 and were reported to CalSTRS as creditable service. This would be in effect until the employee becomes employed by the same or different employer in a different position on or after January 1, 2016. Future employees assigned this non-creditable positions must be reported to the appropriate system. |
| ED15-03            | 2015-03                   | 01/17/15    | Creditable compensation changes for CalSTRS 2% at 60 members effective January 1, 2015. Employers must refer to the applicable provisions in place to determine proper reporting. Creditable service classified differently before the creditable compensation regulations went into effect.   |
| ED15-02            | 2015-02                   | 04/17/15    | Interest and contribution rates and present value factor for FY 15-16. Contribution rates for member and employer for the DB and DBS programs, RWP, elected officials contribution rates and present value factor for unused excess sick leave service credit.   |
| ED15-01            | 2015-01                   | 03/03/15    | Post retirement earnings limit and legislative changes for the 2014-15, 2015-16 fiscal and 2015 calendar year. Addresses post retirement earnings limits, requirements for requesting an exemption to the annual post retirement earnings limit and the exemption from separation from service (180 day separation requirement), restrictions on hiring STRS retirees in classified positions.   |

| Employer Directive | Employer Directive Number | Date Issued | Subject   |
|--------------------|---------------------------|-------------|---|
| ED14-08            | 2014-08                   | 12/22/14    | SB 1220 - Changes to the Teachers' Retirement Law. Addresses outgrowth activities. Education Code 22115(e) states that the compensation earnable for service not performed on a full-time basis should be determined at the lowest pay rate for other creditable service activities performed by the member for the same employer during the same school year. Outgrowth activities no longer to be reported as special compensation effective January 1, 2015. Discontinues employer paid contributions for non-bargained employees. |
| ED14-07            | 2014-07                   | 08/26/14    | Employer responsibilities regarding felony forfeiture law. Felony convictions after January 1, 2013 forfeits rights and benefits earned or accrued as of the date the felony was committed. Addresses employee and employer notification responsibilities.  |
| ED14-06            | 2014-06                   | 06/30/14    | Interest and contribution rates and present value factor for FY 14-15. Contribution rates for member and employer for the DB and DBS programs, RWP, elected officials contribution rates and present value factor for unused excess sick leave service credit.  |
| ED14-05            | 2014-05                   | 06/26/14    | CalSTRS long-term funding. Notification to employer that contribution rates for employee and employers will increase effective July 1, 2014.  |
| ED14-04            | 2014-04                   | 05/04/14    | Compensation reporting requirements for Creditable Compensation that exceeds the annual creditable compensation cap. Assist county offices with proper reporting. All earnings must be reported including earnings above the cap limit.   |
| ED14-03            | 2014-03                   | 05/05/14    | Post retirement earnings limit and legislative changes for the 2013-14, 2014-15 fiscal and 2014 calendar year. Addresses post retirement earnings limits, requirements for requesting an exemption to the annual post retirement earnings limit and the exemption from separation from service (180 day separation requirement), restrictions on hiring STRS retirees in classified positions.  |
| ED14-01            | 2014-01                   | 03/14/14    | AB 1381 Cleanup bill. Technical changes to PEPRAs.  |
| ED13-04            | 2014-04                   | 08/28/13    | CalSTRS no longer performs change of base calculations. CalSTRS does not have the authority to grant service credit for which service has not been performed nor compensation paid (Education Code 22701). Change of base calculations were being performed when employees changed positions in a school year that required different base days and granted employees a full year of service for that fiscal year.  |



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|--------------------|---------------------------|-------------|---|
| ED13-03            | 2013-03                   | 06/26/13    | Interest and contribution rates and present value factor for FY 13-14. Contribution rates for member and employer for the DB and DBS programs, RWP, elected officials contribution rates and present value factor for unused excess sick leave service credit.  |
| ED13-02            | 2013-02                   | 05/07/13    | For community colleges - collective bargaining submission and data requirements. Community colleges must submit on an annual basis each collective bargaining agreement or employment agreement for employees hired on a part-time basis.   |
| ED13-01            | 2013-01                   | 04/03/13    | Post retirement earnings limit and legislative changes for the 2012-13 fiscal and 2013 calendar year. Addresses post retirement earnings limits, requirements for requesting an exemption to the annual post retirement earnings limit and the exemption from separation from service (180 day separation requirement), restrictions on hiring STRS retirees in classified positions.                               |
| ED12-07            | 2012-07                   | 12/27/12    | California Public Employee' Pension Reform Act of 2013. Effective January 1, 2013. Creates a different retirement formula for all members first hired to perform creditable service on or after January 1, 2013.  |
| ED12-03            | 2012-03                   | 06/28/12    | Penalties and Interest Regulations. Assessment begins July 1, 2012.   |
| ED11-04            | 2011-04                   | 09/19/11    | Service credit for elected officials. Reminder for employers on how to report service for employees granted a compensated leave of absence to serve as elected officials of an employee organization.   |
| ED11-03            | 2011-03                   | 09/19/11    | Charter school reporting. To inform charter school employer of documentation required for any charter school electing to participate in CalSTRS.  |
| ED10-03            | 2010-03                   | 05/04/10    | Charter school reporting. CalSTRS requires charter schools that operate on July 1, 2010 or later and do not use the payroll system of the chartering authority, to report under their unique report unit code. In addition, it reminds chartering authorities of their responsibilities to ensure the integrity of the data and compliance with all reports required for each charter school under their authority. |
| ED10-02            | 2010-02                   | 05/04/10    | Employer reporting of payroll deductions for accounts receivable. Explains requirements for employees and employers when payroll deductions must be processed for voluntary and mandatory receivables, like service credit purchase agreements or to collect overpayments of benefits.  |
| ED09-03            | 2009-03                   | 04/14/09    | For community colleges - reporting assignment codes. Community colleges substitute instructors should always be reported with assignment code 54.   |

| Employer Directive | Employer Directive Number | Date Issued | Subject   |
|--------------------|---------------------------|-------------|---|
| ED08-03            | 2008-03                   | 06/02/08    | For community colleges - reporting contribution changes to the Defined Benefit program. Reporting of classification code and base hours for part-time and adult education instructors (classification codes: lab instructor, lecturer, adult ed. instructor, librarian, and counselor). |
| ED07-03            | 2007-03                   | 05/15/07    | For community colleges - reporting of banked time. Banked time is reportable if used but not reportable when cashed out.  |
| ED05-03            | 2005-03                   | 07/01/05    | Changes to mandatory membership for part-time community college faculty. Effective July 1, 2015 part-time community college employees are excluded from mandatory membership (60 hour/100 day rule does not apply to community college part-time employees).                            |