Calculating Service Credit
(Days or Hours)

The first thing to determine when calculating service credit is whether a member is considered full time or part time by STRS Ohio's definition.

For STRS Ohio's purposes, a member is considered to be **full time** when the member's contract:

1. Begins and ends on the first and last day of a 365-day calendar year or a school year of at least the minimum hours required by Sections 3314.03 and 3313.48 of the Revised Code (R.C.) or two semester academic year; and

2. Provides compensation equal to 100% of the full-time salary as defined by the employer's salary schedule for an individual teaching all day, every day or college or university compensation for full-time workload.

A member is considered to be **part time** when a member does not meet the criteria of full time.

An employer's definition of "full-time service" may differ from the State Teachers Retirement Board's definition for purposes of salary schedule placement, granting fringe benefits or other policies and procedures. However, for purposes of calculating STRS Ohio service credit, employers **must** use the State Teachers Retirement Board's definition of "full-time service."

Once you determine whether an educator meets the definition of full time or part time, you can calculate his or her service credit. On the reverse side is the *Service Credit Decision Tree*. Using this tool will help ensure that service credit is being calculated correctly. In addition, there are some other important points to remember:

Important points to remember.

- Full-time members who complete 120 days of work are entitled to a full year of service credit.
- Part-time service credit is dependent on the number of days of paid service.
- A day of service includes any day that at least a portion of the day is spent teaching.

The table below can be used as a quick reference guide for calculating part-time service credit.

Effective July 1, 2019				
Employment Status	**Days Worked**	**Days in Employment Relationship**	**Is Salary Greater Than State Minimum?***	**Service Credit Calculation**
Part time	≥ 90	≥120	Yes	1.00
	≥ 90	≥120	No	*Lesser of:* Days ÷ 180 or Actual Compensation ÷ $12,000
	≥ 90	<120	N/A	
	<90	N/A	N/A	

State Minimum Salary	
Year	**Salary**
July 1–Oct. 16, 2019	$20,000
On or after Oct. 17, 2019	$30,000

*For a chart of past state minimum salaries, please see the Service Credit section of the STRS Ohio Employer Website.

(continued)

What is a 120-day employment relationship?

This relationship exists between a teacher and employer when the teacher has been employed for at least 120 days of the school year. The school year is defined as the scheduled academic year, usually from late August until early June. In addition, teachers on a leave of absence or on the district's substitute or tutor list for the entire year are also considered to have a 120 day employment relationship.

Does a substitute who works 120 days automatically receive a full year of service credit?

No. To receive a full year of service credit, a part-time employee who has worked 120 days must also be paid at least the state minimum salary.
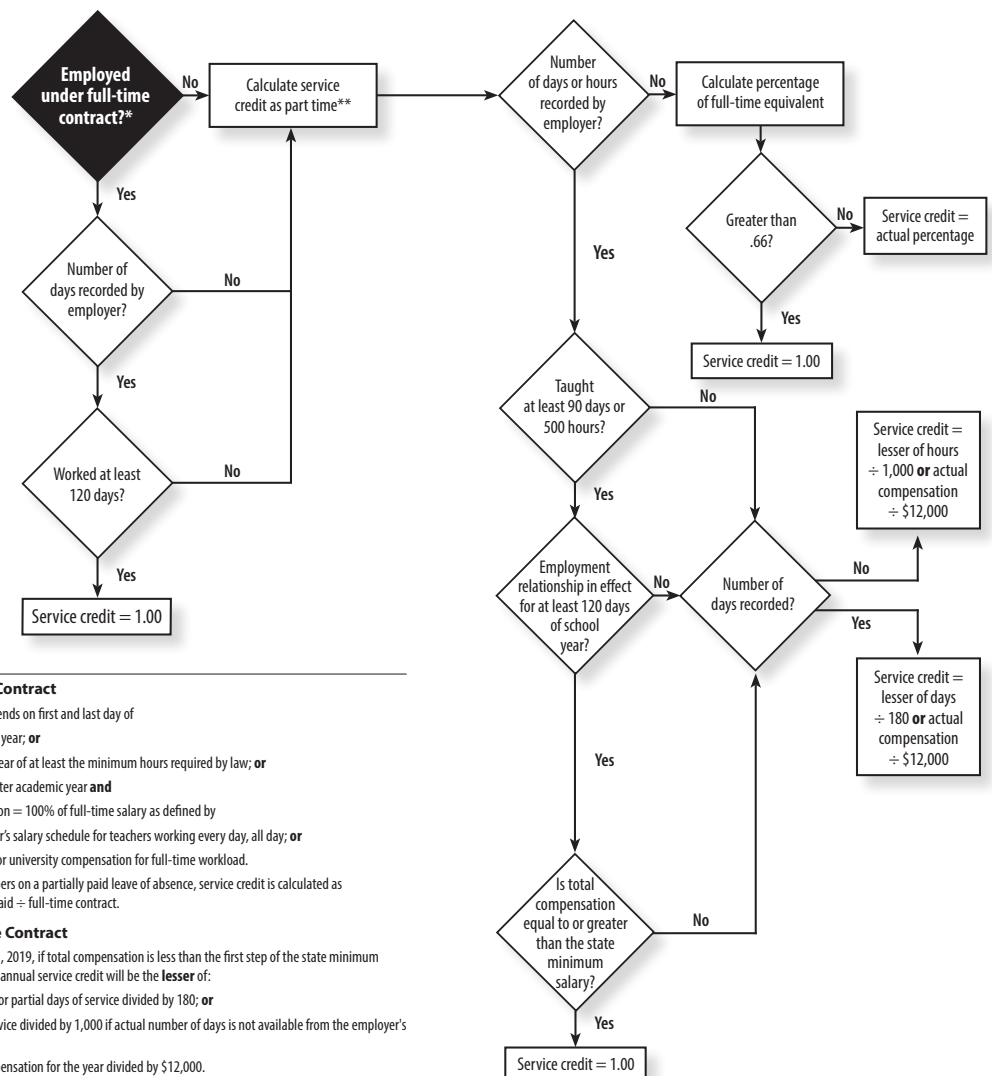
I incorrectly calculated service credit for a teacher last year. How do I correct it?

Send a letter or email to STRS Ohio with the member's name, last four digits of his or her Social Security number, fiscal year being corrected, correct service credit and the method used to substantiate the corrected service credit calculation.

What if I only know the number of hours a part-time person worked, not days?

Service credit for part-time employees can also be calculated using the number of paid hours when days are not known. Use the decision tree or refer to the STRS Ohio Employer Website for details.

Service Credit Decision Tree
(Effective July 1, 2019)

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*Full-time Contract
1. Begins and ends on first and last day of
   - 365-day year; **or**
   - School year of at least the minimum hours required by law; **or**
   - 2-semester academic year **and**
2. Compensation = 100% of full-time salary as defined by
   - Employer's salary schedule for teachers working every day, all day; **or**
   - College or university compensation for full-time workload.

Note: For members on a partially paid leave of absence, service credit is calculated as compensation paid ÷ full-time contract.

**Part-time Contract
Beginning July 1, 2019, if total compensation is less than the first step of the state minimum salary schedule, annual service credit will be the **lesser** of:
- Actual days or partial days of service divided by 180; **or**
- Hours of service divided by 1,000 if actual number of days is not available from the employer's records; **or**
- Actual compensation for the year divided by $12,000.

This decision tree is based on Administrative Code Rule 3307:1-2-01. It is not intended as a substitute for the Ohio Revised Code or the Ohio Administrative Code or for any state or federal law or regulation, nor will its interpretation prevail should a conflict arise between it and any law or regulation.

For More Information
Log on to the employer website at **www.strsoh.org/employer**
Call the Employer Reporting Department toll-free at **888-535-4050**
Send an email to **report@strsoh.org**