

## Section 1. KEY QUESTIONS

### *Is the Compensation Earned for Creditable Service and Is It Creditable Compensation?*

(Reference: Education Code Sections 22119.5 and Section 22119.2)

1) Does the member have a position eligible to receive state apportionment that: <ul style="list-style-type: none"> <li>• requires a credential, certificate, or permit, or,</li> <li>• meets standards established for Community Colleges, or</li> <li>• is in an approved charter school</li> </ul> Or is the member in a U.S. Department of Defense contracted position for vocational training in community colleges?	Yes	Go to Question 2).
	No	Do not report compensation to CalSTRS; this payment is not creditable.
2) Is the member performing activities that meet the definition of creditable service? This includes additional assignments* that are related to, or an outgrowth of, the instructional program that the member performs in addition to their primary full or part-time position.	Yes	Go to Question 3).
	No	Do not report compensation to CalSTRS; this payment is not creditable.
3) Does the compensation meet the criteria defined in Section 22119.2(a) or (b) and not 22119.2(c)?	Yes	Go to Question 4).
	No	Do not report compensation to CalSTRS; this payment is not creditable.
4) Is the compensation being paid by the employer and not another entity such as the State? (A payment made by the employer, as a "pass through" from another entity would not be "paid by the employer." A pass-through occurs when the employer receives funds from another entity such as the State and does not have discretion on how to spend the funds received (i.e., the employer must spend the funds under the conditions established by the State or other entity that provided the funds). An example is the stipend provided by the State to teachers who achieve national board certification. The employer receives the funds from the State and passes the stipend on to the qualifying teacher.)	Yes	Go to Question 5).
	No	Do not report to CalSTRS; this payment is not creditable.
5) Is the compensation payable† to everyone in the same class of employees, in the same dollar amount, in the same percentage of salary or same percentage of the amount being distributed?	Yes	Go to Question 6).
	No	Do not report to CalSTRS; this payment is not creditable.

\* Typically these additional assignments involve the supervision of students.

† Payable means that any person who meets criteria established by an employer in a collective bargaining or employment agreement is eligible to receive the remuneration in addition to salary.

## *Is the Compensation For Additional Service Performed by the Member?*

6) Is the compensation for additional service performed by the member (in addition to the normal full-time, part-time or substitute position)?	Yes	Go to Question 8).
	No	Go to Question 12).
7) Is the compensation for summer school or intersession service?	Yes	Go to Reporting Samples A1, A2 and A3 for more information on reporting compensation for summer school and intersession service.
	No	Go to Question 9).
8) Is the compensation paid for additional duties performed within the normal workday with release time required?	Yes	Go to Reporting Sample D1 for more information on reporting a stipend for additional duties with release time provided.
	No	Go to Question 10).
9) Is the compensation based on the number of days or hours required for the additional duty with no release time provided and the additional duty is not required of all members of the class of employees?	Yes	Go to Reporting Samples B1 and B2 for more information on reporting a time-based stipend with no release time provided.
	No	Go to Question 11).
10) Is the compensation paid for additional duties without regard to the time required to perform the additional duties with no release time provided and the additional duty is not required of all members of the class of employees?	Yes	Go to Reporting Samples C1, C2 and C3 for more information on reporting non time-based stipends with no release time provided.
	No	Go to Question 12).
11) Did the employer increase the full-time requirement (e.g., base hours or days) for the class of employees to perform additional duties?)	Yes	Go to Reporting Sample E1 for more information on reporting stipends for additional duties assigned to an entire class of employees.
	No	Go to Question 13).

***Is the Compensation Paid With No Additional Service Performed?***

12) Is the compensation (e.g., bonus or allowance) paid in addition to salary with no additional service performed (but it relates to other creditable service performed by the member)?	Yes	Go to Question 14).
	No	Contact your County Office of Education (COE) or send an e-mail through the AB 2700 employer link describing the type of compensation and the scenario under which it is paid. If the district submits the question, include the name of the COE so CalSTRS can provide the written response to the COE at the same time.
13) Is the compensation payable for a specified number of times, as limited by law, a collective bargaining agreement or an employment agreement? A one-time bonus would not necessarily meet this criteria unless it is paid only once in a member's career or a specified number of times (e.g., one out of three times during the three-year bargaining agreement).	Yes	Go to Reporting Sample I for more information on reporting a limited term enhancement as special compensation creditable only to the DBS program.
	No	Go to Question 15).
14) Is the compensation (e.g., bonus or allowance) paid for the principal purpose of enhancing a member's benefits under the DB Program?	Yes	Go to Reporting Sample I for more information on reporting compensation that was intended to enhance the member's DB benefit as special compensation creditable only to the DBS program.
	No	Go to Question 16).

***Is the Compensation Paid With No Additional Service Performed? (continued)***

15) Is the compensation a stipend paid in addition to salary for special skills that the member has? Typically these are one-time payments.	Yes	Go to Reporting Sample G1 for more information on reporting compensation for special skills.
	No	Go to Question 18).
16) Is the compensation a bonus paid to some or all employees on a basis that is not limited (as defined in 14 above) and is not related to special skills that the member has? Typically these are one-time payments.	Yes	Go to Reporting Sample F for more information on reporting a bonus creditable to DB.
	No	Go to Question 17)
17) Is the compensation an allowance paid in addition to salary that does not require the member to provide documentation and for which the member has total discretion on how to spend? Typically these are recurring payments.	Yes	Go to Reporting Sample H for more information on reporting allowances.
	No	Go to Question 18)
18) Is the compensation creditable, but it does not meet any of the above criteria?	Yes	Contact your COE or send an e-mail through the AB 2700 employer link describing the type of compensation and the scenario under which it is paid. If the district submits the question, include the name of the COE so CalSTRS can provide the written response to the COE at the same time.

<https://www.sdcoe.net/business2/dfs/rr/csi/CalSTRS-Cred-Guide.pdf>