Employer Reporting Manual

Kentucky Retirement Systems

KENTUCKY
RETIREMENT SYSTEMS

Kentucky Retirement Systems (KRS) is pleased to provide this Employer Reporting Manual for our participating employers. This manual contains comprehensive information about KRS and its policies and plans. The manual is designed so that it can be effectively used as the first source of reference in answering questions regarding KRS.

Participating employers are entrusted with the responsibility of enrolling and reporting all employees on a monthly basis to allow member accounts to be correctly credited with earning the benefits they are afforded by statute.

KRS recognizes the time and effort used in following the guidelines and procedures set forth in this manual and would like to thank participating employers for their commitment to meeting these standards.

William A. Thielen
Executive Director

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Chapter 1- KRS Information

Introduction

This Employer Reporting Manual is designed as a ready reference to assist you in matters regarding Kentucky Retirement Systems' procedures, rules and regulations. As an employer, you have an important role in helping with retirement matters. KRS relies on employers to report data about employees' earnings and employment, which will determine the level of the pensions and other potential benefits your employees will eventually collect. We thank you for your service.

How to use this document

The KRS Employer Reporting Manual contains comprehensive information about KRS and its policies and plans. The manual explains the rules and regulations of KRS and the laws that govern the systems as simply and accurately as possible. In addition, this manual also provides step-by-step instructions for employer reporting processes. It is intended to provide you with information on eligibility, enrollment, reporting and more. The manual is designed to be the first resource in answering questions related to KRS employer reporting.

Plan Administration

The Commonwealth of Kentucky provides retirement benefits for most state and county employees through the Kentucky Retirement Systems. KRS is governed by a thirteen member Board of Trustees and consists of three separate Retirement Systems:

- Kentucky Employees Retirement Systems (KERS): established July 1, 1956 for state employees.
- County Employees Retirement Systems (CERS): established July 1, 1958 for local government employees and classified school board employees.
- State Police Retirement Systems (SPRS): established July 1, 1958 for uniformed Kentucky State Police officers.

The Board of Trustees which administers KRS is comprised of two trustees elected by KERS members, three trustees elected by CERS members, one trustee elected by SPRS members, six trustees appointed by the Governor, and the Secretary of the State Personnel Cabinet. One of the trustees appointed by the Governor must be knowledgeable about the impact of pensions on local governments and two of the trustees appointed by the Governor must have investment experience. Elected trustees serve a 4-year term and may serve no more than three consecutive terms. The Board of Trustees appoints an Executive Director to oversee the administration of the Kentucky Retirement Systems. The current Executive Director is William A. Thielen. Correspondence to Board Members should be addressed to:

Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

KRS also has a Public Pension Oversight Board comprised of thirteen (13) members. This board is a legislative advisory board attached administratively to the Kentucky Legislative Research Commission. The board will consist of six (6) state legislators, three (3) state executive branch officials, three (3) private sector chartered financial analysts and one (1) person with at least ten (10) years retirement experience. The members will be appointed by legislative leaders and the Governor, or will serve by virtue of their state office. The board has been given broad authority to, among other things, review all the laws and regulations governing KRS, review the benefits provided to KRS members and beneficiaries, require KRS to submit data, reports and information, and to make recommendations to the General Assembly regarding changes in retirement laws and regulations.

State Laws and Regulations Pertaining to Kentucky Retirement Systems

SPRS, CERS, and KERS are qualified governmental defined benefit plans established under Section 401(a) of the Internal Revenue Code (IRC).

For members who begin participation in a state-administered retirement system prior to January 1, 2014, a defined benefit plan pays benefits based on a formula; the KRS formula at full retirement is as follows:

Final Compensation X Benefit Factor X Years of Service Credit = Annual Benefit

Note: Most individuals are more familiar with a 401K plan, which is a defined contribution plan. A defined contribution plan pays benefits based strictly on contributions and interest earned on those contributions.

Members who begin participation in a system administered by KRS (KERS, SPRS, or CERS) on or after January 1, 2014 will participate in a hybrid cash balance plan, which is a type of defined benefit plan that combines the elements of a traditional defined benefit plan with elements typically associated with a defined contribution plan. The benefit paid upon retirement is calculated based on the member's accumulated account balance at the time of retirement.

The three systems administered by KRS are governed by the following state statutes:

- SPRS: Kentucky Revised Statutes 16.505 through 16.652
- KERS: Kentucky Revised Statutes 61.510 through 61.705
- CERS: Kentucky Revised Statutes 78.510 through 78.852

The administrative regulations necessary to carry out the statutes, policies, and procedures covering KRS are found in Chapter 105 of the Kentucky Administrative Regulations. Copies of the Kentucky Revised Statutes may be available at public libraries. Unofficial copies of the statutes and Kentucky Administrative Regulations can be found on the Kentucky Legislative Research Commission's web site (http://www.lrc.ky.gov).

Plan Funding

KRS benefits are funded through three sources: employee contributions deducted from an employee's creditable compensation (see below), employer contributions paid by each state and county agency participating in KRS, and return on investments.

The employee contribution rate is set by statute. Non-Hazardous employees will contribute 5% of all their creditable compensation to KRS. Hazardous employees will contribute 8% of all their creditable compensation to KRS. Due to legislation enacted by the 2008 Special Session of the General Assembly, employees with a participation date on or after September 1, 2008 will also contribute an additional non-refundable 1% of their creditable compensation.

Employers contribute at the rate determined by the Board of Trustees to be necessary for the actuarial soundness of KRS as required by Kentucky Revised Statute 61.565 and 61.702. To view the current Employer contribution rates, access the KRS website for employers at https:// kyret.ky.gov/employers/Pages/default.aspx.

Deposit of Contributions

For members who began participation in a state-administered retirement account prior to January 1, 2014, employee contributions paid to KRS are deposited to individual member accounts. The additional 1% contribution by members with a participation date on or after September 1, 2008 is deposited into a non-refundable 401(h) account. Employer contributions are deposited to the Retirement Allowance Account and the Insurance Fund and are used to pay monthly benefits and to fund KRS expenses.

For members who began participation in KERS, SPRS, or CERS on or after January 1, 2014, employee contributions paid to KRS are deposited to individual member accounts. The additional 1% contribution by members with a participation date on or after September 1, 2008 is deposited into a non-refundable 401(h) account. In addition, a portion of the employer contributions called Employer Pay Credit is deposited to the individual member accounts each month, with the remaining employer contributions deposited into the Retirement Allowance Account and the Insurance Fund as described above.

When an employee retires, his or her account balance is transferred to the Retirement Allowance Account and the now retired member begins to receive retirement benefits.

Creditable Compensation

Creditable compensation consists of all salary, wages, tips and fees, qualified transportation expenses and payments for compensatory time paid as a result of services performed for the employer or for time when the member is on paid leave which are includable on the member's Federal Form W-2, Wage and Tax statement, under the heading "Wages, Tips, and Other Compensation".

Exception: For employees whose participation date is *on or after September 1, 2008*, lump-sum payments for compensatory leave before or after retirement shall not be included in creditable compensation and should not be reported to KRS.

Lump sum bonuses, severance pay or employer-provided payments for purchase of service credit are also included in creditable compensation; however, if these types of payments exceed $1,000 for the fiscal year, then the combined payments will be averaged over a member's total service in the system in which the bonus was paid. These types of payments must be reported separately and with a different payment reason than the employee's regular wages.

If an employee's compensation package includes non-monetary items, such as provided vehicles or housing, the KRS Board of Trustees shall determine the value of these items for purposes of reporting contributions.

Living allowances, expense reimbursements, and lump-sum payments for unused vacation time are not included in creditable compensation. Lump sum payments for unused sick leave are not included in creditable compensation except when a member terminates employment from an agency that participates in the Alternate Sick Leave Program under Kentucky Revised Statute 78.616(5). Lump sum payments for unused sick leave at any time other than termination are not reportable.

Since 1996, Section 401(a)(17) of the Internal Revenue Code has limited the amount of creditable compensation upon which employee and employer contributions are paid. Under these guidelines, employee and employer contributions are paid on all creditable compensation a member earns up to the maximum annual limit. Once a member meets the maximum annual creditable compensation limit, no contributions are to be reported for the remainder of the fiscal year. However, the employer must continue to report the employee's creditable compensation through the monthly contribution details report for the remainder of the fiscal year by utilizing the "Salary that Exceeds IRS Limit" field. If the employer reports contributions in excess of the creditable compensation limit, KRS will refund the excess contributions. For the current annual creditable compensation limit, please contact your Employer Compliance and Education (ECE) representative or the IRS.

> **Note:** If a member is paying into a before-tax compensation plan, such as a 401(k) or a 457 plan, the amount contributed to these plans does not reduce a member's creditable compensation for retirement purposes. A member's creditable compensation is determined prior to any deductions to before-tax compensation plans.

Tax Treatment of Employee Contributions

Mandatory employee contributions after August 1, 1982 are made on a before-tax basis and are automatically deducted by the employer. This means contributions are not subject to state nor federal taxes nor FICA.

Pension Spiking

Pension Spiking occurs when employers give members large raises or otherwise artificially inflate their compensation in the five (5) years immediately preceding retirement so that the member receives a larger pension than he or she would otherwise be entitled to receive. 2013 retirement legislation created KRS 61.598, which requires the *last participating employer*, for employees retiring on or after January 1, 2014, to pay for any additional actuarial costs resulting from annual increases in an employee's creditable compensation greater than ten percent (10%) over the employee's last five (5) fiscal years of employment (aka "pension spiking") that are not the direct result of a bona fide promotion or career advancement. Lump sum payments for compensatory time paid to an employee upon termination of employment are not included in this calculation, but payments for compensatory leave made at other times during employment will be included in this calculation.

“Bona fide promotion or career advancement” is defined as:

> A professional advancement in substantially the same line of work held by the employee in the four (4) years immediately prior to the final five (5) fiscal years preceding retirement or a change in employment position based on the training, skills, education, or expertise of the employee that imposes a significant change in job duties and responsibilities to clearly justify the increased compensation to the member.

Employers are able to request a binding predetermination from KRS as to whether a change in position is due to a bona fide promotion or career advancement prior to increasing an existing employee’s salary and/or prior to hiring a new employee. To request this predetermination, an employer must submit a completed Form 6480, Employer Request for Pre-Determination of Bona Fide Promotion or Career Advancement prior to the personnel action in question.

An employer that disagrees with the predetermination made by KRS may request a hearing and appeal the decision in accordance with KRS 61.685.

Once a member retires, if KRS determines that an annual increase in a member’s compensation has exceed 10% in the last five years of employment, the last employer will receive a notice that pension spiking has occurred. The notice will include a Form 6481, Employer Request for Post-Determination of Bona Fide Promotion or Career Advancement, that should be completed and returned to KRS within the allotted time period (given within the notice) if the employer wants to request a post-determination of a bona fide promotion or career advancement. If the Form 6481 is not received by the due date, KRS will determine that the increase was not due to a bona fide promotion or career advancement.

If the final KRS determination is that the change in position or hiring ***did*** constitute a bona fide promotion or career advancement, then the employer will *not* be invoiced for any additional actuarial costs resulting from the annual increases in an employee’s creditable compensation, provided that the increases in an employee’s creditable compensation greater than ten percent (10%) was due to the change and not some other source.

If the final KRS determination is that the change in position or hiring ***did not*** constitute a bona fide promotion or career advancement, then the employer may request a hearing and appeal the decision in accordance with KRS 61.685. If the final decision is that the change in position or hiring ***did not*** constitute a bona fide promotion or career advancement, then the last employer *will be* invoiced for any additional actuarial costs resulting from the annual increases in an employee’s creditable compensation. The last employer may pay the cost in a lump sum or in monthly installment payments for up to 12 months.

Individual Member Accounts

Account Administration

Prior to retirement, an account is maintained for individual employee contributions. The balance in the account cannot be garnished or used for collateral on a loan. Members actively contributing to one of the systems cannot withdraw funds from their account(s) except upon termination of employment.

Member Forms

When a new employee is reported to KRS, an enrollment record is created and a new employee packet which includes the Form 2001, Membership Information is sent to the employee. However, the employer should provide the Form 2035, Beneficiary Designation, to the employee upon their initial hire. The employee must submit the form to KRS. These forms are available on the KRS website. Valid forms must be on file at KRS to be effective.

Confidentiality of Accounts

Information in a member's account is CONFIDENTIAL. Requests for information about a member's account must be made in writing or in person and should contain the Member ID, home mailing address, and signature. Account information cannot be provided over the telephone unless the caller provides the Member ID or Social Security Number, as well as the Personal Identification Number (PIN) assigned to the account.

> **Note:** Account information will be released in response to a lawful subpoena or court order.

Annual Statement of Account

Prior to retirement, an Annual Statement for a member's account is available online through Member Self Service (see Member Self Service section below). The Annual Statement provides a snapshot of the retirement benefits, contributions, interest and service accrued through the end of the fiscal year (June 30th). Members should always review their Annual Statements carefully to ensure the information is correct.

Inquiries concerning a member's Annual Statement should be made in writing. If a member needs to obtain a physical copy of his or her Annual Statement, he or she may access a copy of the annual statement on the Member Self Service website (available beginning with the 2011-2012 annual statement), or by completing a Form 2415, Request for Duplicate Annual Statement. A copy of the Form 2415 can be obtained by contacting KRS or by accessing the Member Self Service website.

Interest on Accounts

The interest credited to a member's account and reported on the Annual Statement is calculated based upon the account balance at the end of the prior fiscal year. For employees with a participation date prior to September 1, 2008, the interest paid is set by the Board of Trustees and will not be less than 2.0%; for employees with a participation date on or after September 1, 2008, interest will be credited at a rate of 2.5%.

> **Note:** The interest credited to a member's account is typically not related to the amount of benefits he or she will receive upon retirement. Benefits for most retiring

members are based on a formula using the member's service and salary. The purpose in crediting interest to member accounts is to provide a modest return to those members who are not eligible for a retirement benefit and choose to take a refund after termination of employment.

Refund of Account Balance

Upon termination of employment, members have three options with regard to their retirement account: (1) retire if eligible, (2) leave the contributions with KRS until they reach retirement eligibility or (3) take a refund of the account balance.

If a member who began participation in a state-administered retirement system prior to January 1, 2014 chooses to take a refund of the account balance, he or she will receive his or her individual retirement contributions plus any accumulated interest. Members will not receive a refund of any employer contributions or health insurance contributions.

If a member who began participation in KERS, SPRS, or CERS on or after January 1, 2014 chooses to take a refund of the account balance and **is *not* vested**, he or she will receive his or her individual retirement contributions plus any accumulated interest. Members will not receive a refund of any employer contributions or health insurance contributions.

If a member who began participation in KERS, SPRS, or CERS on or after January 1, 2014 chooses to take a refund of the account balance and **is vested**, he or she will receive his or her individual retirement contributions, the employer pay credit, and any accumulated interest. Members will not receive a refund of any health insurance contributions.

Payment of a member's refund can be made directly to the member or the funds can be rolled into another qualified retirement plan. If the member elects to receive a direct payment, Kentucky Retirement Systems is required to withhold 20% for federal income taxes. The amount withheld is normal income tax and is not a penalty for the withdrawal. Additional taxes due to age or other factors may also apply if the member chooses to receive a direct payment.

In order to process a refund of employee contributions, a member must complete a Form 4525, Request for Refund of Contributions. The member must also have a Form 2001, Membership Information, on file with the retirement office. In addition, the agency must report the member's employment end reason and employment end date to KRS on the monthly contribution detail report. A refund cannot be issued until KRS has received all of this information. KRS 61.625 requires that a member's employment be terminated to be eligible for a refund of employee contributions. An employee in a layoff or furlough status is not eligible for a refund.

Since contributions are reported to KRS on a monthly basis and wages are paid typically 2-4 weeks after termination, the refund process takes at least 60 days beyond the termination date. If a member is interested in taking a refund of his or her account balance, he or she must contact KRS to obtain a Form 4525.

Member Requests for Information

Member Self Service Overview:

The Member Self Service (MSS) website allows members to access their KRS account and complete certain transactions using a secure website. Members register for MSS using their Social Security Number, date of birth and KRS personal identification number (PIN). During the registration process, members will create their own User ID and password which they will use to access the MSS website to see account information. Employees reported in a non-participating status will not display in Member Self Service, unless the employee has an existing membership at KRS. Once members have signed into the site, they will have access to the following:

- **Contact Information:** This page shows the contact information KRS has on record for the member. From this page, members can change their contact information and mailing address. Members can also reset their User ID and/or password from the Contact Information page.
- **Account Summary:** This view-only page displays basic member account information such as total service and contributions, beneficiaries and service credit available to purchase.
- **Account History:** This page will provide members with a yearly summary of the contributions and service that have been submitted and posted to their individual account for prior years.
- **Benefit Estimate:** These pages allow members to create benefit estimates. There are two versions of the benefit estimate page. The general version allows the member to customize a benefit estimate without having to register for self service. The account-specific version allows members to create a benefit estimate using real data that has been submitted for their account.
- **Service Purchase Estimate:** These pages allow members to create service purchase estimates. There are two versions of the service purchase estimate page. The general version allows the member to customize a service purchase estimate without having to register for self service. The account-specific version allows members to create a service purchase estimate using real data that has been submitted for their account. Members can also create an estimate of installment payments on the site.
- **Account Balance Letter:** This page allows members to request an Account Balance Letter to be mailed or emailed to themselves or a third party without having to call or write KRS to make the request.
- **Annual Statement:** This page allows members to view annual statements that have been created for their account beginning with the 2010-2011 statement. **Member Correspondence:** This view-only page shows active requests received by KRS and a list of recent documents that have been imaged into the member's file.

- **Register for a Retirement Planning Seminar:** This page allows members to register for seminars scheduled by KRS.

- **Access Forms:** Members will be able to access many forms to be downloaded, completed and submitted to KRS. In addition, members will be able to complete and electronically submit requests for benefit estimates and service purchase costs.

Accessing Information Regarding Member Benefits By Telephone and Mail

Telephone inquiries are handled by the KRS Call Center. The Call Center is staffed with retirement counselors who help members obtain services and answer questions about KRS. Counselors may provide specific information about a member's account over the phone if the member provides a Personal Identification Number (PIN), and Member ID or Social Security Number.

All written inquiries should include the member's name, Member ID, home mailing address, and signature.

Members may e-mail KRS at krs.mail@kyret.ky.gov. E-mail is not secure. Therefore, it is recommended that e-mail be used for general inquiries only and that the sender not include information of a confidential or personal nature. Examples of information which should not be transmitted by e-mail include Social Security numbers, dates of birth, home addresses, telephone numbers, bank accounts and credit card information, mother's maiden name, medical information, and any information that the member would not want a third party to discover. Members should use telephone or written requests for specific information about account information or benefits.

Telephone:	800-928-4646
Fax:	502-696-8822
Address:	Kentucky Retirement Systems Perimeter Park West 1260 Louisville Road Frankfort, KY 40601
Email:	krs.mail@kyret.ky.gov

Employer Resources

Employer Self Service Web site

The Employer Self Service (ESS) web site provides several resources for employers in addition to the monthly reporting functionality. Employers may find an employee's participation date, calculate sick leave costs, report deaths, register for seminars and complete forms on ESS. To be granted access to ESS, an employer representative must be set up as a user by your Employer Administrator. There is no limit to the number of users each employer may set up. Once added as a user, you will be assigned login credentials to ESS that include a user id, password and PIN.

Employer PIN

The employer PIN will be required when contacting KRS by phone and for certain transactions on ESS. The employer PIN serves as an additional security feature to protect your agency and your employees. Information regarding the Employer Administrator and ESS users is detailed in the ESS Account Setup and Maintenance section of this document.

Secure Email

As a covered entity under HIPAA, Kentucky Retirement Systems, *as well as participating agencies and business associates*, are responsible for complying with KRS policies and applicable federal regulations (HIPAA, HITECH) to ensure confidential member information is protected, particularly when sending confidential information in email. One of the methods by which Kentucky Retirement Systems protects confidential information is the use of the Secure Email Portal, a secure email solution that protects confidential information exchanged between KRS and participating agencies. The Portal can be accessed at:

https://web1.zixmail.net/s/login?b=kyret

The portal uses strong encryption to safeguard the confidentiality of email communications and greatly reduces the risk of costly disclosures that could put our members at risk of identity theft and other fraudulent activity.

Always use the Portal for sending confidential email to KRS. Confidential email is email that contains sensitive data such as Social Security numbers, KRS Member IDs, KRS PINs, or any personally identifiable or health-related data. Never send confidential email via *unsecure* email (i.e. from personal or business email accounts). Confidential information sent via unsecure email is an unauthorized disclosure of sensitive member information and KRS or the agency responsible is required to notify the affected member(s) of the disclosure.

Please note that the portal should NOT be used for monthly reporting.

The Secure Email Portal User Manual is available to assist employers in accessing and using the portal.

Employer Reporting Compliance and Education Division

Effective August 26, 2013 the Division of Employer Compliance and Education (ECE) and the Employer Reporting (ER) Branch of the Division of Accounting reorganized to form the Division of Employer Reporting Compliance and Education (ERCE). In the past ECE representatives divided the Commonwealth and each had their own counties that they were responsible for. Since go-live with START, many of you are aware that error correction has been our main focus and we have been unable to focus on other issues with our agencies due to this issue. With the reorganization, ERCE will now have 4 teams established. There is a School Board Team, Enter Report Details (web) Team, File Team and the KHRIS Team (employers reported by the Personnel Cabinet). There will be an external team, which will assist the agencies with any problems/issues they are having in regard to reporting, compliance, hazardous conversions, sick leave programs, etc. There will also be an internal team who will be offering phone support and correcting incoming errors. All teams will be working together to better assist the employer with all aspects of reporting, compliance and education.

The Division of Accounting will continue to handle Invoicing, Unbalanced Report resolution, Rejected File follow up and Installment Purchase Agreements.

We have revamped the Employer Hotline (502- 696-8810 or 1-888-696-8810) and the following are the options that you will now hear:

- If you know your party's extension, **Press 1**
- If you are calling with questions about Invoicing, an Unbalanced Report, a Rejected File or an Installment Purchase Agreement, **Press 2**
- If you have questions about the KRS Secure E-mail Portal, **Press 3**
- For all other questions, **Press 4** which will then take you to another menu:
    - If you are a School Board Employer, **Press 1**
    - If you are an employer who reports using an electronic file, **Press 2**
    - If you are an employer who reports via the web using Enter Report Details, **Press 3**
    - If you are an employer reported by the Personnel Cabinet through the KHRIS system, **Press 4**
    - To repeat these options, **Press 9**

TEAMS

The last 4 digits of the phone number are the extension for each representative.

School Board Team:				**E-Mail**
Nadine	White	external	502-696-8571	nadine.white@kyret.ky.gov
Frank	Cardoza	external	502-696-8569	frank.cardoza@kyret.ky.gov
Coleman	Shouse	external	502-696-8528	coleman.shouse@kyret.ky.gov
Jill	Whitehouse	internal	502-696-8481	jill.whitehouse@kyret.ky.gov
Patrick	Curran	internal	502-696-8470	patrick.curran@kyret.ky.gov
Bennie	Good	internal	502-696-8692	bennie.good@kyret.ky.gov

Linda	McMurray	internal	502-696-8478	linda.mcmurray@kyret.ky.gov
Angie	Marshall	internal	502-696-8602	angela.marshall@kyret.ky.gov

File Team:

Gary	Toy	external	502-696-8581	gary.toy@kyret.ky.gov
Rich	Mardis	external	502-696-8576	rich.mardis@kyret.ky.gov
Patrick	Hall	external	502-696-8574	patrick.hall@kyret.ky.gov
Bob	Sircy	internal	502-696-8532	bob.sircy@kyret.ky.gov
Tracy	Allnutt	internal	502-696-8634	tracy.allnutt@kyret.ky.gov

Enter Detail Report Team (Web):

Angela	Hawkins	external	502-696-8575	angela.hawkins@kyret.ky.gov
Matt	Guyer	external	502-696-8577	matt.guyer@kyret.ky.gov
Brenda	Mathis	internal	502-696-8474	brenda.mathis@kyret.ky.gov

KHRIS Team:

Suzanne	Elphingstone	external	502-696-8572	suzanne.elphingstone@kyret.ky.gov
Blaine	Walker	internal	502-696-8466	blaine.walker@kyret.ky.gov
Deanna	McDonald	internal	502-696-8465	deanna.mcdonald@kyret.ky.gov

Management Team:

Sarah	Webb	Director	external/internal	sarah.webb@kyret.ky.gov
Gina	Franklin	Manager	internal	gina.franklin@kyret.ky.gov

Email: KRSEmployerReporting@kyret.ky.gov

KRSEmployerInvoice@kyret.ky.gov

KRSEmployerCompliance@kyret.ky.gov

Chapter 2- Membership

Although not all employees are eligible to participate in KRS and have retirement contributions withheld, all employees of an agency are required to be reported to KRS each month. Specific exceptions to this requirement include: employees who are participating in another retirement system, employees who rejected retirement participation when their agency joined KRS, independent contractors, most volunteer firefighters and employees who were retired and reemployed prior to August 1, 1998 and did not elect to begin a new account. These specific groups of employees should not be reported to KRS.

Contribution Groups

Contribution Groups are used to validate employee contributions (EECON) and health insurance contributions (HICON) as well as to calculate employer contributions (ERCON) for each employee being reported to KRS. This designation allows employees to be "organized" based on different contribution rate categories. Contribution group categories indicate system participation (KERS, CERS or SPRS), plan participation (Non-Hazardous or Hazardous) and employee groups which consist of the types in the chart below:

Employee Group	Description	Subject to Employee Contributions	Subject to Health Insurance Contributions (1%)	Subject to Employer Contributions
Without Health Insurance	Employees with a participation date in a state-administered retirement system prior to 9/1/08	Yes	No	Yes
With Health Insurance	Employees with a participation date in a state-administered retirement system on or after 9/1/08	Yes	Yes	Yes
Cash Balance	Employees with a participation date in KERS, SPRS, or CERS after 1/1/2014	Yes	Yes	Yes
Retired Reemployed	Retirees from KRS who returned to a regular full time position on or after 9/1/08	No	No	Yes
Non-Participating	Employees classified in a non-participating status (see Position Status section for more information regarding non-participating statuses)	No	No	No

Examples:

1) An employee is hired by the City of Somewhere in a non-hazardous position and his participation date is after September 1, 2008. The employee is assigned to the Contribution Group CERS Non- Haz with HIC (CNHZHI) which indicates that the employee is CERS, is non-hazardous and is subject to the health insurance contribution. For this employee, KRS will expect 5% for employee contributions and 1% for health insurance contributions, as well as the appropriate employer contributions.

2) An employee is hired by the City of Somewhere in a seasonal position. The employee is assigned to the Contribution Group CERS Non-haz Non-participating (CNHZNP) which indicates the employee is CERS, is non-hazardous and is in a non-participating position. For this employee, KRS will not expect any retirement contributions. Since seasonal positions are limited by statute to nine (9) months*in a year, KRS will also alert the employer when the nine (9) months is about to expire.

   ***Note:** For Boards of Education, the Seasonal classification is limited to six (6) months in a year.

The Download Member ID Module from Employer Self Service (ESS) allows employers to view and download Contribution Group Category information for their employees. The Contribution Group Category will aid employers in identifying the Contribution Group in which a new member should be reported. Employers will also use this information during initial payroll set up to ensure that correct contribution rates are withheld from the member's paycheck.

To view all contribution groups, refer to Appendix C: Contribution Groups.

Retired Reemployed

The phrase Retired Reemployed generally refers to members who retire from a retirement system administered by KRS and then become employed at a participating employer.

Prior *to becoming reemployed by a participating employer, the member and prospective employer* ***must*** *complete and submit a Form 6751, Member and Employer Certification Regarding Retirement.* Upon receipt of this form, Kentucky Retirement Systems will send a communication to the member advising the member whether or not they are authorized to return to work. **The member must wait to receive this communication prior to returning to employment in order to avoid any detrimental effects to the retirement benefits.** If a member becomes reemployed with a participating employer without receiving authorization to work, the member risks having his/her retirement voided if Kentucky Retirement Systems subsequently determines that the reemployment is in violation of statute or regulation. If the member's retirement is voided, he/she will be required to pay back all retirement benefits paid in error, including health insurance benefits.

Break in service: You should be aware that in most instances, a three (3) calendar month break in service is required after a member's effective retirement date before the retired member may return to work with a participating agency. As noted above, members must receive authorization from Kentucky Retirement Systems prior to returning to work with a participating agency.

Prearranged agreement: Sometimes a member and employer will discuss the possibility of a member returning to work with the employer in some capacity after the member's retirement date. These discussions can result in an impermissible prearranged agreement for the member to return to work after his/her effective retirement date. It is important to note that a prearranged agreement does not have to be in writing. An oral agreement or a mutual understanding is a prearranged agreement. Furthermore, if a member and/or agency makes a request, prior to the member's retirement date, for authorization for a member to return to work after his/her effective retirement date, Kentucky Retirement Systems will generally consider this as evidence of a prearranged agreement. It is important that the employer and member have no contemplation of a member's returning to work until after the member's retirement date in order to avoid any detrimental effects to the member's retirement benefits.

If the member is reemployed, and the reemployment is in a regular full-time position, the employer will report the creditable compensation on the monthly report and pay employer contributions on that amount. However, the retiree will not contribute to KRS, will earn no service credit during the period of reemployment and will not be eligible for any additional retirement benefits based upon the reemployment. If the member is reemployed, and the reemployment is in a position other than a regular full-time position, no employer contributions will be due.

In addition to employer contributions, if the retiree has an initial participation date with KRS prior to September 1, 2008, but is reemployed on or after that date in a participating position and has elected health insurance coverage through KRS, the employer will be required to reimburse KRS for the contribution made for single coverage health insurance for the retiree.

If the retiree has an initial participation date with KRS on or after September 1, 2008 and is reemployed after retirement in a regular full-time position, the employee will not be eligible for health insurance coverage through KRS and will be required to take health insurance coverage through his employer during the period of reemployment.

Position Status

Through monthly reporting, this field is used to determine retirement contribution eligibility. There are both statutory and report-based position statuses. Statutory positions are specifically defined in KRS 61.510(21) and KRS 78.510 (21). Report-based positions have been established in order for averaging and service credit validations to be accurately performed for an employee assigned to one of these statuses.

Statutory Position Statuses

Regular Full Time: Positions in KERS, CERS, and SPRS that average one hundred (100) or more hours per month over a calendar or fiscal year. Exception: Noncertified school board employees are required to average eighty (80) or more hours per month over actual days worked within a school year. Employees classified under this status must have contributions withheld from their creditable compensation unless they are retired from KRS and reemployed after September 1, 2008.

Note: Substitute noncertified school board employees who meet the above requirement shall be reported as regular full-time. Please see Chapter 6: School Boards for more information.

Seasonal: Positions in KERS, SPRS and CERS which are temporary in duration, which coincide in duration with a particular season or seasons of the year and which may recur regularly from year to year and are limited to nine (9) months, with the exception of noncertified school board employees which shall not exceed six (6) months. Employees classified under this status should not have contributions withheld from their creditable compensation.

- Effective July 1, 2013, KRS will enforce the time limit for a Seasonal classifications *based on a fiscal year.* The months worked in a seasonal classification do not have to be consecutive during that year, but the total months worked in a seasonal classification in a fiscal year may not exceed nine months (six months if the employer is a school board).

Temporary: Positions in KERS not to exceed nine (9) months and positions in CERS not to exceed twelve (12) months. In CERS, the employer cannot re-hire a person in a temporary position; the position must be non-renewable. Employees classified under this status should not have contributions withheld from their creditable compensation.

Probationary: Positions in CERS not to exceed twelve (12) months and not renewable. CERS employers may designate an initial period of probation for all its employees not to exceed twelve (12) months. Probationary periods in KERS and SPRS are required to be reported to KRS as regular full-time. Employees classified under this status should not have contributions withheld from their creditable compensation.

- In the past, Kentucky Retirement Systems has permitted an employer to re-use a probationary status for a member as long as they were separate periods of employment with a break between periods.
- Effective July 1, 2013, the "not renewable" phrase of the statute will be strictly enforced. Regardless of the length of the probationary/temporary period, each employer may only utilize one period per employee.
- To apply this policy change fairly and consistently, KRS will begin counting probationary/temporary periods for each member in July 2013. Regardless of the length of the probationary/temporary period, each employer may only utilize one period per employee. (A member may have multiple periods of employment in a

probationary/temporary status with multiple employers, but only one period per employer)

Emergency: Positions in KERS, SPRS and CERS limited to thirty (30) working days and not renewable. Employees classified under this status should not have contributions withheld from their creditable compensation.

Interim: Positions in KERS established for a one-time or recurring need, not to exceed nine (9) months. Employees classified under this status should not have contributions withheld from their creditable compensation.

Part Time: Positions in KERS and CERS which may be permanent but require less than a calendar or fiscal year average of one hundred (100) hours***** of work per month. Employees classified under this status should not have contributions withheld from their creditable compensation. Employees classified by an employer as part-time but who meet the definition of regular, full-time per KRS 61.510(21) and 78.510(21) must have salary and contributions reported.

> *****_Exception:_ Part-time noncertified school board positions are positions that require an average of less than 80 hours of work per month over actual days worked in a school year.

If an employee is working more than one job for more than one employer in the same system, a combination of hours will be used to determine eligibility per KRS 61.680(6).

Independent Contractors: Individuals working as independent contractors should not be reported to KRS. Please be advised that the Internal Revenue Service (IRS) sets specific guidelines which must be met before an individual can be classified as an independent contractor for tax purposes. If the individual is not classified as an independent contractor for reporting income to the IRS, the individual cannot be exempt from retirement coverage. Contracts must be submitted to the KRS Legal Department for review before the employee can be classified as an independent contractor.

Report-Based Position Statuses

Regular Full Time Less Than 12 Months: Positions in KERS or CERS that are held by regular full-time employees who do not work 12 months per year but are paid over 12 months, excluding classified employees of local school boards. Some examples include head start employees employed by community action agencies and school nurses employed by local health departments.

Intermittent: Position status for those employees who receive creditable compensation which must be reported to KRS, but who maintain a sporadic work schedule and may not earn wages every month.

Job Position

Every employee reported to KRS will be assigned a specific job position. Hazardous duty employees have specific job titles that should be reported each month. Certain non-hazardous positions have special rules or regulations that apply, and as such, the employees in these positions must have the appropriate job position reported.

Mayors\City Council\City Manager: Upon initial election of a city official, the reporting official of the city shall determine whether or not the employee is full-time under statute. It is the responsibility of the employer to determine full-time status. Under the provisions of KRS 78.540(1), mayors and members of city legislative bodies, who are considered full-time, may decline membership in CERS prior to their participation in the System. These employees who are considered full-time must complete a Form 2012, Election or Rejection of Participation, upon initial election. Those city elected officials who are considered part-time should still be reported to KRS, but will utilize a non-participating contribution group. Any full-time employee who rejects participation should not be reported to KRS. In addition, if the mayor or city council member initially rejects participation in KRS, he or she can later elect to participate and purchase the service credit; however, is not permitted to use the purchased service toward health insurance coverage. Cities utilizing a city commission should report those employees using the "city council" job position.

Further, the statute provides that city managers and other appointed local government executives who participate in a retirement system, other than Social Security, which operates in more than one state (e.g. ICMA), may decline prior to their participation in the System. If these employees decline participation, they should not be reported to KRS.

Magistrate\Commissioner: Magistrates may either be classified as part-time or full-time (on an individual basis). If a magistrate is classified as fulltime, the appropriate retirement contributions should be withheld and reported to the Retirement Systems. If a magistrate is part-time, the magistrate should be reported to KRS in a non-participating contribution group and should not have contributions withheld.

Upon initial election of a magistrate, the reporting official of the fiscal court shall determine whether or not the employee is full-time under statute. It is the responsibility of the employer to determine full-time status.

> **Note:** In the past, KRS viewed councilmen and magistrates as a body, and not individually: either all or none were classified as full-time. This determination was based on local legislation in each city or county. Currently, it is the agency's responsibility to determine the status of those employees.

Coroner\Deputy Coroner: Effective July 15, 1984, legislation was passed to include the coroner of all participating counties in the definition of employee, so that they became eligible to participate in CERS, regardless of whether the coroner worked enough hours to qualify as a regular full-time officer.

Deputy Coroners must meet the definition of a full-time employee to be eligible for participation in CERS. A deputy coroner should be reported to KRS with a job position of

"Other". Please refer to the beginning of this section for the definition of a full-time employee. Please see KRS 78.510(6) for more information.

County Attorney Employee: Effective July 16, 1992, Senate Bill 110 directed that all full-time employees of a County Attorney's Office who were paid from sources of funds outside a Fiscal Court's control were required to participate with either CERS or KERS. All employees who work in a county attorney's office should be reported to KRS with the job position "County Attorney Employee", regardless of the employing agency.

The County Attorney is required to determine which system an employee will participate in based upon the employee's job duties. Form 2110, Retirement System Determination for County Attorney Employees, should be completed and filed with KRS as required by 105 KAR 1:250. The following criteria provide a basis for the determination:

- If the employee's job duties are related to prosecutorial functions, the employee should participate in KERS.
- If the employee's job duties are related to the legal representation of the Fiscal Court, the employee should participate in CERS.
- Employees who are already participating in one of the systems administered by KRS will continue to participate in that system and wages paid by the County Attorney will be reported to that system.

For a copy of the Form 2110, please contact your ECE representative or access a copy of the form on the Employer Self Service website.

Master Commissioner: Master Commissioners began participating in KERS by Executive Order effective July, 1958. KRS 61.510(5) requires an individual to be a regular full-time employee in order to participate with KERS. Newly appointed Master Commissioners should contact the Employer Compliance and Education Division at the Retirement Systems for information regarding participation. All employees of the master commissioner's office should be reported to KRS with the job position "Master Commissioner". The employer contributions for Master Commissioners are paid by Administrative Office of the Courts and not the Master Commissioner's office. Master Commissioners and their employees are still responsible for reporting all contribution detail information and appropriate employee contributions to KRS each month. For each of these employee records, the "Employer Paid ERCON" field should be marked as No.

General Assembly Employee: As of the 6th regular legislative session (excluding special sessions), an employee is considered full-time regardless of his classification, but must still average 100 hours of work per month. Once the member is in a regular full time classification (as of the 6th session), special sessions are to be reported with appropriate retirement contributions withheld. When the employee becomes eligible for participation, all previous sessions will be billed to the employer and member as omitted contributions. These employees receive credit only for the months actually worked or purchased.

- **Constitutional Officers:** Constitutional Officers for both the House and the Senate are appointed. KRS 61.510(10) specifies that members, officers, and employees of the General Assembly will be credited with a month of service for each month the position is occupied. Constitutional officers normally earn 24 months of service credit per biennium, regardless of the number of months they actually work. If an officer resigns the position before the end of the biennium, service credit ends as of the month of resignation. The service of the constitutional officers may also be limited to less than 24 months, if the legislators specify that the terms of the officers are to end with the *sine die.* Positions include chief clerk, assistant clerk, enrolling clerk, sergeant-at-arms, doorkeeper, Constitutional pages, and cloakroom keepers.

- The term begins on the odd year and is expected to last through the end of the even year.
- The wages earned during the 24-month period are prorated over the entire term, unless service has ended before the biennium is complete.
- The Legislative Research Commission reporting official provides KRS with a list of the elected officers.

The following non-hazardous positions may qualify for special treatment under IRS regulations and as such are required to be classified accordingly:

- **Jailer (Non-Haz):** to be used for non-hazardous jail employees
- **Sheriff (Non-Haz):** to be used for non-hazardous sheriff employees who provide police protection
- **Police (Non-Haz):** to be used for non-hazardous police employees who provide police protection
- **Fire (Non-Haz):** to be used for non-hazardous employees who provide firefighting services
- **EMS (Non-Haz):** to be used for non-hazardous employees who provide emergency medical services

Volunteer Firemen: This classification is only applicable for volunteer firemen employed by Okolona Fire District. All other volunteer firemen are not eligible for participation, and should not be reported to KRS.

Other: This job position should be used for all non-hazardous employees who should not be classified into one of the above specific positions.

Hazardous Duty Coverage

What is hazardous duty?

Certain employers have positions that may qualify for hazardous duty coverage. While it is not mandatory that employers participate under hazardous duty coverage, it is an option available to an employer.

According to KRS 61.592(1)(a): "hazardous position for participating KERS employees, as well as CERS employees who began participating before September 1, 2008, means:

1. Any position whose principal duties involve active law enforcement, including the positions of probation and parole officer and Commonwealth detective, active fire suppression or prevention, or other positions, including, but not limited to, pilots of the Transportation Cabinet and paramedics and emergency medical technicians, with duties that require frequent exposure to a high degree of danger or peril and also require a high degree of physical conditioning; and

2. Positions in the Department of Corrections in state correctional institutions and the Kentucky Correctional Psychiatric Center with duties that regularly and routinely require face-to-face contact with inmates".

According to KRS 61.592(1)(b): "hazardous position for employees *who begin participating in CERS on or after September 1, 2008* means police officers and firefighters as defined in KRS 61.315(1), paramedics, correctional officers with duties that routinely and regularly require face-to-face contact with inmates, and emergency medical technicians if:

1. The employee's duties require frequent exposure to a high degree of danger or peril and a high degree of physical conditioning; and

2. The employee's duties are not primarily clerical or administrative".

In addition to the amended definition of hazardous duty as listed above, KRS 61.592 (2)(b) requires that any CERS employer desiring to provide hazardous duty coverage for employees who *begin participating in CERS on or after September 1, 2008*, petition the KRS Board of Trustees to reestablish hazardous duty coverage for all positions.

Until the KRS Board of Trustees has approved hazardous duty coverage for a particular position effective after September 1, 2008, each employee who begins participating in CERS on or after September 1, 2008 MUST be reported as non-hazardous.

If an employee began participating in CERS prior to September 1, 2008, the employee should be reported as hazardous if their position was approved by the KRS Board of Trustees as a hazardous duty position prior to September 1, 2008. Please remember this will only apply for those employees who have previously participated in CERS, not KERS or SPRS.

Requesting Hazardous Duty Coverage

To petition KRS for hazardous duty coverage, employers should contact their Employer Compliance and Education Representative. Before an employer can offer hazardous duty coverage to its employees, the KRS Board of Trustees must approve the position(s) as hazardous. The procedure for an employer to apply for hazardous duty coverage is as follows:

Adopt a Resolution: The employer must adopt a resolution stating the intention to transfer eligible positions to hazardous coverage and the effective date of hazardous coverage. The effective date listed on the resolution must be the first day of the month following the Board's approval for hazardous coverage except when an employer first joins one of the Retirement Systems. For CERS agencies, a separate resolution must be filed for the initial petition for hazardous coverage for positions for employees participating prior to September 1, 2008 and for positions after September 1, 2008.

Complete a Form HP-1: The agency head and budget officer must complete and sign a Form H.P-1, which certifies that the position(s) involved in the request meet(s) the definition in KRS 61.592 and that the agency has budgeted the higher cost for Hazardous Duty retirement benefits.

Requests made by KERS agencies must be accompanied by a letter from the Governor's Office for Policy and Management stating that funds have been allocated for hazardous contribution rates. The Form HP-1 also acknowledges the effective date of hazardous coverage.

Complete Job Description(s): The employer must provide a Job Description for each position being requested for hazardous duty coverage.

Complete Position Questionnaire(s): A Position Questionnaire must be completed for each position being requested for hazardous duty coverage. The questionnaire should list the position duties and the percentage of time spent performing those duties. The Board of Trustees will use this document in determining if the job meets the definition of hazardous under KRS 61.592(1).

Complete Form HP-2(s): The employer must complete a Form HP-2 for each employee who occupies a position for which hazardous duty coverage has been requested. This form certifies the effective date the employee began working in the position, the position to which the employee is assigned and the date the employee had a physical examination as required by KRS 61.592(5). This statute also requires that a copy of the physical examination be retained on file by the employer and provided to KRS. Please note that Form HP-2 must be completed when a hazardous employee changes job positions for the new position title.

Due Dates for Hazardous Duty Requests

If your agency is considering adopting hazardous duty coverage for eligible position classifications, the following dates should be utilized for completing and submitting the required paperwork.

Quarterly Board Meetings		
Board Meeting	**Submission Date**	**Coverage Date**
February	January 1	March 1
May	April 1	June 1
August	July 1	September 1
November	October 1	December 1

Hazardous Conversion Service Purchase

Per KRS 61.592 (3)(c), if an employer participated in a system prior to adopting hazardous duty coverage, the employer may pay to the Retirement Systems the cost of converting nonhazardous service to hazardous service for members employed in an approved hazardous position who have a participation date in a KERS, SPRS, or CERS prior to January 1, 2014. If the employer is interested in making this service purchase on behalf of an employee, the employer must first contact their Employer Compliance and Education Representative (ECE).

Sick Leave Programs

Employees of KERS and SPRS receive service credit for all unused accumulated sick leave at the time of retirement under the standard sick leave program. Members of CERS may receive service credit for their sick leave at the time of retirement if their employer has adopted a sick leave program with KRS. KRS 78.616 provides an opportunity for CERS agencies to extend benefits to their employees by purchasing additional retirement service credit for accumulated sick leave.

Note: Sick Leave may not be used in calculating retirement benefits for members who begin participation in a KERS, SPRS, or CERS on or after January 1, 2014.

Note: Sick Leave may not be used in calculating retirement benefits in CERS if the member has a participation date in CERS on or after January 1, 2014, regardless of whether the member has an earlier participation date in another state-administered retirement system.

There are two (2) sick leave programs that the CERS employer may adopt – Standard or Alternate. If your agency is interested in participating in the sick leave programs, please contact your Employer Compliance and Education Representative (ECE).

Standard Sick Leave Program

Under the standard sick leave program, an employer participating in CERS may purchase service credit for up to six (6) months of unused sick leave for each retiring employee. Effective July 15, 1998, CERS agencies became eligible to pay for additional sick leave in excess of six months. Employers may pay either the entire cost of sick leave in excess of six months or the cost of sick leave in excess of six months can be split with the employee.

Employers who participate in the Standard Sick Leave Program with KRS can use the Sick Leave Cost Calculator in Employer Self Service to calculate an estimate of the employer's liability for a current or former employee's sick leave at retirement. Detailed information for the Sick Leave Calculator may be found in the Other ESS Functionality chapter.

For members who began participating with KRS on or after September 1, 2008, sick leave credit is limited to a maximum of twelve (12) months credit. For these employees, the service credit gained through sick leave will not count toward their eligibility to retire. In other words, the sick leave credit can increase a member's benefit, but cannot make them eligible to retire earlier.

Effective July 1, 2010 for KERS and SPRS, the last participating employer will be required to pay the full cost of any sick leave credited to the member's account.

Alternate Sick Leave Program

Under the alternate sick leave program, employees are compensated for as many accumulated, unused sick leave days as the employer's sick leave policy provides. The policy must be in writing and universally applied to all employees. Payment for unused sick leave days at the time of retirement is incorporated into the member's final compensation, and employee and employer contributions are made to KRS for the sick leave payment.

Accumulated balances of sick leave must be reported to KRS at the time of termination, retirement or death for all members whose employer participates in a sick leave program. To convert the sick leave balance to months, the total days of sick leave is divided by 21 (the average number of working days per month). KRS 61.546(2) directs that sick leave credit will be rounded to the nearest whole month. In order to meet this statutory requirement, it is KRS policy to credit the retiring employee with a month of additional sick leave credit if the employee has 11 days of accumulated sick leave. For each additional month, the retiring employee is required to have 21 additional days. The following chart provides additional detail to convert sick leave hours and days to months of service credit.

Sick Leave Requirements by Hours and Days Worked

4 hr. day	5 hr. day	5 ½ hr. day	6 hr. day	6 ½ hr. day	7 hr. day	7 ½ hr. day	8 hr. day	Months of Service Credit	Number of Days
44 – 84	55 – 105	60.5 – 115.5	66 – 126	71.5 – 136.5	77 – 147	82.5 – 157.5	88 – 168	**1**	11 – 21
128 – 168	160 – 210	176.0 – 231.0	192 – 252	208.0 – 273.0	224 – 294	240.0 – 315.0	256 – 336	**2**	32 – 42
212 – 252	265 – 315	291.5 – 346.5	318 – 378	344.5 – 409.5	371 – 441	397.5 – 472.5	424 – 504	**3**	53 – 63
296 – 336	370 – 420	407.0 – 462.0	444 – 504	481.0 – 546.0	518 – 588	555.0 – 630.0	592 – 672	**4**	74 – 84
380 – 420	475 – 525	522.5 – 577.5	570 – 630	617.5 – 682.5	665 – 735	712.5 – 787.5	760 – 840	**5**	95 – 105
464 – 504	580 – 630	638.0 – 693.0	696 – 756	754.0 – 819.0	812 – 882	870.0 – 945.0	928 – 1008	**6**	116 – 126
						1027.5 – 1102.5	1096 – 1176	**7**	137 – 147
						1185.0 – 1260.0	1264 – 1344	**8**	158 – 168
						1342.5 – 1417.5	1432 – 1512	**9**	179 – 189
						1500.0 – 1575.0	1600 – 1680	**10**	200 – 210
						1657.5 – 1732.5	1768 – 1848	**11**	221 – 231
						1815.0 – 1890.0	1936 – 2016	**12**	242 – 252
						1972.5 – 2047.5	2104 – 2184	**13**	263 – 273
						2130.0 – 2205.0	2272 – 2352	**14**	284 – 294
						2287.5 – 2362.5	2440 – 2520	**15**	305 – 315
						2445.0 – 2520.0	2608 – 2688	**16**	326 – 336
						2602.5 – 2677.5	2776 – 2856	**17**	347 – 357
						2760.0 – 2835.0	2944 – 3024	**18**	368 – 378
						2917.5 – 2992.5	3112 – 3192	**19**	389 – 399
						3075.0 – 3150.0	3280 – 3360	**20**	410 – 420

Chapter 3- ESS Account Setup and Maintenance

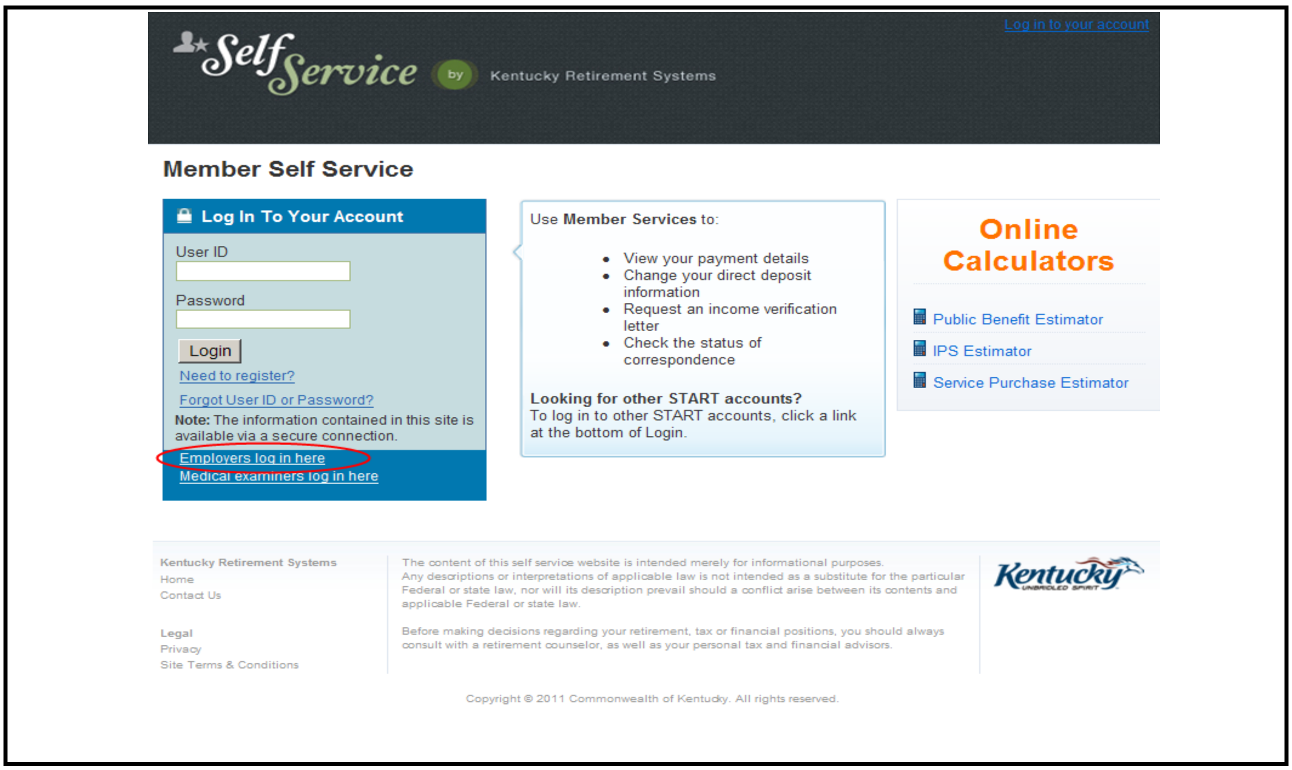
Login

Security for the Employer Self Service (ESS) site will exist in the form of validation and encryption. Encryption is the process of hiding the value of a specific set of data from unauthorized users or processes. In the online application, encryption will occur on the web and application servers, as well as in the database.

The Employer Self Service site allows access to employer reporting and employer specific functionalities. In order to access ESS, a user must have a valid login name and password, which is set up by the Employer Administrator. The Employer Administrator is designated by the Agency Head on the Form 7071, Employer Self Service Employer Administrator Account Creation Request. In order to retrieve the login name, password and PIN generated by the Employer Administrator at the agency, the user must first log into the secure email portal utilized by KRS. For step-by-step instructions on how to log into the secure email portal, retrieve the temporary credentials, and log into ESS, use the First Time Login to Employer Self Service quick reference guide, available on the Employer page of the KRS website. After signing into the site, a user will be able to access functionality based on the employer specific data and security role.

The following steps describe how to sign into the Employer Self Service website.

Step 1 – Launch your internet browser and navigate to Employer Self Service



Step 2 – To sign into the system, enter the user name and password into the corresponding spaces, and click Login.

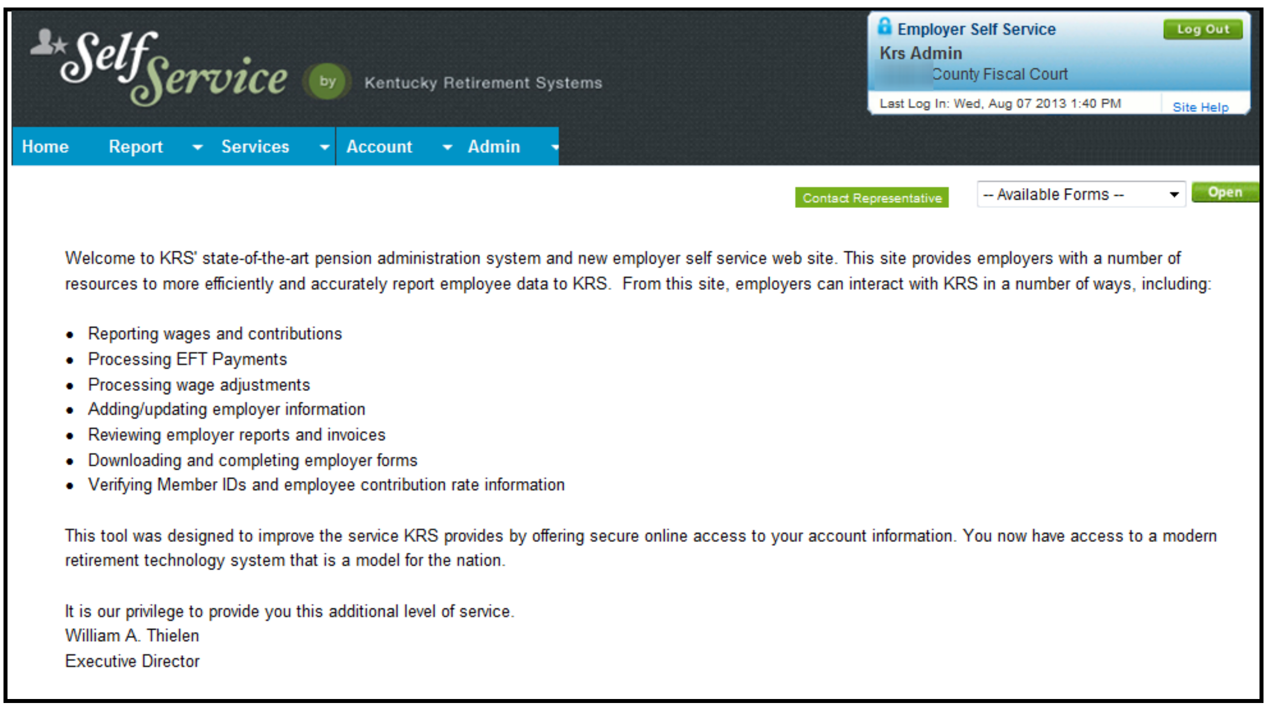
Note: The Register section is for Member and Retiree Self-Service. Employers will not need to register for the Self Service website.

Note: If you attempt to sign in three times unsuccessfully, your account will become locked. To reset your password and unlock your account, contact your Employer Administrator.

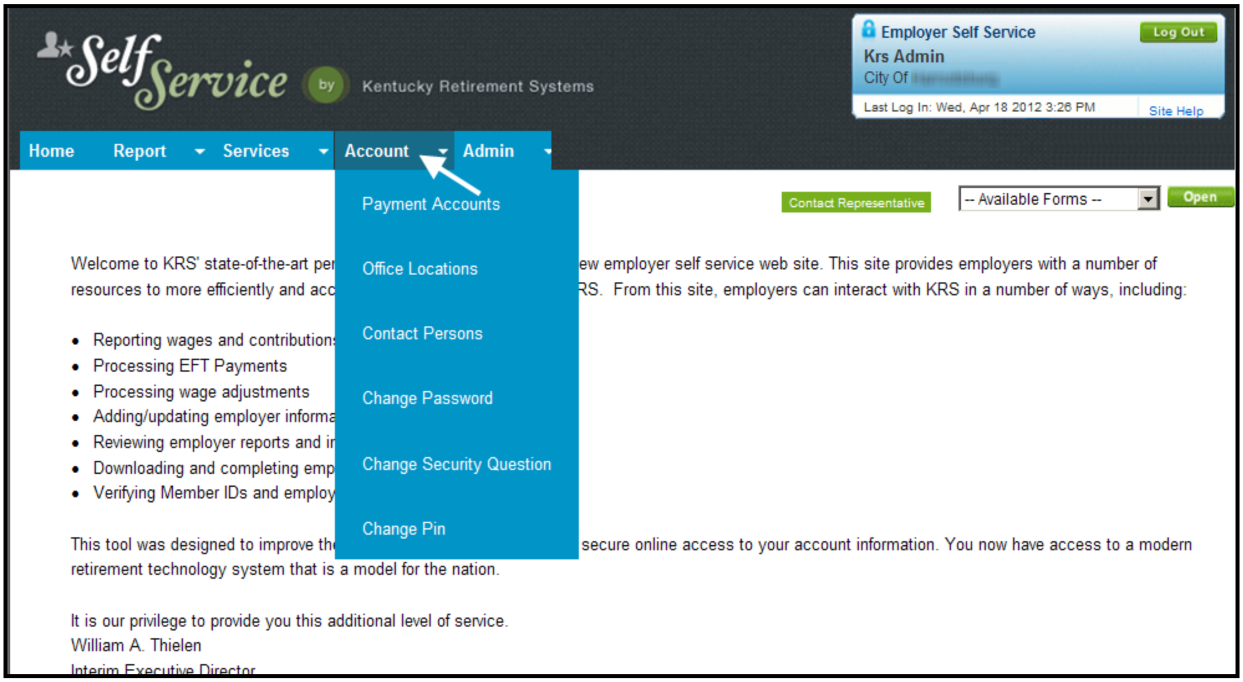
Note: Upon initial login, the user will be required to change the temporary password, change the temporary PIN, and select and answer a security question. The user will be required to complete these steps before access to Employer Self Service is allowed. When you have successfully signed in, Employer Self Service will begin a security timer. You may remain signed in to the Employer Self Service site for fifteen (15) minutes without activity. There will be a timer displayed in the bottom left-hand corner of the screen. The timer will reset when certain actions are performed. If the system is idle for 15 minutes, you will be notified that your session has timed out and will be required to sign in again.

If you have forgotten your User ID or Password, click Forgot User ID or Password? to reset your ESS login credentials by answering your security question.

Following your sign in, Employer Self Service will display the following screen:



Once you have logged in, you will notice the navigation menu across the top of the screen. Position your cursor over each heading to see the module options listed below it.



Note: All menu options will not be available to all users. The menu options displayed are based on Employer specific data and the role of the user. For instance, the Admin tab only displays to users with an Administrator Role.

The chart below shows the modules available under each Heading.

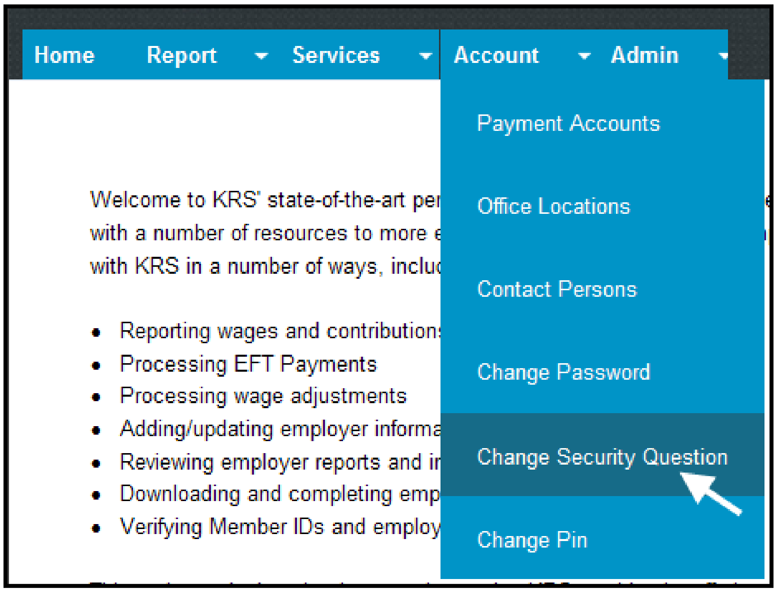
Home	Report	Services	Account	Admin
This is the first page you encounter in ESS and contains a brief message from KRS' Executive Director	**Enter Report Details or Upload Detail File** ▪ Module by which you submit your monthly detail report	**Download Member ID** ▪ Find contribution groups for new employees and/or download Member IDs from KRS	**Payment Accounts** ▪ Set up payment accounts for EFT and/or e-check	**Manage Users** ▪ Only available to user in the Administrator role ▪ Used to add users, unlock user accounts, reset passwords and PINs, and deactivate users
	Submit Monthly Summary ▪ Module by which you submit your monthly summary and electronic payment	**Sick Leave Cost Calculator** ▪ Only available to employers who participate in the Standard Sick Leave program for budgetary purposes	**Office Locations** ▪ Stores all locations for a particular employer	
	Monthly Packets ▪ Feedback from previous monthly reports that need to be reviewed by the employer	**Death Notice** ▪ Allows you to report the death of a current or former employee	**Contact Persons** ▪ Lists all persons at the employer who KRS may contact	
	Invoices ▪ Allows you to view and pay all invoices from this module	**Seminars** ▪ Allows you to register for upcoming employer seminars/training sessions	**Change Password** ▪ Update password for ESS **Change Security Question** ▪ Update Security Question for password hints **Change PIN** ▪ Update PIN for ESS	

Update Security Question

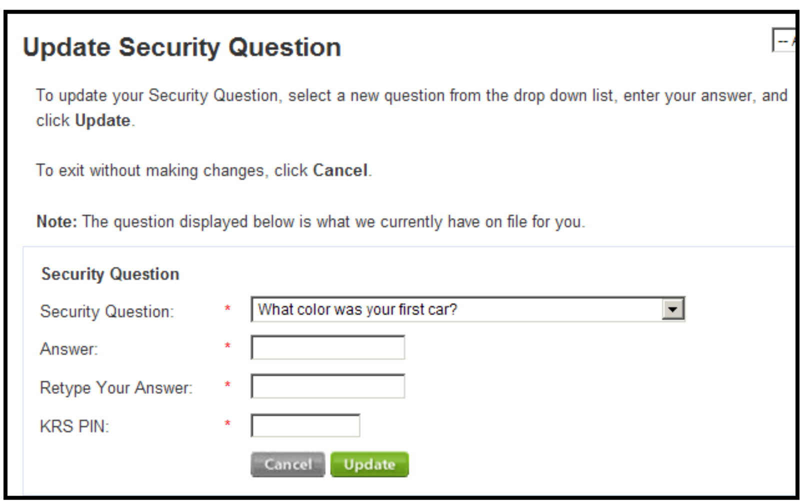
Once a user has signed into Employer Self Service, the user may update their security questions.

The following steps describe how to update security questions in the Employer Self Service website using the Change Security Question module.

Step 1 – After successfully signing into the Employer Self Service site, click Change Security Question under the Account heading located in the navigation menu at the top of the screen**.**



Employer Self Service will display the Change Security Question module.



Update Security Question

To update your Security Question, select a new question from the drop down list, enter your answer, and click **Update**.

To exit without making changes, click **Cancel**.

Note: The question displayed below is what we currently have on file for you.

Security Question

Security Question: * What color was your first car?

Answer: *

Retype Your Answer: *

KRS PIN: *

Cancel Update

Step 2 – Complete all relevant fields:

Field Name	Description
Security Question	Question that will be asked to the user in the event the user forgets their user name or password.
Answer	Answer to the security question.
Retype Your Answer	Verification of the answer to the security question.
KRS PIN	Security feature that uses your employer PIN to verify identity.

Step 3 – Click the 

button to update the security question information.

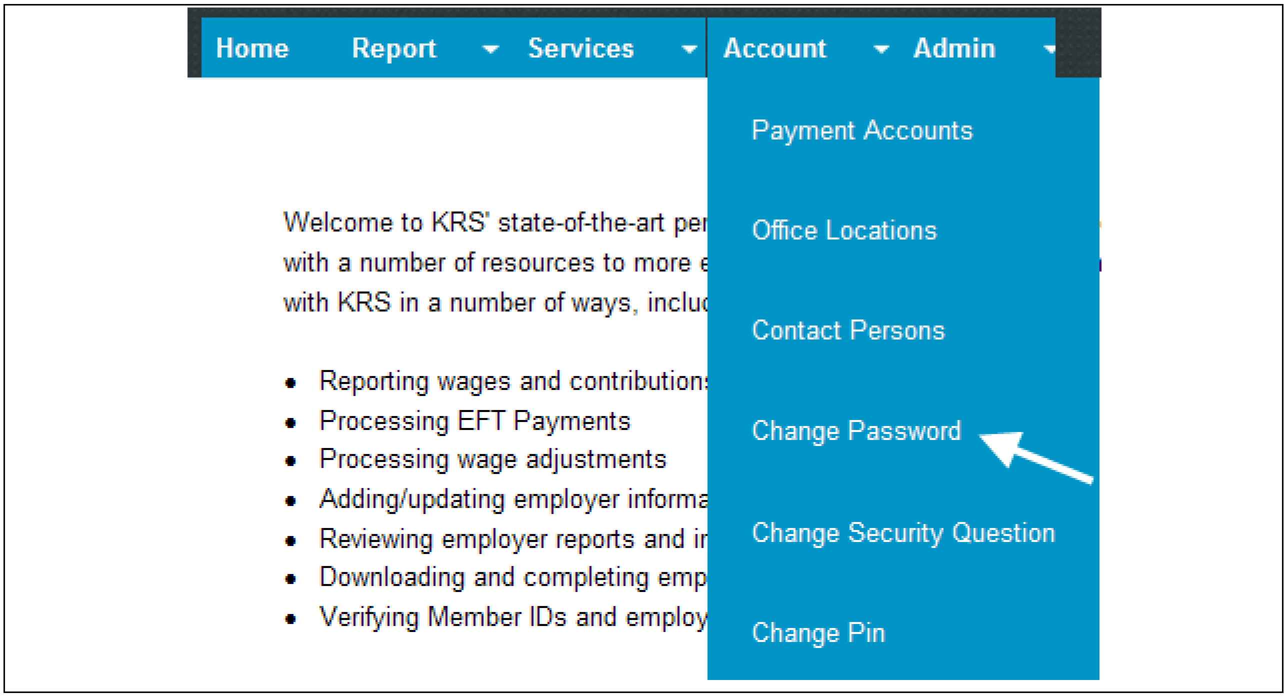
Change My Password

Employer Self Service users can change the password on their account by going to Change Password. Upon signing into ESS for the first time, the user will be required to update their password and set a security question that will be used in the event the user forgets their password information.

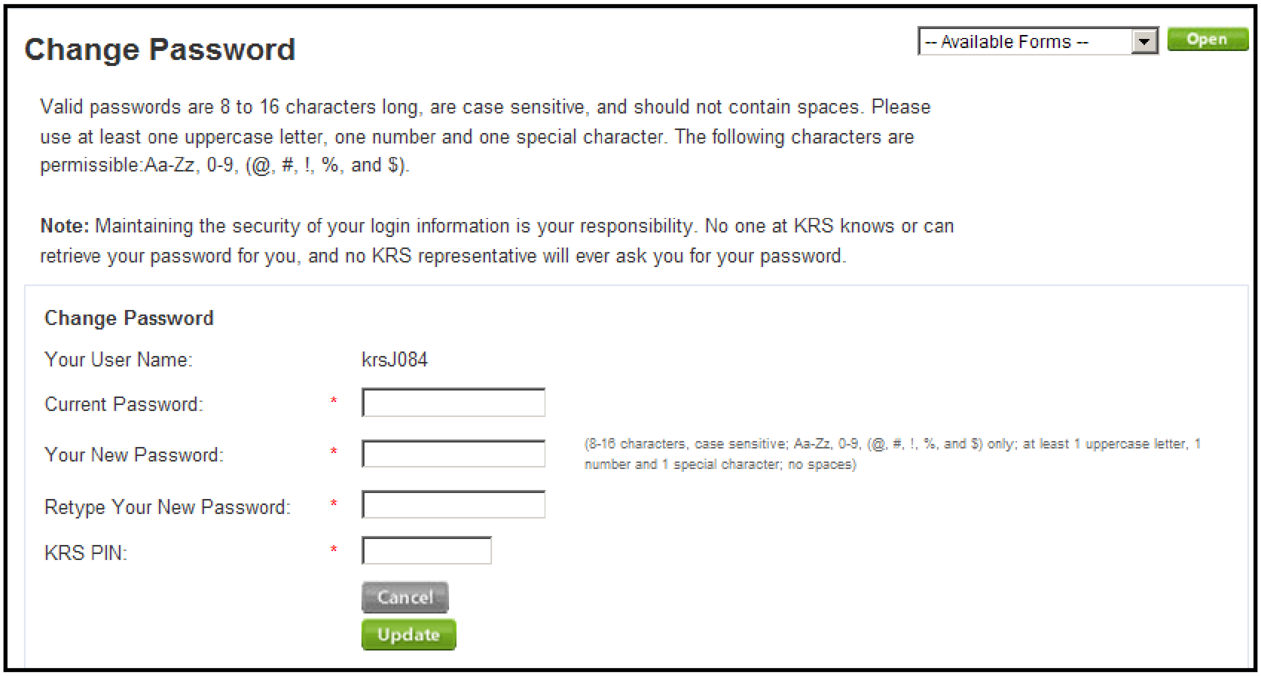
All passwords must follow KRS password requirements. Valid passwords must be between 8 and 16 characters long and include at least one letter and one number. The following characters are permissible: Aa-Zz, 0-9, (@, #,!, %, and $). Passwords are case sensitive and should not contain spaces.

The following steps describe how to change a password in the Employer Self Service website using the Change Password module.

Step 1 – After successfully signing into the Employer Self Service site, click Change Password under the Account heading located in the navigation menu at the top of the screen.



Employer Self Service will display the Change Password module.



Step 2 – Complete all relevant fields:

Field Name	Description
Your User Name	User name of the person currently logged into Employer Self Service.
Current Password	Current password of the person logged into the system.
Your New Password	New password to be used for logging into the Employer Self Service website.
Retype Your New Password	Verification of the new password for the Employer Self Service website.
KRS PIN	Security feature that uses your employer PIN to verify identity.

Step 3 – Click the 

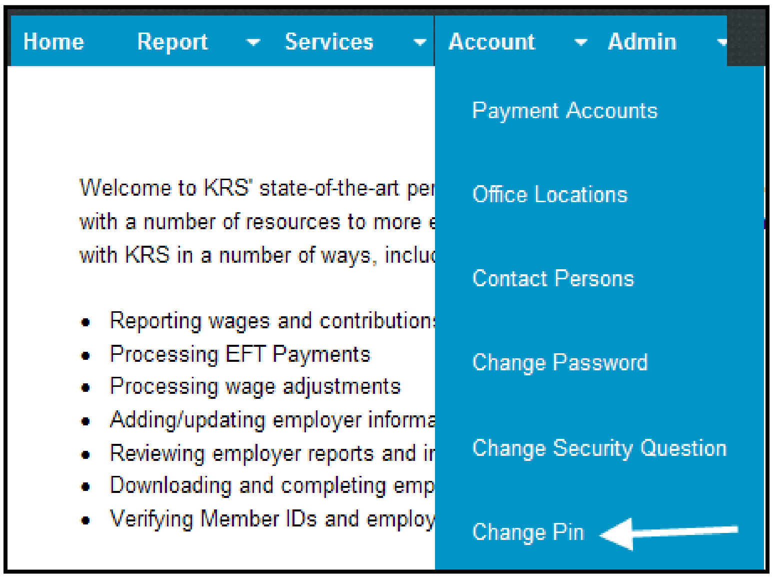
button to update the Employer Self Service password.

Change My PIN

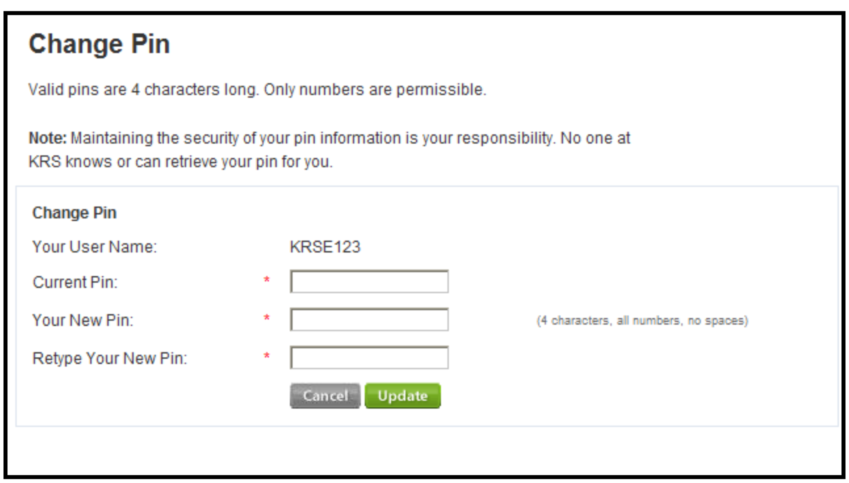
The Employer PIN is used to verify the identity of Employer Representatives both online and via telephone. A temporary PIN is assigned when a user is set up to access to ESS. Upon initial login, the PIN will be reset, and can also be changed at any time using the Change PIN module.

The following steps describe how to change a PIN in the Employer Self Service website using the Change PIN module.

Step 1 – After successfully signing into the Employer Self Service site, click Change PIN located under the Account heading in the navigation menu at the top of the screen.



Employer Self Service will display the Change PIN module.



Step 2 – Complete all relevant fields:

Field Name	Description
Your User Name	User name of the person currently logged into Employer Self Service.
Current PIN	Current PIN of the person logged into the system.
Your New PIN	New PIN to be used for logging into the Employer Self Service website.
Retype Your New PIN	Verification of the new PIN for the Employer Self Service website.

Step 3 – Click the 

button to update the Employer Self Service PIN.

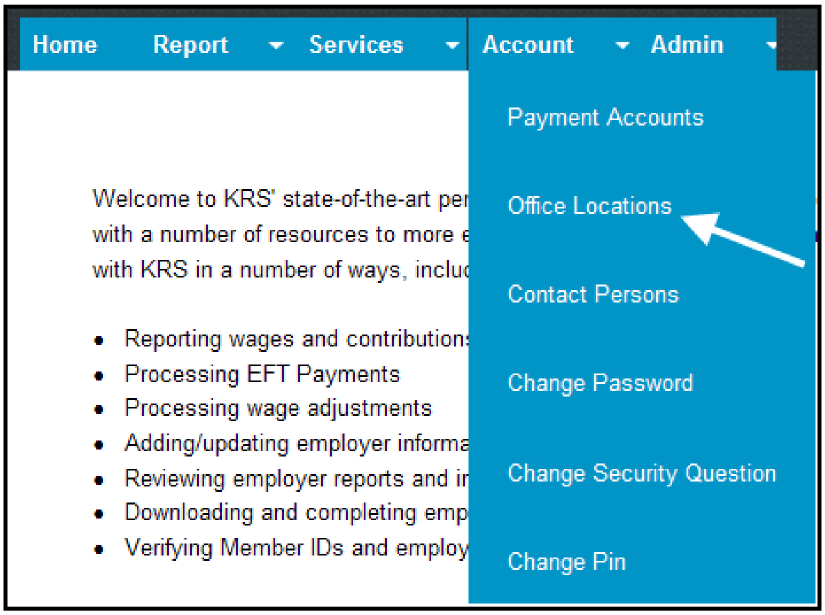
Manage Office Locations

The Manage Office Locations screen allows employers to update their office locations. Adding, updating or deleting the office location through this screen updates the information stored with KRS.

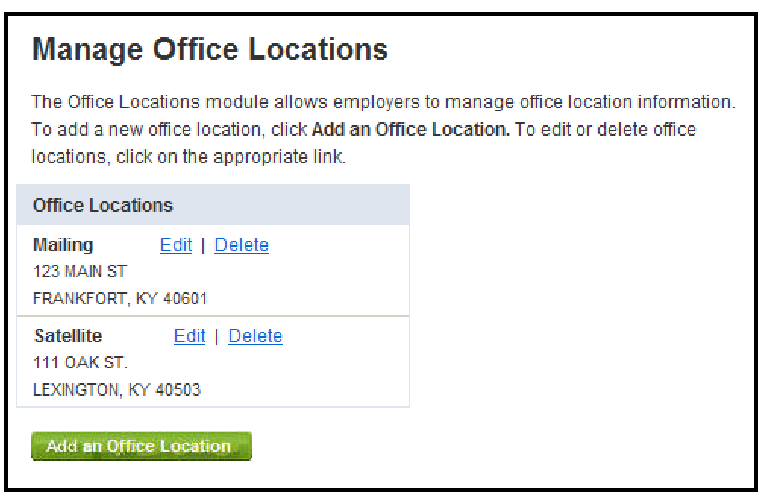
Add or Edit an Office Location

The following steps describe how to add a new office location or edit an existing location for an employer in the Employer Self Service website using the Manage Office Locations module.

Step 1 – After successfully signing into the Employer Self Service site, click Office Locations located under the Account heading in the navigation menu at the top of the screen.

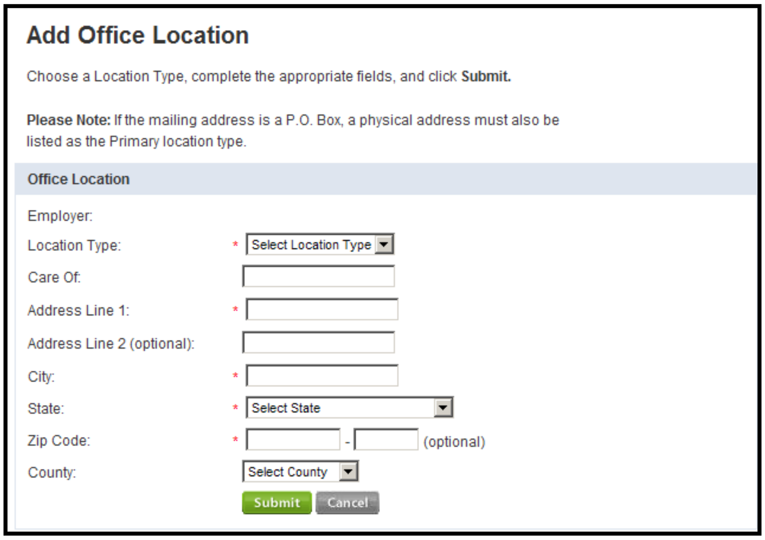


Employer Self Service will display all locations associated with the selected employer.

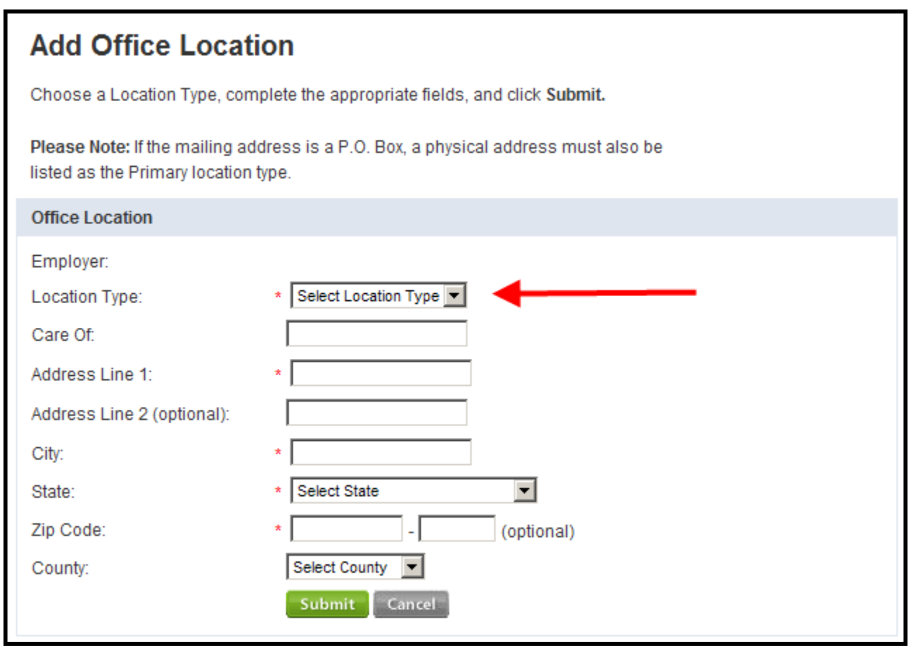


Step 2 – To add a new office location, click Add an Office Location. To edit an existing location, click the Edit link next to an existing location.

Employer Self Service will navigate you to the Add/Edit Office Locations Screen.



Step 3 – Select which location to be added or edited from the Location Type drop down.



Location Type	Description
Mailing	Address to which mailings should be sent for the Employer.
Primary Location	Location, if different from the Mailing address, where the Employer is primarily located.
Satellite	Address other than the Primary Location where the Employer is also located.
Third-Party Preparer	Address of a third party (i.e. Accountant, Payroll Provider) who prepares a monthly report for the Employer.

Step 4 – Complete all relevant fields:

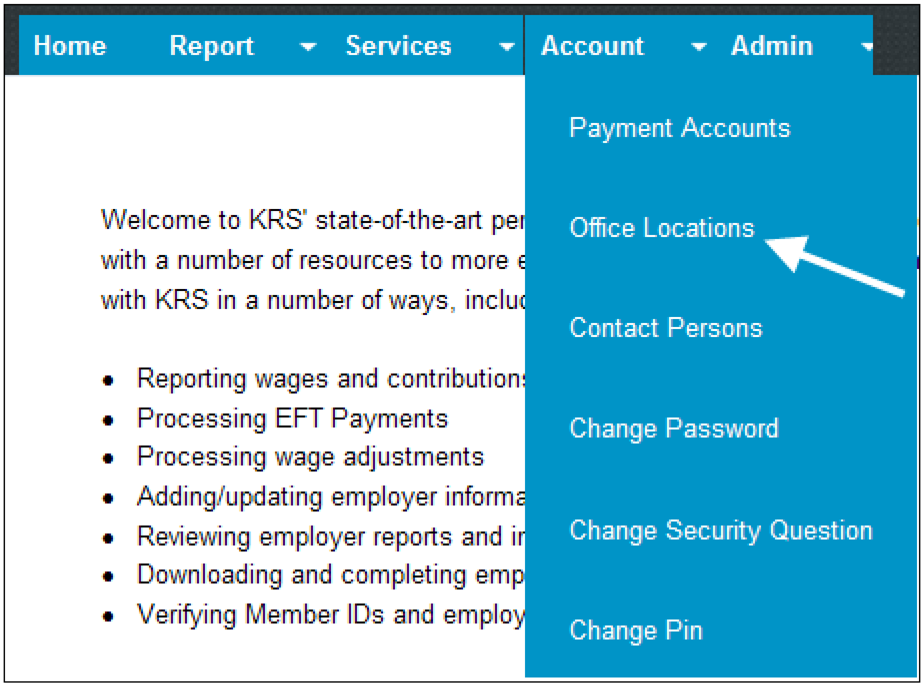
Field Name	Description
Employer	Address for which the user is adding or editing the location.
Location Type	Type of location which is being added for the employer.
Address Line 1	Street address or post office box for the location.
Address Line 2	2nd line of an address to be used for a building, unit, floor or suite number
City	City in which the office is located.
State	State in which the office is located.
ZIP Code	ZIP Code for the office location.
County	County in which the office is located.

Step 5 – Click the Submit button to save the office location information.

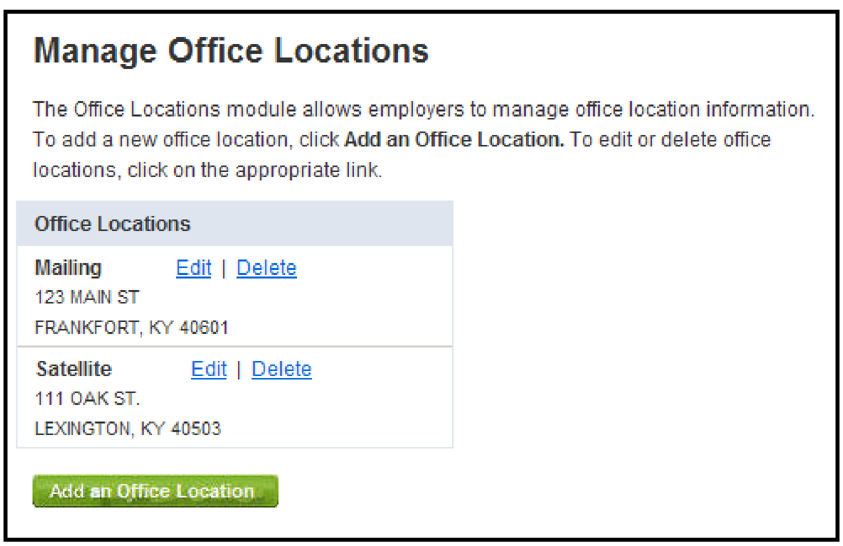
Delete an Office Location

The following steps describe how to delete an office location for an employer in the Employer Self Service website using the Manage Office Locations module.

Step 1 – After successfully signing into the Employer Self Service site, click Office Locations located under the Account heading in the navigation menu at the top of the screen.

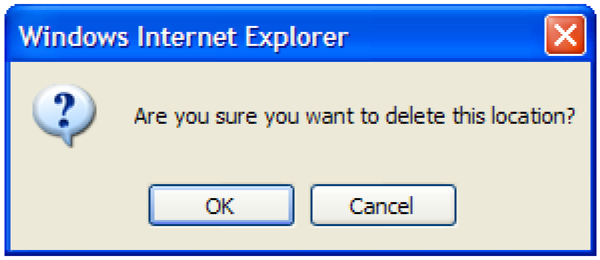


Employer Self Service will display all locations associated with the selected employer.



Step 2 – Click the "Delete" link next to the location to be deleted.

Step 3 – Click OK to confirm that the location should be deleted.



Note: If one of the employer contacts has been tied to the location you wish to delete, you must first edit that contact person's location information before you will be able to delete the location.

Maintain Contact Person

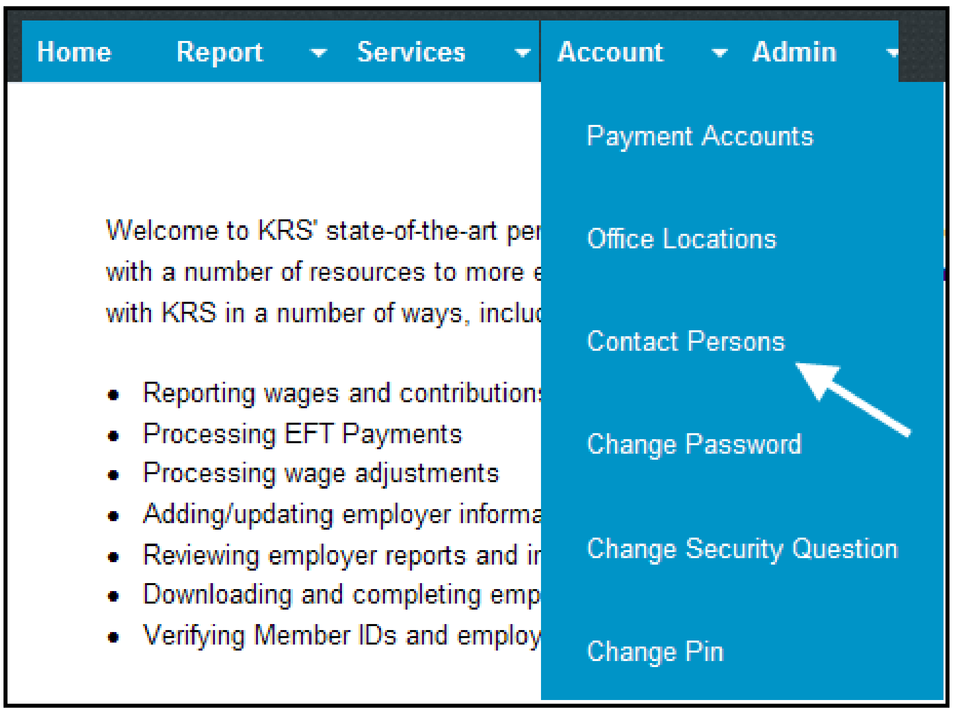
Employers have the ability to identify multiple employees within their organization whom they wish to set up as contacts in Employer Self Service. Contacts can then be assigned a web account, granting them access to Employer Self Service. An employee must be added as a contact in order to be assigned an ESS account.

An employer must always have a Reporting Official contact named. For multiple contacts of the same type (e.g. Human Resources), one must be assigned as a primary contact.

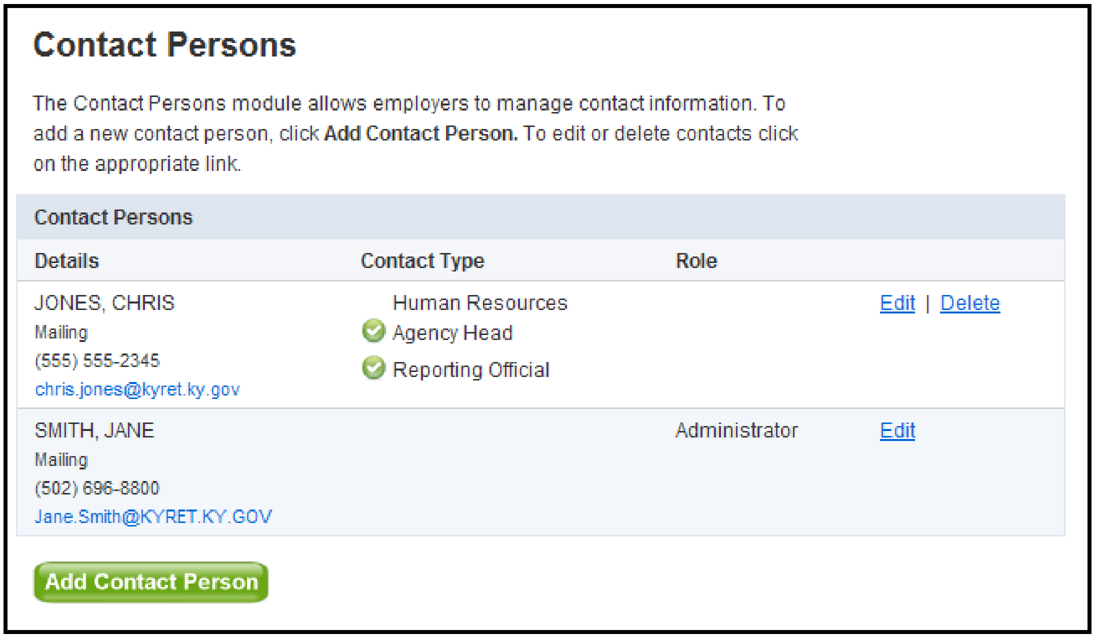
Add or Edit a Contact Person

The following steps describe how to add a new contact person or edit information for an existing contact person for an employer in the Employer Self Service website using the Maintain Contact Persons module.

Step 1 – After successfully signing into the Employer Self Service site, click Contact Persons located under the Account heading in the navigation menu at the top of the screen.



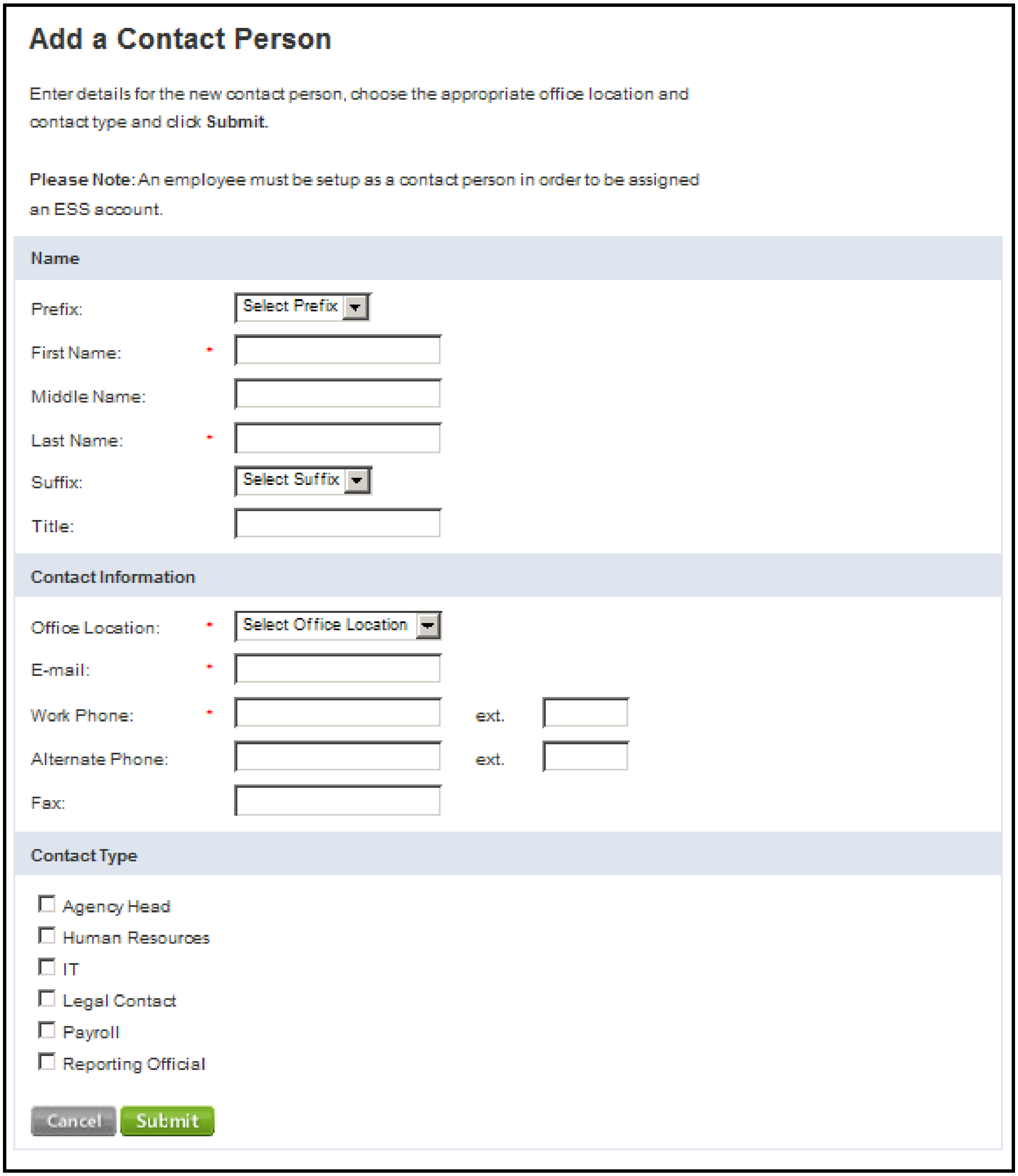
Employer Self Service will display all contact persons associated with the selected employer. If the contact person has an Employer Self Service user account, the security role of the contact person in ESS will also be displayed on this screen.



Step 2 – Click the 

button to add a new contact person or click the "Edit" link next to a contact person.

Employer Self Service will navigate you to the Add a Contact Person screen.



Add a Contact Person

Enter details for the new contact person, choose the appropriate office location and contact type and click **Submit**.

Please Note: An employee must be setup as a contact person in order to be assigned an ESS account.

Name

Prefix: Select Prefix

First Name: *

Middle Name:

Last Name: *

Suffix: Select Suffix

Title:

Contact Information

Office Location: * Select Office Location

E-mail: *

Work Phone: * ext.

Alternate Phone: ext.

Fax:

Contact Type

- Agency Head
- Human Resources
- IT
- Legal Contact
- Payroll
- Reporting Official

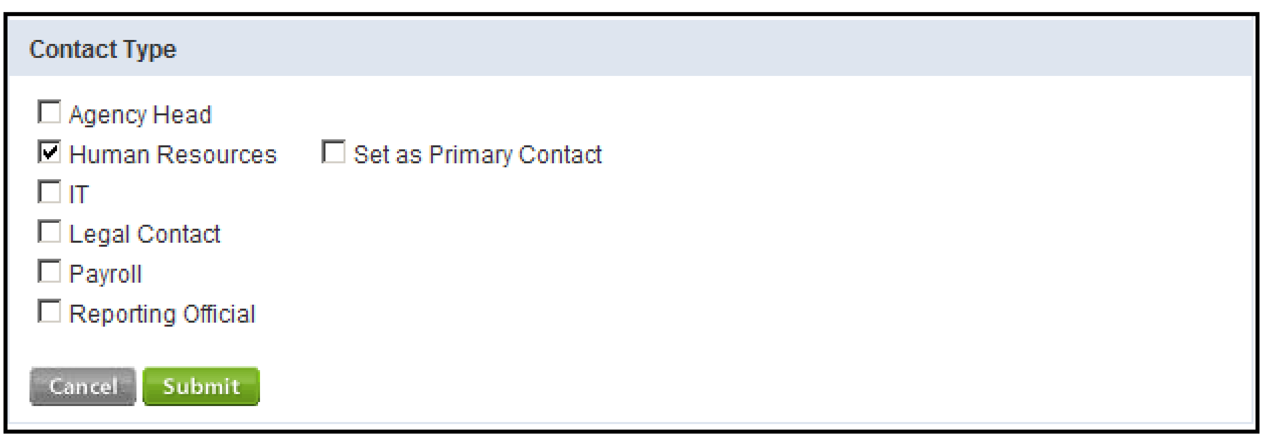
Cancel Submit

NOTE: In order to set up a Contact Person for the employer, the corresponding Office Location must have already been entered and saved.

Step 3 – Complete all relevant fields:

Field Name	Description
Name	
Prefix	Prefix for the person being added as a contact person.
First Name	First Name of the person being added as a contact person.
Middle Name	Middle Name of the person being added as a contact person.
Last Name	Last Name of the person being added as a contact person.
Suffix	Suffix of the person being added as a contact person.
Title	Contact Persons title within the organization.
Contact Information	
Office Location	Location Type for the employer office location.
Email	Email address of the person being added as a contact person. Each contact person set up for an employer must have a unique email address.
Work Phone	Work phone number of the person being added as a contact person.
Alternate Phone	Alternate phone number of the person being added as a contact person.
Fax	Fax number of the person being added as a contact person.

Step 4 – Select the type of employer contact for the Contact Person by selecting the checkbox for each type the person will be associated.



Note: The first time a contact type is set up, that contact must be set as the primary contact. If multiple contacts will be set up for the same contact type, then the primary contact should be set up first. Marking the checkbox for "Set as Primary Contact" will identify this Contact Person as the primary contact for the Contact Type selected.

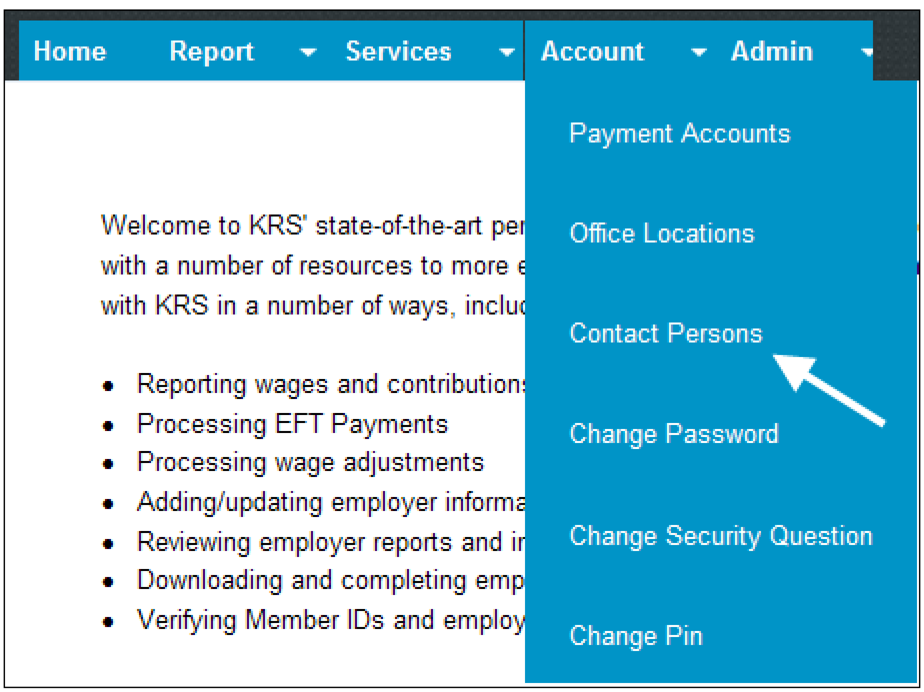
Note: The primary Reporting Official is the person within the employer that is responsible for all aspects of the employer's monthly report. KRS will contact this person if there any questions or clarifications needed on the report. The reporting official will also receive email notifications generated by invoicing and employer reporting in the KRS system.

Step 5 – Click the **Submit** button.

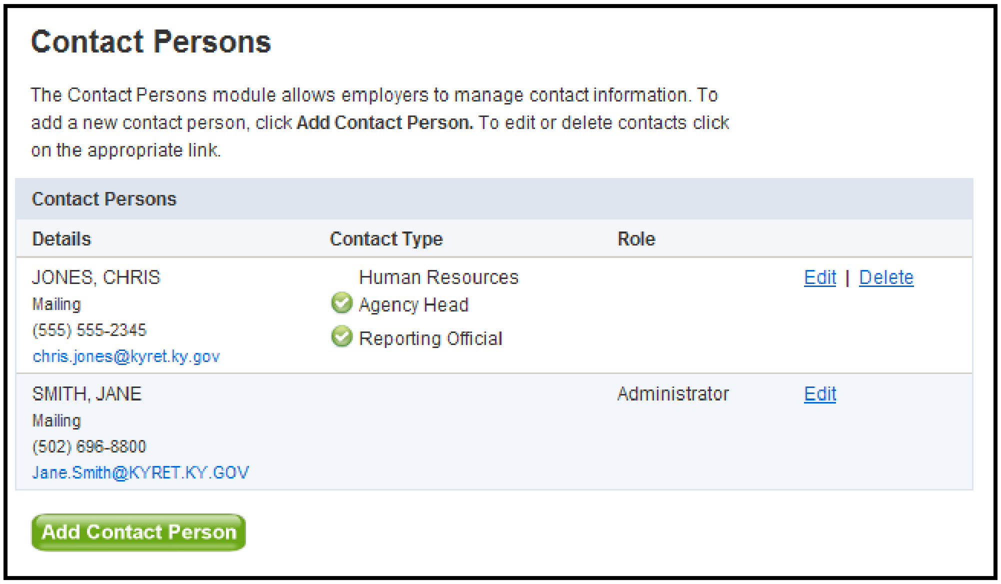
Delete a Contact Person

The following steps describe how to delete an existing contact person for an employer in the Employer Self Service website using the Maintain Contact Persons module.

Step 1 – After successfully signing into the Employer Self Service site, click Contact Persons located under the Account heading in the navigation menu at the top of the screen.

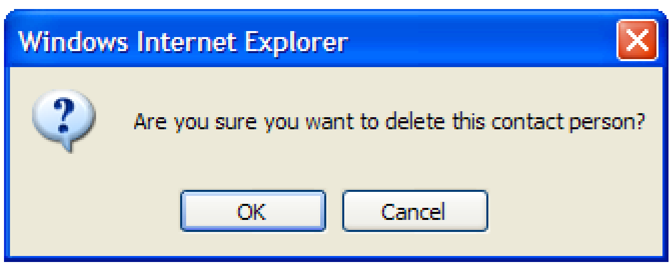


Employer Self Service will display all existing contact persons associated with the selected employer.



Step 2 – Click the “Delete” link next to the contact person to be deleted.

Step 3 – Click  to confirm that the contact person should be deleted.



Note: You will be unable to delete the primary Reporting Official without having first named a new primary Reporting Official.

Manage Users

The Manage Users module of Employer Self Service allows the Employer Administrator chosen by each employer to add or delete users and assign or change security roles. Security roles are used to manage each user's level of access in the system independent of KRS. **The Employer Administrator can also reset the password and PIN of each user if the user account becomes locked or the user forgets their PIN or password.** *Only users with the role of 'Administrator' will have access to the 'Manage Users' module.*

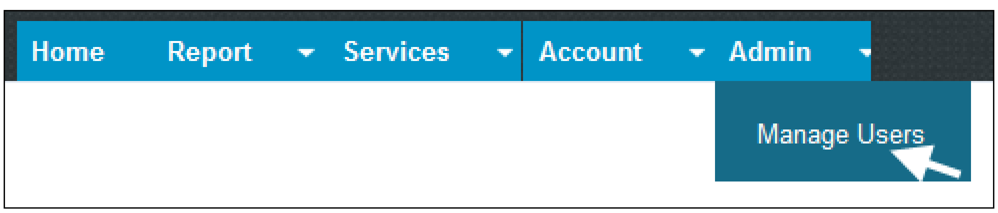
> **Note:** If the person who is designated as the Employer Administrator is leaving the employer, the agency head should complete and submit a Form 7071 to KRS in a timely manner in order to establish another Employer Administrator. If the person who was previously designated as the Employer Administrator leaves the employer without a new administrator being set up by KRS, the new Employer Administrator will need to contact their KRS Employer Compliance and Education representative to be set up for access to Employer Self Service.

View Users

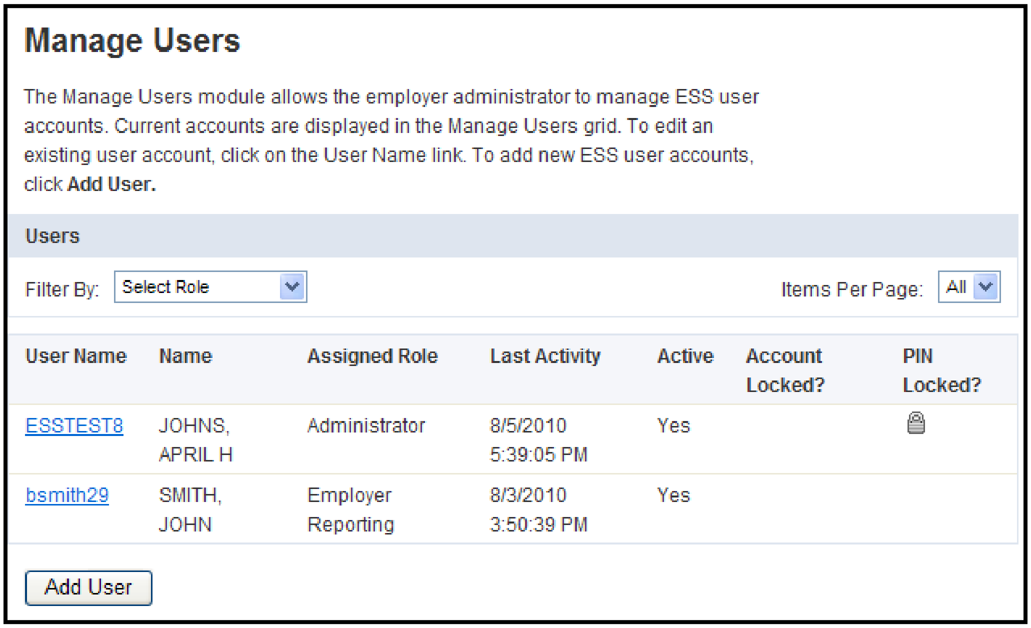
Once you have successfully signed into the Employer Self Service site, you may view a list of users for your employer.

The following steps describe how to view a list of users in the Employer Self Service website using the Manage Users module.

Step 1 – After successfully signing into the Employer Self Service site, click Manage Users located under the Admin heading in the navigation menu at the top of the screen.



Employer Self Service will display all users that have been set up for the employer.



Manage Users

The Manage Users module allows the employer administrator to manage ESS user accounts. Current accounts are displayed in the Manage Users grid. To edit an existing user account, click on the User Name link. To add new ESS user accounts, click **Add User.**

Users

Filter By: Select Role

Items Per Page: All

User Name	Name	Assigned Role	Last Activity	Active	Account Locked?	PIN Locked?
ESSTEST8	JOHNS, APRIL H	Administrator	8/5/2010 5:39:05 PM	Yes		
bsmith29	SMITH, JOHN	Employer Reporting	8/3/2010 3:50:39 PM	Yes		

Add User

Note: If a user's PIN or password has been locked due to multiple incorrect entries, a lock icon will appear in the appropriate column on the user list. To reset a PIN or password, see the Edit User section below.

Field Name	Description
User Name	User name the new user will use to sign into the Employer Self Service.
Name	Name of the person with access to the Employer Self Service site.
Assigned Role	Select the appropriate role for the user from the role drop-down menu. Only users set up in the "Administrator" role may add or delete other users.
Last Activity	Indicates the last time the user has been active in the Employer Self Service site.
Active	Indicates the user is an active user for the employer.
Account Locked?	Indicates if the user has been locked out of the Employer Self Service site.
PIN Locked?	Indicates if the user has locked their PIN for user in the Employer Self Service site.

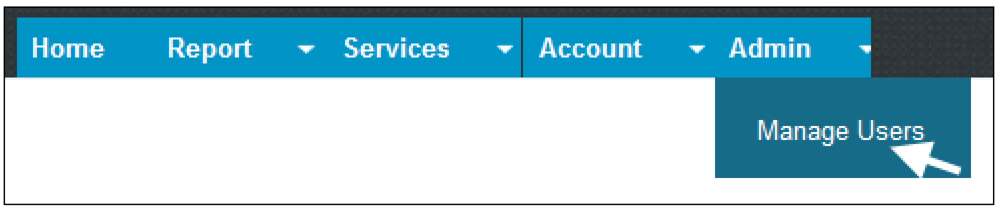
Add a New User

The Employer Administrator has the ability to add new users to the system. These users, in turn, will then have the ability to access the employer's information through Employer Self Service to the degree granted by their security role.

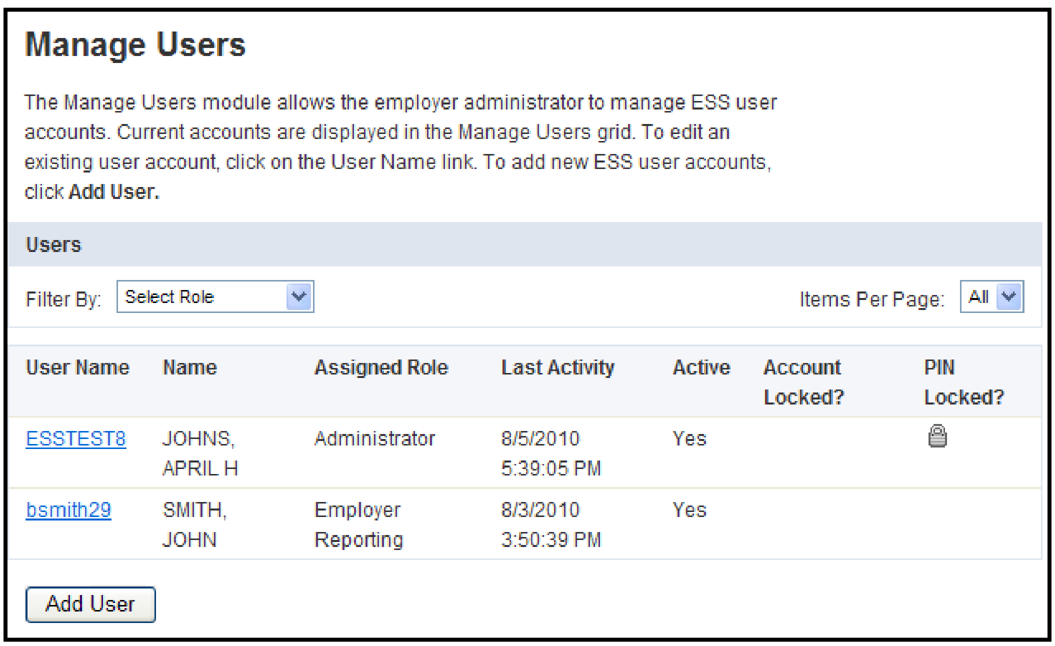
> **Note:** Employer Administrators will not be able to be set up using Employer Self Service. If your agency needs to set up a user as the Employer Administrator the agency head must complete a Form 7071 and submit it to KRS.

The following steps describe how to add a new user in Employer Self Service using the Manage Users module.

Step 1 – After successfully signing into the Employer Self Service site, click Manage Users located under the Admin heading in the navigation menu at the top of the screen.

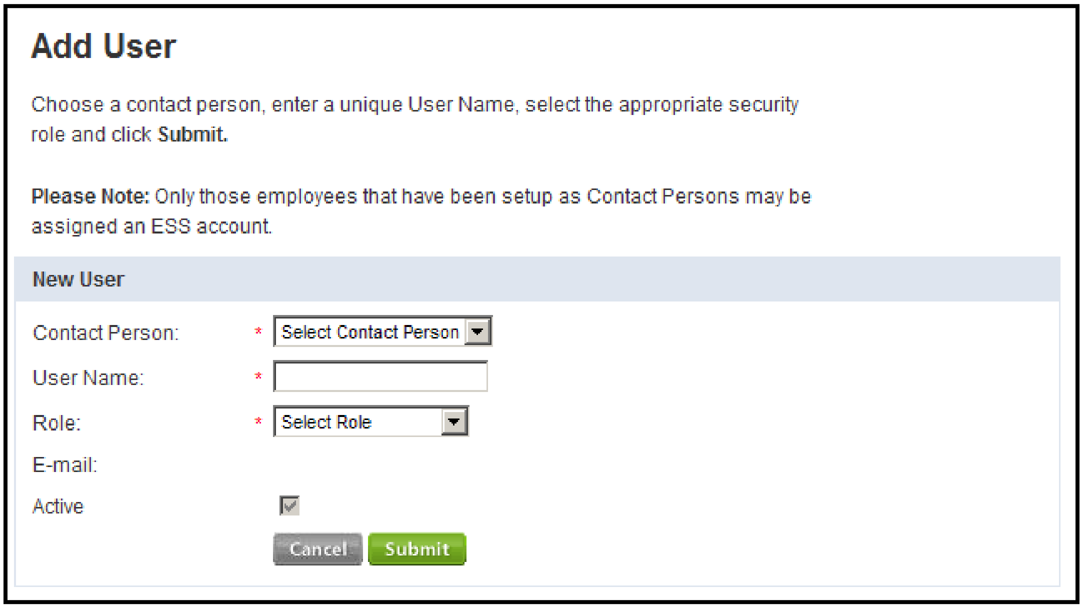


Employer Self Service will display all users that have been set up for the employer.



Step 2 – To add a new user, click Add User.

Employer Self Service will display the Add User screen.



Note: In order to set someone up as a new user, they must already be set up as a contact for the employer in the Contact Persons module.

Step 3 – Complete all fields:

Field Name	Description
Contact Person	Dropdown to select the name of the person being added as a new user of the Employer Self Service website.
User Name	User name the new user will use to sign into the Employer Self Service.
Role	Select the appropriate role for the user from the role drop-down menu. Only users set up in the "Administrator" role may add or delete other users.
E-mail	Displays email address of the new user. This email address is the same as what had previously been set up on the Contact Persons screen.
Active	Checkbox indicating the user is an active user.

Note: The role of the user will determine which screens in Employer Self Service the user will be able to access for the employer. The following table describes the Employer Self Service access each role provides.

Role	Access
Administrator	The Administrator role has full access to all screens in Employer Self Service, including Manage Users.
Employer Reporting	The Employer Reporting role has full access to all screens in Employer Self Service, excluding Manage Users.
Staff	The Staff role will only have access to the Forms, Monthly Packets, Download Member ID, Sick Leave Cost Calculator, Death Notice, Seminars, Office Locations, Contact Persons, Change Password and Change Security Question screens.

Step 4 – Click 

to save the User Information.

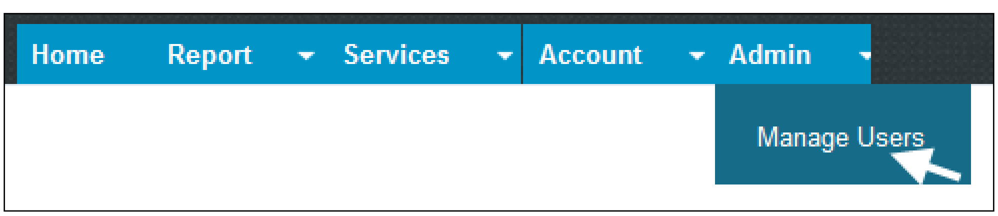
Note: Three emails will be automatically generated and sent to the new user via the secure email portal. The first email to confirm the account set up will contain a user name that will be used to sign into Employer Self Service. The second email will contain a temporary password for the user. The user will be required to change the password the first time they sign into Employer Self Service. The third email will contain a temporary PIN. The user will also be required to reset the PIN upon their first time signing in. The password and PIN must be reset within 24 hours or they will expire.

Update User Access

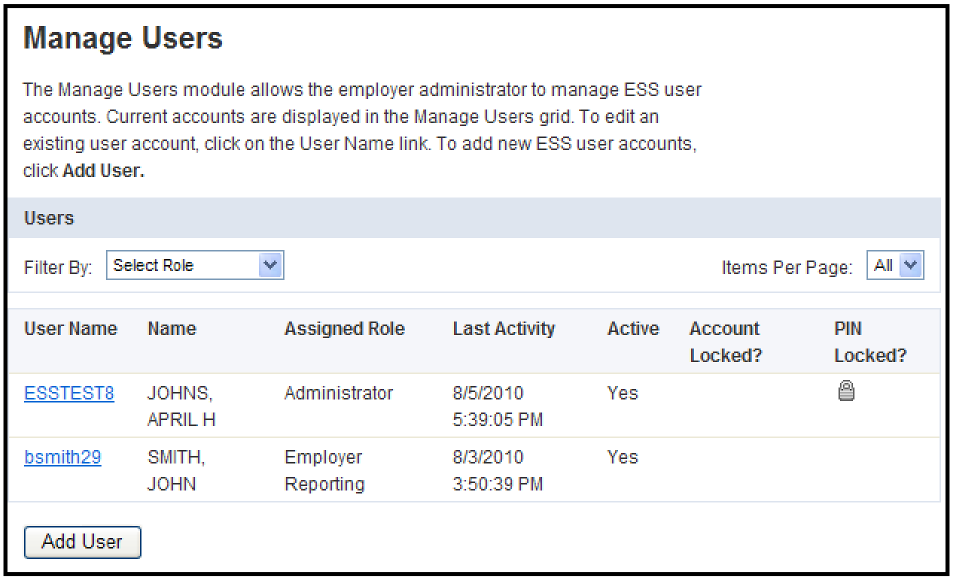
The Manage Users screen will allow the administrator to reset a user's credentials or update the security role within the system. The administrator can also inactivate a user's ESS account by using the Manage Users screen.

The following steps describe how to reset credentials or update a user's security role in the Employer Self Service website using the Manage Users module.

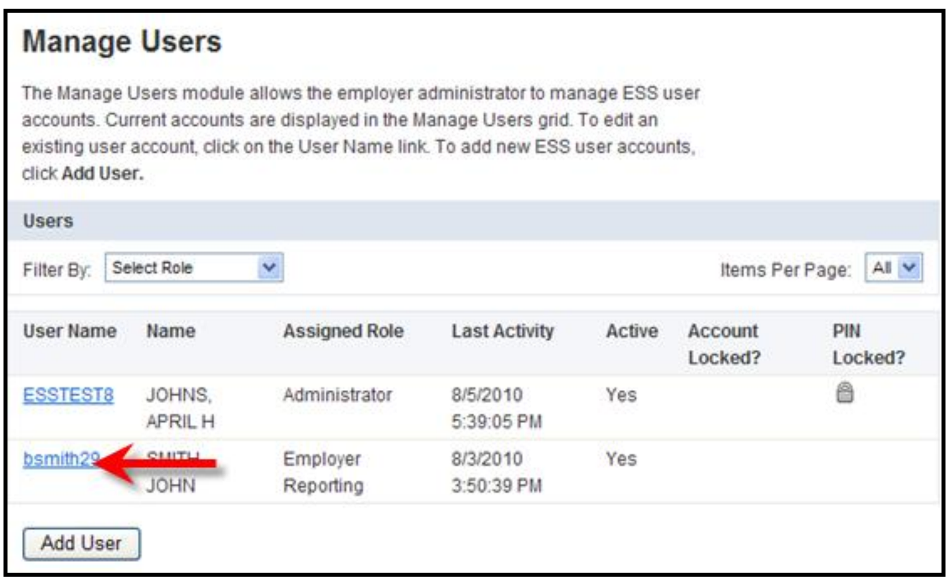
Step 1 – After successfully signing into the Employer Self Service site, click Manage Users located under the Admin heading in the navigation menu at the top of the screen.



Employer Self Service will display all users that have been set up for the employer.



Step 2 – To reset user information, click on the appropriate username link.



Employer Self Service will navigate you to the Edit User screen.

Step 3 – Complete the appropriate fields:

Field Name	Description
Reset Password	Selecting the reset password checkbox will generate an email with a new password to the user.
Reset PIN	Selecting the reset PIN will generate an email with a new PIN to the user.
Role	Select the appropriate role for the user from the role drop-down menu. Only users set up in the "Administrator" role may add or delete other users.
Active	Checkbox indicating the user is an active user. Un-checking the Active checkbox will inactivate the user for the Employer Self Service website.

Note: Once a user has been inactivated, the user will no longer have access to the employer's information in the Employer Self Service site. If this person is no longer working for the employer and has been set up as a contact person, you will also need to navigate to the Maintain Contact Person page to remove them as a contact for the employer.

Step 4 – Click 

to save the User Information.

Payment Accounts

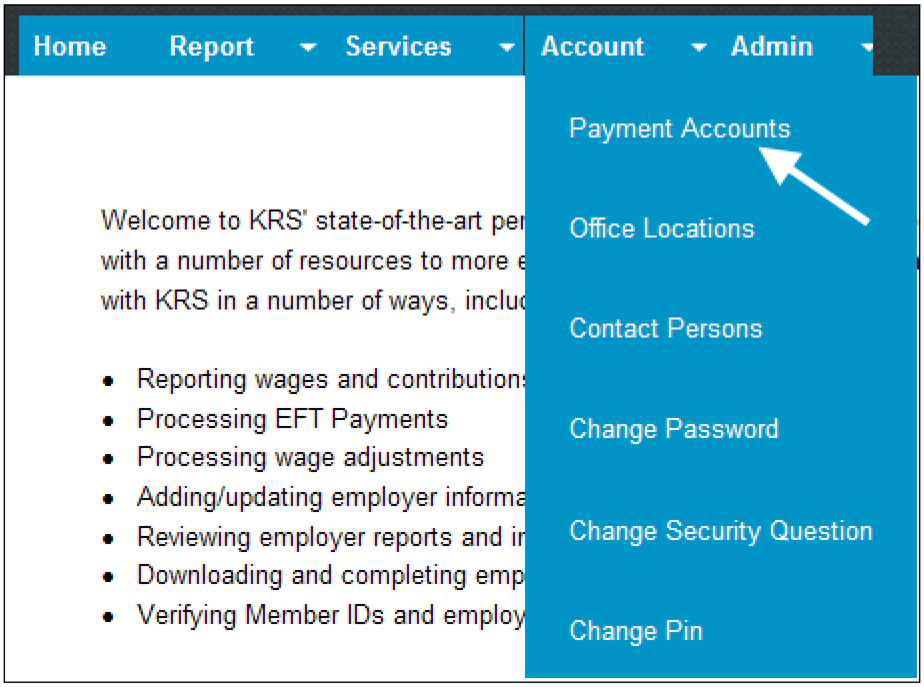
The Payment Accounts module on Employer Self Service allows employers to add, update, and delete payment accounts for remitting contributions to KRS. Bank Routing and account information entered by the employer via Employer Self Service is encrypted and stored securely by KRS.

Two payment account types can be set up in Employer Self Service:

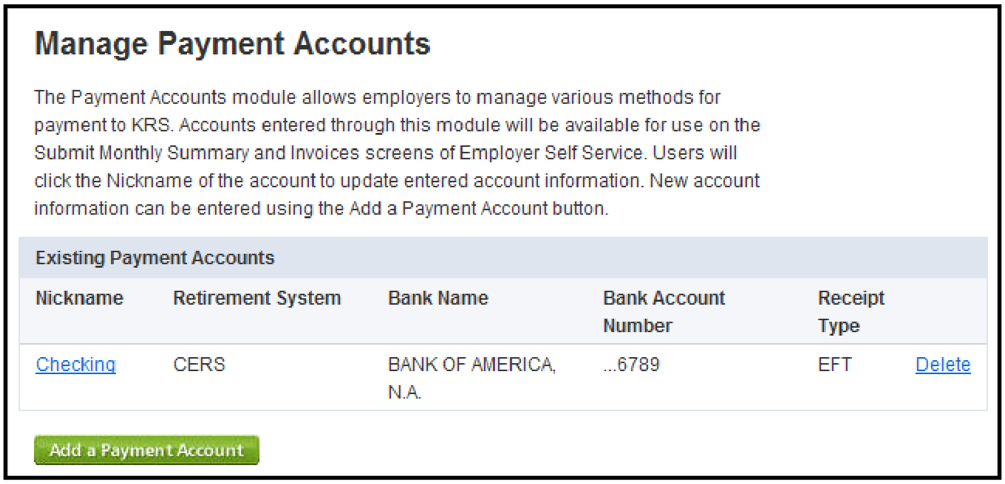
Payment Account Type	Description
EFT	Electronic payment method in which bank routing and account information is stored with KRS so that the monthly payment can be automatically drafted after the submission of the monthly summary.
e-Check	Electronic payment method in which bank routing and account information is stored with KRS and allows the employer to enter a specific check number each month prior to payment.

The following steps describe how to add a new payment account or edit existing account information for an employer in the Employer Self Service website using the Payment Accounts module.

Step 1 – After successfully signing into the Employer Self Service site, click Payment Accounts located under the Account heading in the navigation menu at the top of the screen.



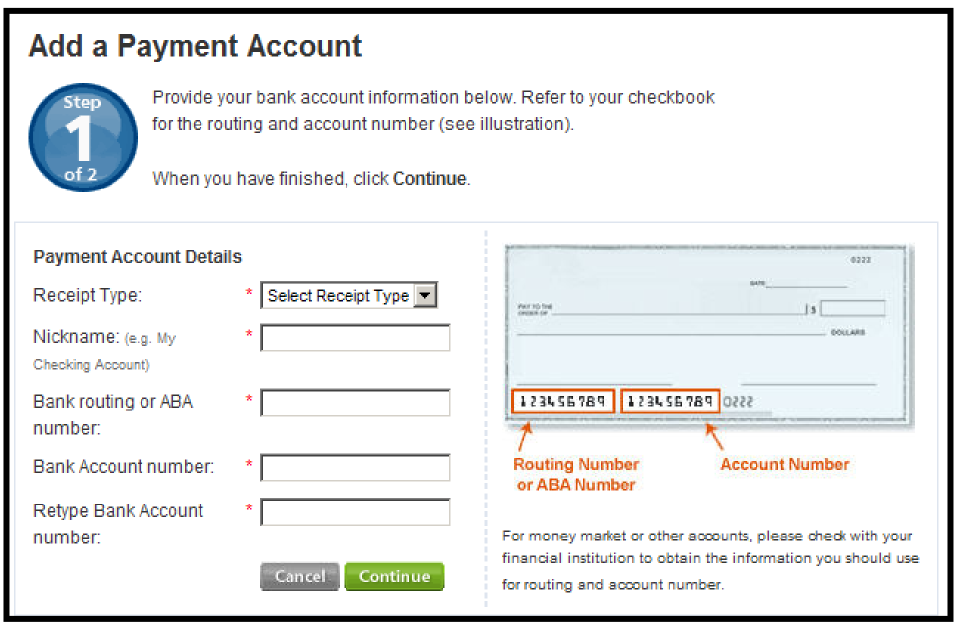
Employer Self Service will display all existing payment accounts set up for the selected employer.



Note: You are able to delete an existing payment account by clicking the "Delete" link next to the payment account to be deleted as long as there are no pending payments to be made from this account.

Step 2 – Click **Add a Payment Account** to add a new account.

Employer Self Service will navigate to the Add a Payment Account screen.

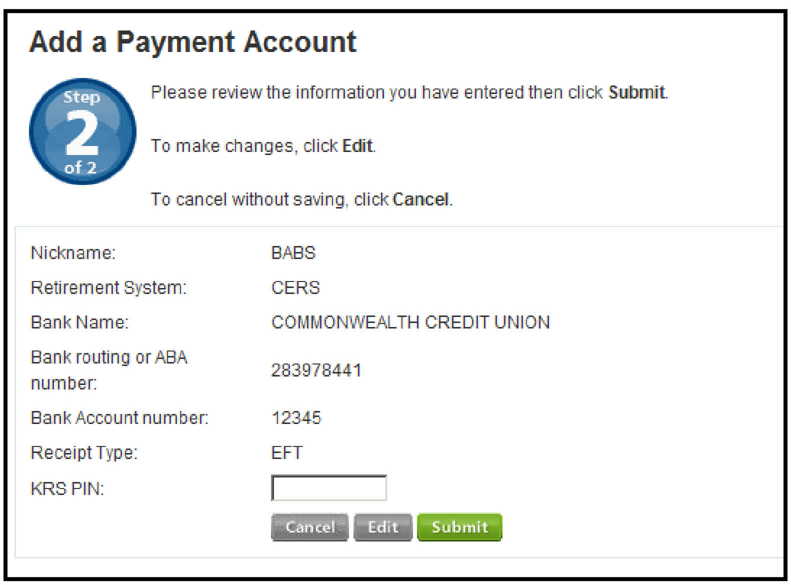


Step 3 – Complete all relevant fields:

Field Name	Description
Receipt Type	The type of payment account being set up.
Nickname	Name displayed on the Payment Account screen.
Retirement System	System for which the account will be associated.
Bank Routing or ABA number	Routing number for the bank which the account is associated.
Bank Account number	Employer's bank account number which will be used for payments to KRS.
Retype Bank Account number	Verification of the Employer's bank account number.

Step 4 – Click Continue to move to Step 2 of 2.

Note: Employers have the option of adding multiple accounts for contribution remittance. Accounts can be differentiated via a number of fields, such as Account Nickname, Retirement System, and Receipt Type.



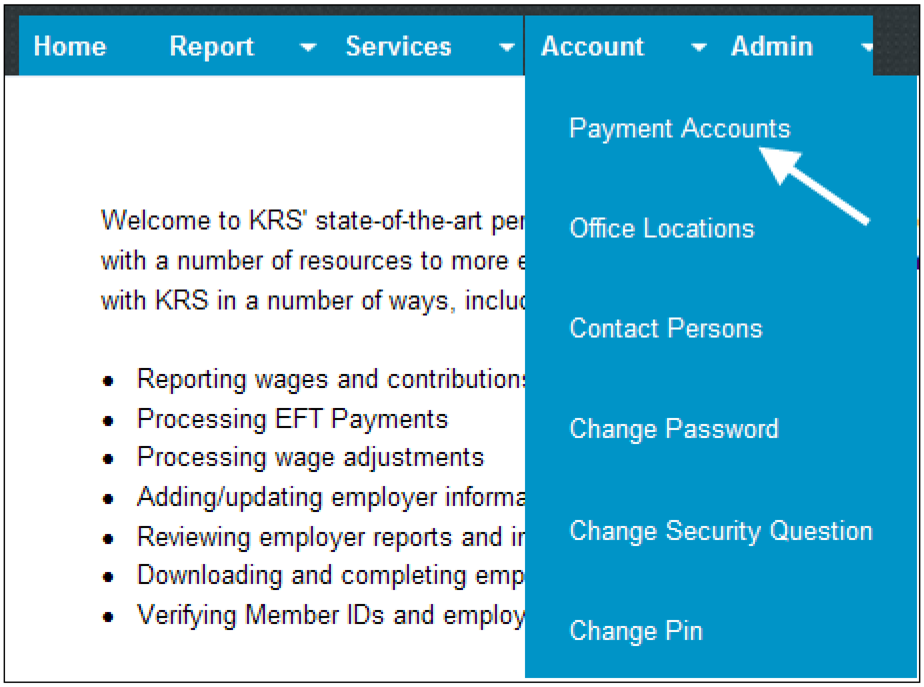
Step 5 – Verify all provided account information is correct. If incorrect, click Edit to make changes.

Step 6 – Enter your PIN and click Submit to save the payment account.

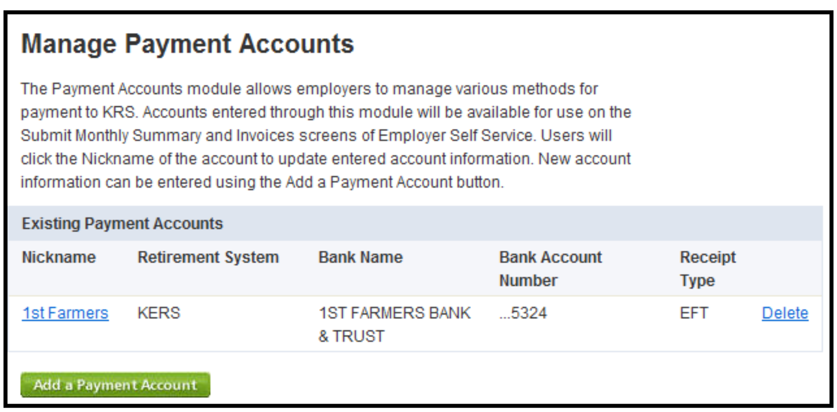
Edit Payment Accounts

The following steps describe how to edit the nickname an existing payment account for an employer in the Employer Self Service website using the Payment Accounts module.

Step 1 – After successfully signing into the Employer Self Service site, click Payment Accounts located under the Account heading in the navigation menu at the top of the screen.

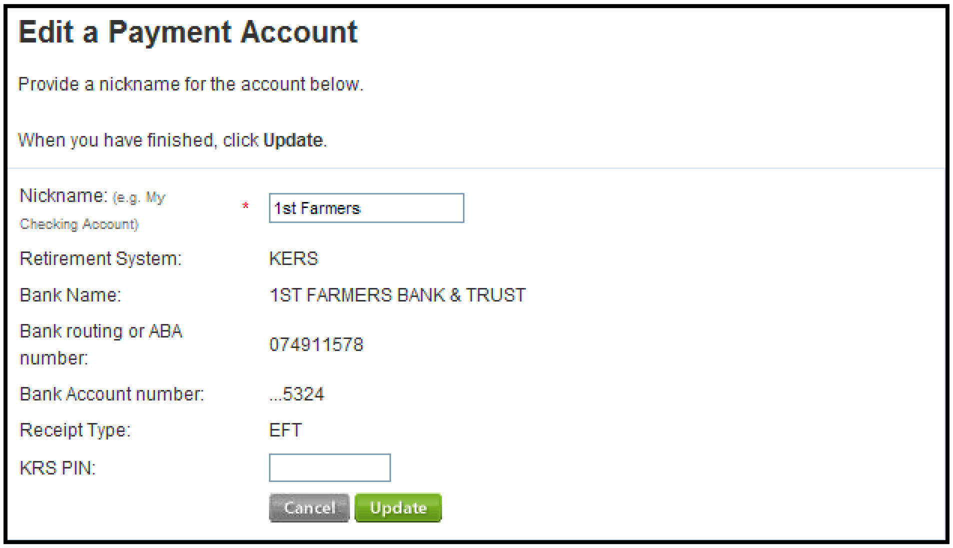


Employer Self Service will display all existing payment accounts set up for the selected employer.



Note: You are able to delete an existing payment account by clicking the "Delete" link next to the payment account to be deleted as long as there are no pending payments to be made from this account.

Step 2 – Click the link in the "Nickname" column for the payment account you would like to edit. Employer Self Service will navigate to the Edit a Payment Account screen.



Edit a Payment Account

Provide a nickname for the account below.

When you have finished, click **Update**.

Nickname: (e.g. My Checking Account) *	1st Farmers
Retirement System:	KERS
Bank Name:	1ST FARMERS BANK & TRUST
Bank routing or ABA number:	074911578
Bank Account number:	...5324
Receipt Type:	EFT
KRS PIN:	
	Cancel Update

Step 3 – Complete all relevant fields:

Field Name	Description
Nickname	Name displayed on the Payment Account screen.

Step 4 – Enter your PIN and click 

to change the nickname for the payment account.

Chapter 4 - Monthly Reporting

Employers are required to report creditable compensation and contributions on a monthly basis to KRS. The detail report may be filed either by the Enter Report Details module in Employer Self Service (ESS) or by the submission of a file in the format published by KRS. Creditable compensation should be reported when paid, not when earned. The posting month may need to reflect a month other than the report month for a few exceptions as outlined in 105 KAR 1:140: "…if the month the creditable compensation was earned is the month in which the employee:

1. Became employed;
2. Became eligible to participate in one of the systems administered by Kentucky Retirement Systems;
3. Was transferred to hazardous coverage from nonhazardous participation;
4. Was transferred from hazardous coverage to nonhazardous participation;
5. Terminated from employment; or
6. Became ineligible to participate in one (1) of the systems administered by Kentucky Retirement Systems."

If you are reporting a lump-sum or non-recurring payment, you must indicate the period(s) of time during which the payment was earned.

Example: If an employee was awarded back pay pursuant to a personnel board order, you must specify the period of time during which this back pay was earned. Similarly, if an employee is being given a lump sum payment for overtime that was omitted in error, you must specify the period of time during which the overtime was earned.

For examples, please refer to Appendix B.

KRS 61.675 and KRS 78.625 require participating employers to file employee/employer contributions, along with a record of those contributions, at KRS by the 10th day of the month following the period being reported. Employers who fail to file **contributions, detail contribution report** and the **summary** by the 10th day of the month will be required to pay interest on the delinquent contributions at the actuarial rate adopted by the Board which is currently 8.00% compounded annually, subject to a minimum amount of $1000.

Contributions may be submitted via debit EFT or e-check in ESS, wire, ACH or check. The summary must be submitted via ESS.

Incomplete Employee Contributions

KRS receives and deposits employee contributions as they are withheld from members by participating employers. Employee contributions and Health Insurance Contributions are submitted to KRS via the employer monthly report, but are separately tracked, deposited and invested according to statute. Occasionally, during the course of monthly reporting, an incorrect employee contribution or health insurance contribution amount is submitted to KRS.

The remaining required contributions are billed to the employer through a monthly reporting invoice. The employer is then responsible for withholding the contributions from the employee and submitting them to KRS. If the employer cannot recover the owed contributions from the member, they must notify KRS.

If the contributions owed cannot be collected by the employer within the allotted time frame, any partial contributions will be returned to the employer through an invoice in order to be refunded to the member through payroll with applicable withholdings. Employer contributions will also be refunded. Then, omitted billings for the full amount of owed contributions will be sent to the member and to the employer. If the omitted billings are not paid, the member may lose service credit for that month due to incomplete contributions.

A notice may also be sent to the member to advise the member that KRS did not receive complete contributions for the month noted and have notified their employer that additional contributions are due. If these contributions are not received, the notice also indicates that any partial contributions will be returned and the member will have the opportunity to pay the contributions through an omitted cost. It is also notes that the member could lose service credit for that month due to incomplete contributions.

Reporting and Balancing Employers

A Reporting Employer is the entity that reports monthly contribution detail records to KRS. A Balancing Employer is the entity who submits the Monthly Summary and payments to KRS. Most employers are their own Reporting and Balancing Employer.

If an employer has designated a separate reporting employer, then the reporting menu options (Enter Report Details or Upload File) will only display for that reporting employer. If an employer has designated a separate balancing employer, then the Submit Monthly Summary menu option will only display for that balancing employer. Each section in this manual will address the view for Reporting and Balancing Employers.

If an employer needs to change their reporting or balancing employer setup, the employer MUST contact KRS prior to making that change.

Detail Submission Options

Employers have two methods by which they may submit the detail contribution information for employees:

1) Report monthly wage and service information securely **via the Enter Report Details module located on the Employer Self-Service website** *(recommended if the employer has less than 100 employees)*

-or-

2*)* Report monthly wage and service information **via the submission of a file (Employer Contribution Record Layout)** created by the employer and submitted electronically and securely *(recommended if the employer has more than 100 employees)*

In Employer Self Service, employers will only be able to select a link to the submission option through which they are currently set up to report, i.e. file reporters will not have an option available for Enter Report Details.

For either method of detail reporting, a report template will be generated each month and be available on the Employer Self-Service website. The report template for the current Report Month will be generated each month on the night of the 25th, so it is available the morning of the 26th. If the 25th is on a weekend or holiday, then it will be generated the evening of the first business day afterwards, making the template available the following morning.

The primary reporting official will receive an email notification that both the new template and the monthly packet are available. The agency may submit the monthly report at any time once the templates are available through the 10th day of the following month. The employer may contact their primary ER representative with any questions.

Reporting Detail Records by File Upload Detail Module in ESS

Employers who have chosen to report the monthly detail information by file must have the file programmed to conform to the Employer Contribution Record Layout, located on the KRS website. Once the employer's file is developed, it must be certified by KRS prior to reporting.

File Certification

KRS will **not** accept the monthly detail information by file until the file has been certified. Employers will need to contact their Employer Compliance and Education Representative to begin this process. Once the employer has created a detail file on their own systems in the required format, KRS should be notified that a test file will be submitted via the Test Environment. If an employer does not notify KRS, a test file will not be accepted. Once the test file has been submitted, KRS will test the file and alert the employer whether the file passed or failed the KRS certification process. When the file is certified, the employer may begin reporting contribution and service information via the detail file.

> **Note:** The file must be certified by the 15th of the month for which the employer wishes to begin submitting the detail file. For example: if the employer wants to submit the report Month of August (due by September 10th), then the file must be certified by August 15th. Without certification, KRS *will not* accept a file from an employer and the employer must submit the monthly detail information via the Enter Report Details module on the Employer Self Service site.

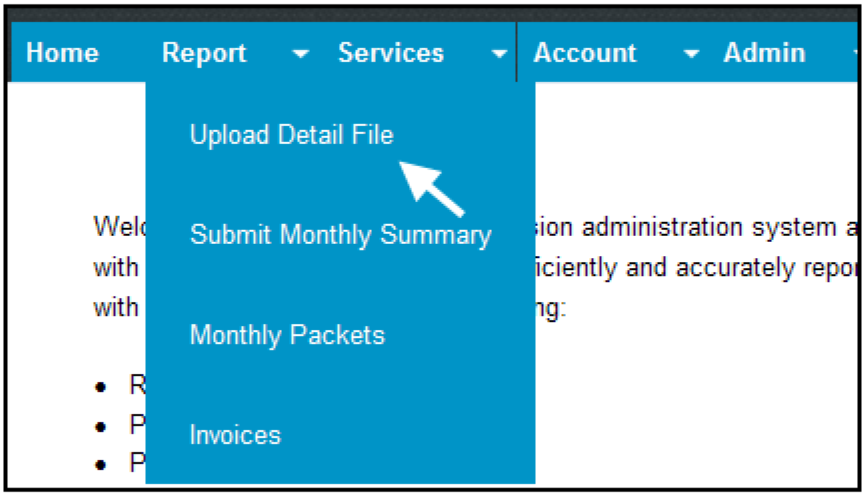
File Submission- Upload Detail File

Employers will create their detail file on their own systems in the required format. Employers will use the Upload Detail File module in ESS to submit a file to KRS. Employers will be required to compress their files to 2 megabytes or less before uploading them via

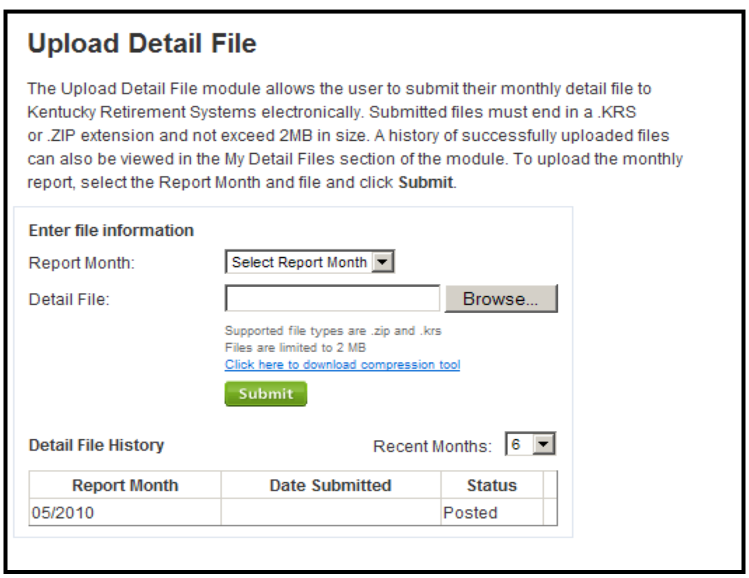
ESS. This size limit is in place to prevent uploaded detail files from timing out during the upload process. A message instructing employers to compress their files along with a link to the recommended compression tool will be on the Upload page. The monthly detail file must adhere to the following standard naming convention: 'ccyymmERCODE.KRS' or 'ccyymmERCODE.ZIP' (i.e. Employer C123 reporting for August 2010 would name the file 201008C123.KRS)

To upload a file to Kentucky Retirement Systems:

Step 1 - After successfully signing into the Employer Self Service site, click Upload Detail File located under the Report heading in the navigation menu at the top of the screen.



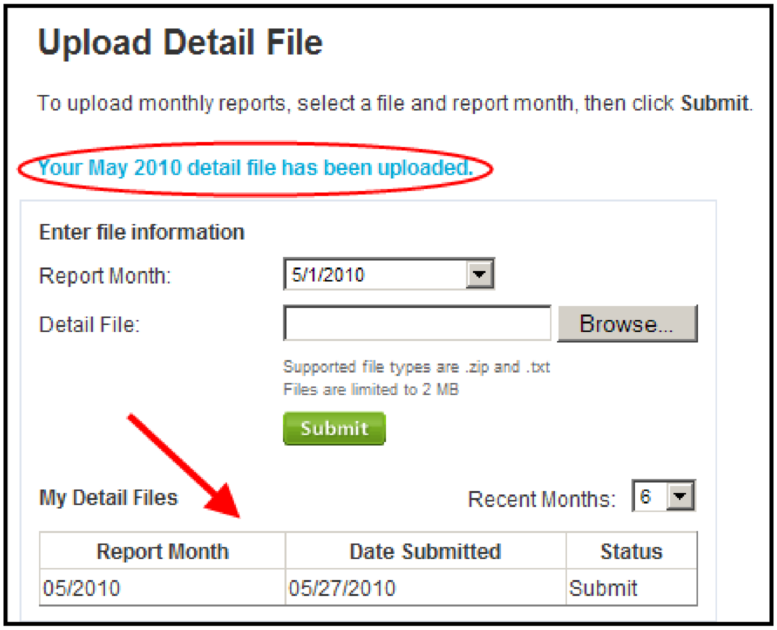
Employer Self Service will display the Upload Detail File screen, which includes a listing of previously submitted files and their status.



Step 2 - Select the Report Month you are submitting from the dropdown box.

Step 3 - To locate your file in your system, click Browse... . Once you have selected your file and the file address is showing in the window, click Submit

Step 4 - You will receive a notice that the upload was successful and the Report Month will display under My Detail Files with a status of "Submit".



Note: Statuses that the report can be once submitted to KRS are:

- **Submitted** – KRS has received the monthly details report from the agency, but has not yet taken action on the report. While the report is in the submitted status, it can still be unsubmitted by agency if corrections need to be made.

- **In Progress** – KRS has received the details report and begun to process the summary and monthly report. No changes may be submitted once the detail report is in this status.

- **Partially Processed** – This status will only apply to reporting employers who either haven't reported all applicable employers or who reported all employers, but not all reports passed the validations. Reporting employers can resubmit the file while in this status.

- **Posted** – KRS has posted the monthly contributions for the agency.

In a nightly process, KRS will evaluate the data in the file for two general reasons: proper file format and proper data type in each field.

To validate proper file format, KRS verifies the report meets format requirements. Examples include: the first line of the detail file is not a header row, the employer submits a blank file, etc. If the data in the file fails these types of edits, the file is rejected.

To validate proper data in each field, KRS verifies that fields contain correct data; for instance, that an employee's reported contribution group is correct. If any of the data fields contain errors, the individual record is in error.

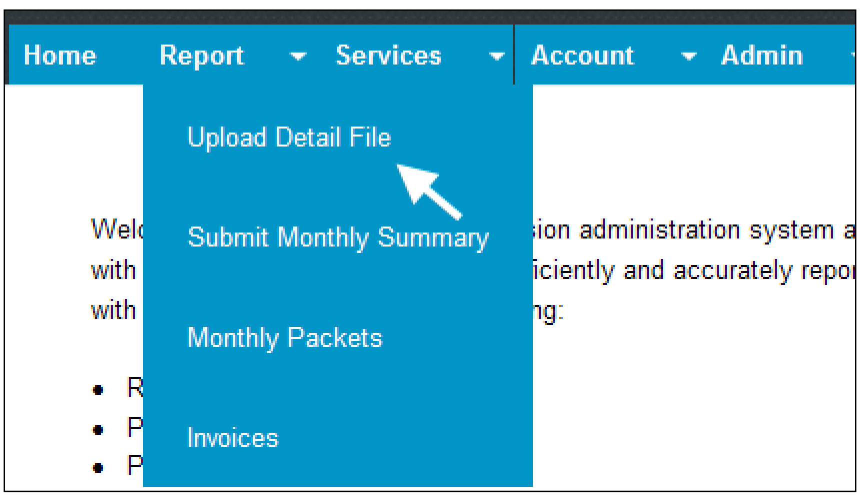
> **Note:** The entire file could be rejected if the number of data field errors exceeds the established threshold. If the number of records in error is below the threshold then the file will be accepted by KRS.

Employers will be notified via email if the file is accepted or rejected. If the file is rejected, the email will include the reason for rejection so the employer may resolve the issues and resubmit a corrected file. An acceptable file must be received by KRS by the statutory reporting deadline. If a file is rejected, it must be resubmitted by the reporting deadline to avoid late reporting penalties.

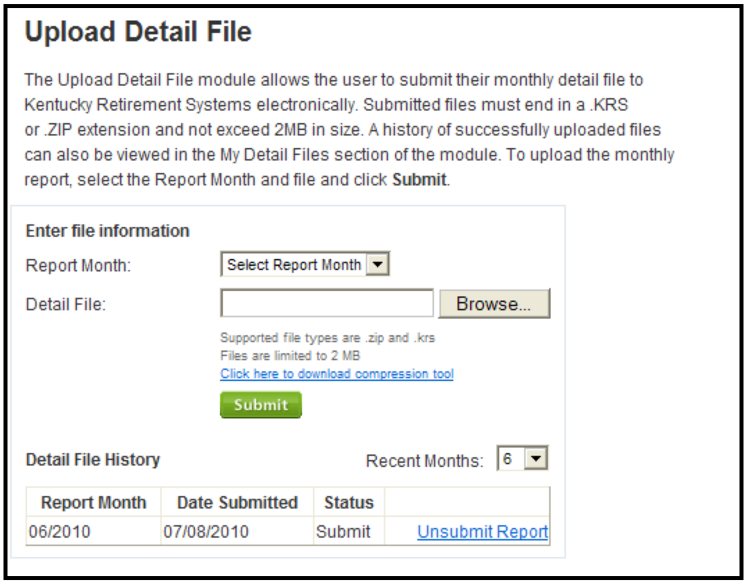
Unsubmit Detail File

While the file is still in "Submit" status, an employer is able to Unsubmit the file in the event it becomes necessary. To unsubmit a detail file that is in "Submit" status:

Step 1 - After successfully signing into the Employer Self Service site, click Upload Detail File located under the Report heading in the navigation menu at the top of the screen.



Employer Self Service will display the Upload Detail File screen, which includes a listing of previously submitted reports.



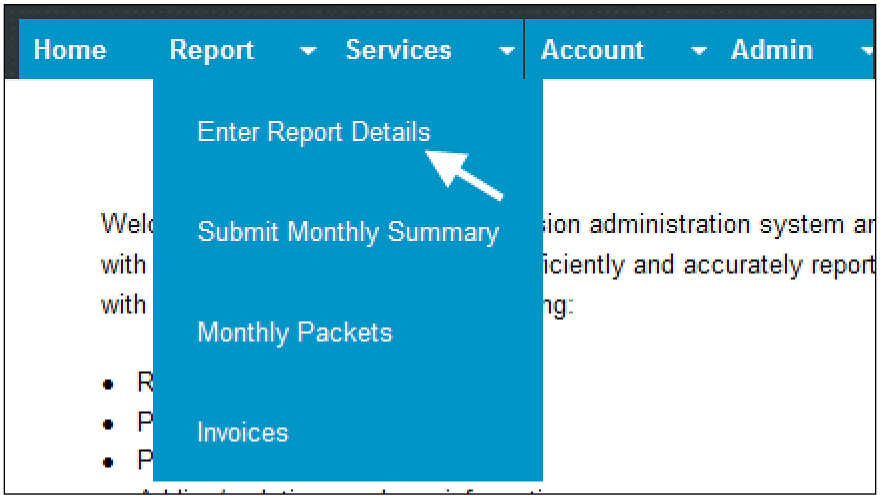
Step 2 – Click Unsubmit Report. The system will display a confirmation message. Click Continue.

After the file has been unsubmitted, it may be modified and re-submitted by following the steps above for submitting a monthly report.

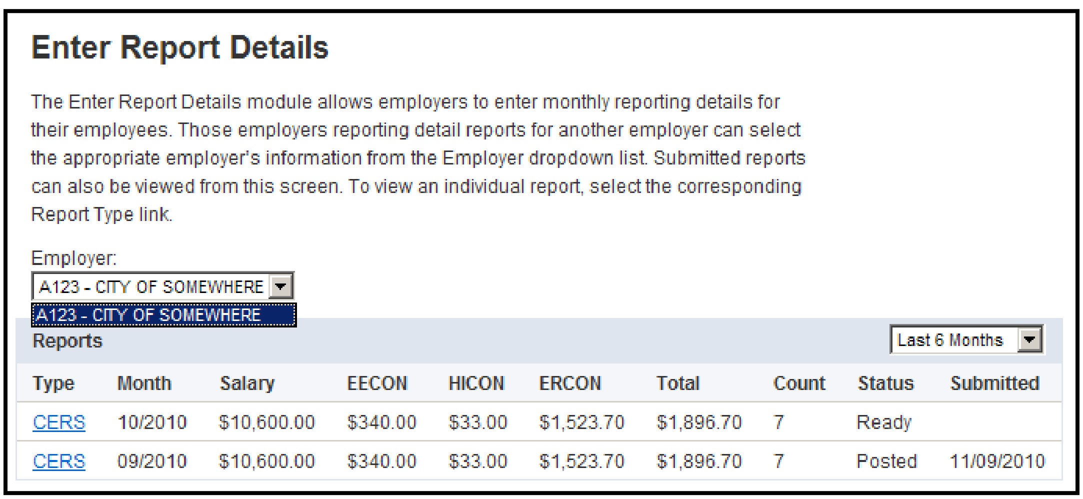
Reporting Detail Records by Enter Report Details Module in ESS

Employers who have chosen to report the monthly detail information by Enter Report Details in Employer Self Service (ESS) will access the ESS site and enter the required data for each employee. For the fields of information to be completed for each employee, review Appendix B: Fields and Descriptions.

Step 1 - After successfully signing into the Employer Self Service site, click Enter Report Details under the Report heading in the navigation menu at the top of the screen.



Employer Self Service will display the overview screen, which shows those reports available to submit.



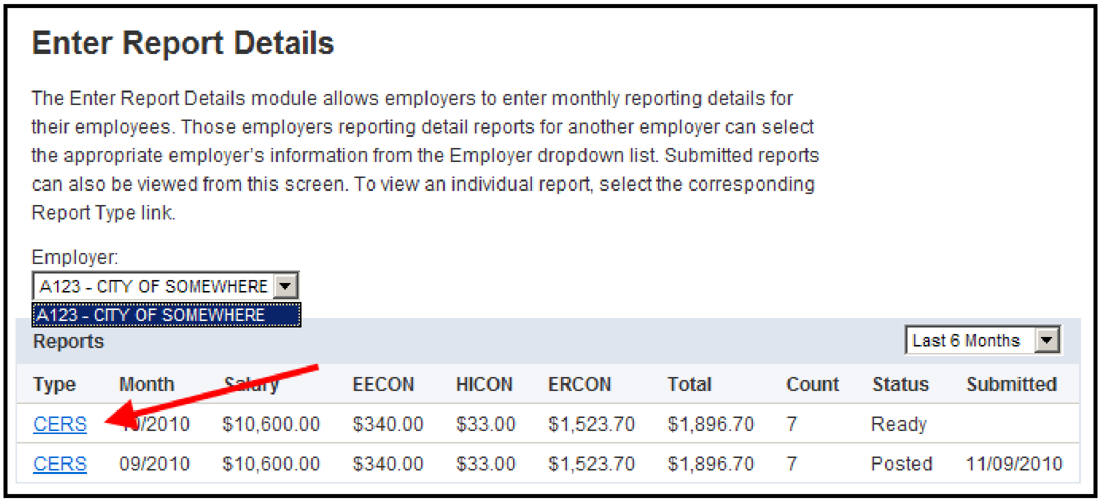
Type	Month	Salary	EECON	HICON	ERCON	Total	Count	Status	Submitted
CERS	10/2010	$10,600.00	$340.00	$33.00	$1,523.70	$1,896.70	7	Ready	
CERS	09/2010	$10,600.00	$340.00	$33.00	$1,523.70	$1,896.70	7	Posted	11/09/2010

Step 2 - If you are an employer who reports for another employer, there will be multiple options in the employer dropdown. Select the employer for which you want to enter detail contribution information.

Step 3 - For the selected Employer Code, a table will list report information as follows:

Field Name	Description
Type	Displays the retirement system (KERS or CERS) of the selected record. This link takes you to the monthly details report.
Month	Displays the month and year of the selected detail report.
Salary	Displays the total salary for the selected detail report.
EECON	Displays the total employee contributions for the selected detail report.
HICON	Displays the total health insurance contributions for the selected detail report.
ERCON	Displays the total calculated employer contributions for the selected detail report.
Total	Displays the sum of the employee, employer and health insurance contributions for the selected report.
Count	Displays the count of employees the employer is reporting.
Status	Displays the status of the monthly detail reports. Statuses that the details report can be in are: • **Ready** – Initial Status of the detail report. KRS has not received the submission from the agency. • **Submitted** – KRS has received the detail report from the employer, but has not yet taken action on the report. While the detail report is in the submitted status, it can still be unsubmitted by agency if corrections need to be made. • **In Progress** – KRS has received the detail report and begun to process the summary and monthly report. No changes may be submitted once the report is in this status. • **Posted** – KRS has posted the monthly contributions for the employer. • **Deleted**- KRS has deleted the report template. Contact your ER representative for further information.
Submitted	Displays the date the report was submitted to KRS.

Step 4 - Click the Report Type hyperlink to access the desired detail report.



Enter Report Details

The Enter Report Details module allows employers to enter monthly reporting details for their employees. Those employers reporting detail reports for another employer can select the appropriate employer's information from the Employer dropdown list. Submitted reports can also be viewed from this screen. To view an individual report, select the corresponding Report Type link.

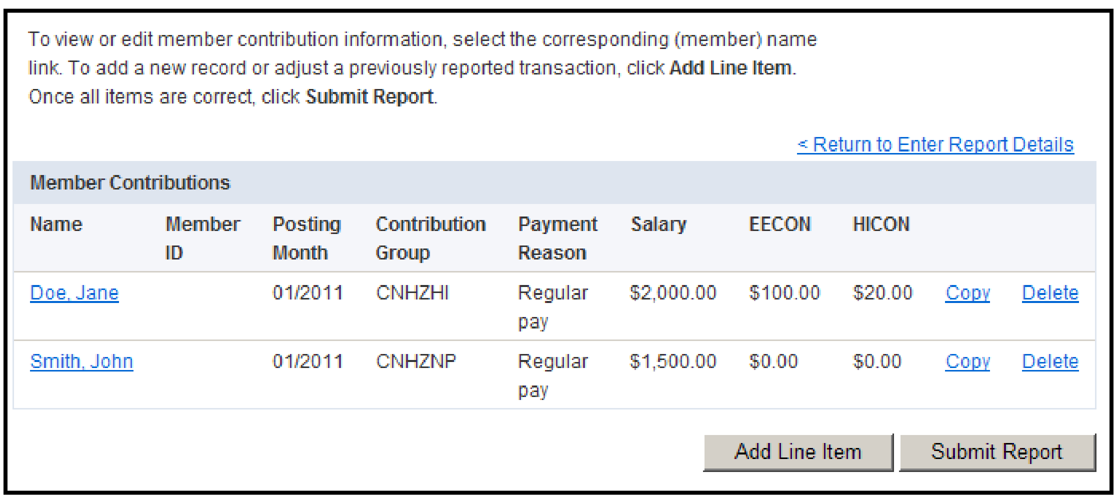
Employer:
A123 - CITY OF SOMEWHERE
A123 - CITY OF SOMEWHERE

Reports — Last 6 Months

Type	Month	Salary	EECON	HICON	ERCON	Total	Count	Status	Submitted
CERS	[illegible]/2010	$10,600.00	$340.00	$33.00	$1,523.70	$1,896.70	7	Ready	
CERS	09/2010	$10,600.00	$340.00	$33.00	$1,523.70	$1,896.70	7	Posted	11/09/2010

Note: You may also view past detail reports by clicking the hyperlink next to the report month. Once a past detail report is in "Posted" status, it can be viewed, but cannot be altered. **To change the detail reported in a previous month, an adjustment record should be added to the current month's report** (See Make an Adjustment to a Previous Record section below).

Step 5 - The Member Details Overview screen for that report type will display.



To view or edit member contribution information, select the corresponding (member) name link. To add a new record or adjust a previously reported transaction, click **Add Line Item**. Once all items are correct, click **Submit Report**.

< Return to Enter Report Details

Member Contributions

Name	Member ID	Posting Month	Contribution Group	Payment Reason	Salary	EECON	HICON		
Doe, Jane		01/2011	CNHZHI	Regular pay	$2,000.00	$100.00	$20.00	Copy	Delete
Smith, John		01/2011	CNHZNP	Regular pay	$1,500.00	$0.00	$0.00	Copy	Delete

Add Line Item | Submit Report

Member Details Overview

The Member Details Overview screen displays several fields of information for each employee for quick access. However, this is not the full detail report. From this screen, you may navigate to the full detail data screen for each employee, submit the monthly detail report, add a line item, copy a record, delete a record or return to the Detail Summary. Employees will be listed in alphabetical order by last name.

Each month, this listing is generated from all records that were posted to member accounts with the previous report month with the following payment reasons: Regular Pay, Regular Pay with Additional Creditable Compensation, Leave Without Pay, Probationary Period Completion, Furlough, Layoff, Summer Months and IPS. The IPS records will only replicate if there is still a payment expected from the employer.

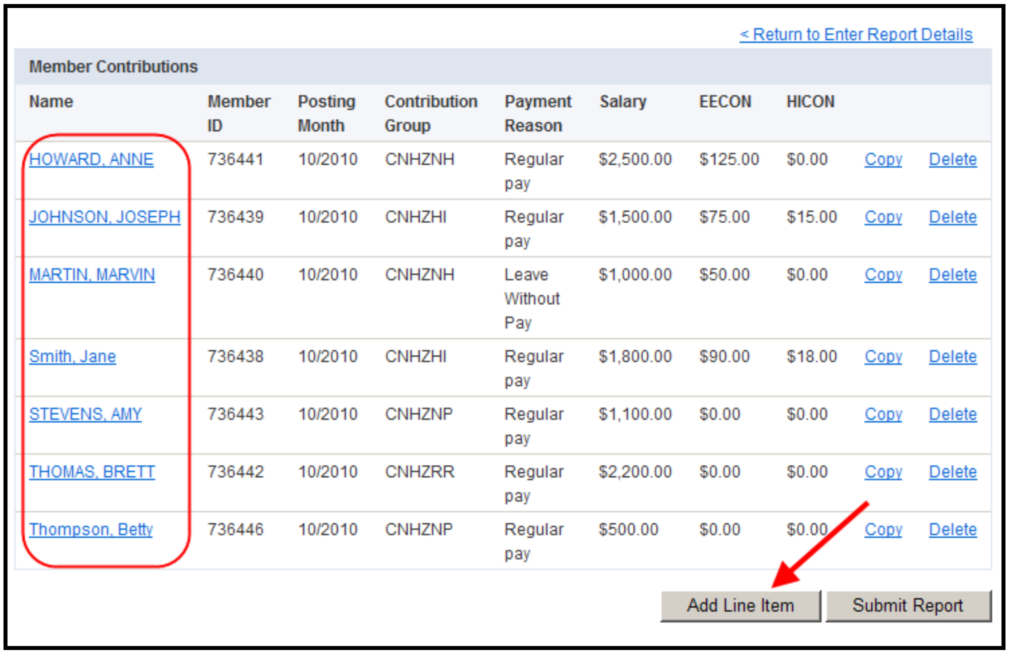
It is possible that some employees who were reported in the previous month may not appear on this listing. If there is an unresolved error from the previous month, the employee should appear on the "Errors Not in Template" report, which will be a part of the employers electronic Monthly Packet. If this report is in the monthly packet, contact your Primary ER representative to correct those records prior to entering the current month's records. *Prior to submitting your report, you should verify that all employees who should be included are added to the report.*

The Member Details Overview screen displays the following fields of information:

Field Name	Description
Name (hyperlink)	Displays the name of the employee. Click to display the employee's entire contribution detail record.
Member ID	Displays the employee's member ID.
Posting Month	Displays the posting month and year of the contribution detail record.
Contribution Group	Displays the employee's contribution group for the contribution record.
Payment Reason	Displays the payment reason for the contribution detail record.
Salary	Displays the total salary for the contribution detail record.
EECON	Displays the total employee contributions for the contribution detail record.
HICON	Displays the employee's total health insurance contributions for the contribution detail record.
Copy	Link that creates a complete copy of the record that can be modified for different posting month or payment reason.
Delete	Link that allows the employer to delete a record if it is not necessary for the current month's report.

Add a New Record

Step 1 - After selecting the current monthly report**,** Employer Self Service will display the Member Details Overview screen.



< Return to Enter Report Details

Member Contributions

Name	Member ID	Posting Month	Contribution Group	Payment Reason	Salary	EECON	HICON		
HOWARD, ANNE	736441	10/2010	CNHZNH	Regular pay	$2,500.00	$125.00	$0.00	Copy	Delete
JOHNSON, JOSEPH	736439	10/2010	CNHZHI	Regular pay	$1,500.00	$75.00	$15.00	Copy	Delete
MARTIN, MARVIN	736440	10/2010	CNHZNH	Leave Without Pay	$1,000.00	$50.00	$0.00	Copy	Delete
Smith, Jane	736438	10/2010	CNHZHI	Regular pay	$1,800.00	$90.00	$18.00	Copy	Delete
STEVENS, AMY	736443	10/2010	CNHZNP	Regular pay	$1,100.00	$0.00	$0.00	Copy	Delete
THOMAS, BRETT	736442	10/2010	CNHZRR	Regular pay	$2,200.00	$0.00	$0.00	Copy	Delete
Thompson, Betty	736446	10/2010	CNHZNP	Regular pay	$500.00	$0.00	$0.00	Copy	Delete

Add Line Item Submit Report

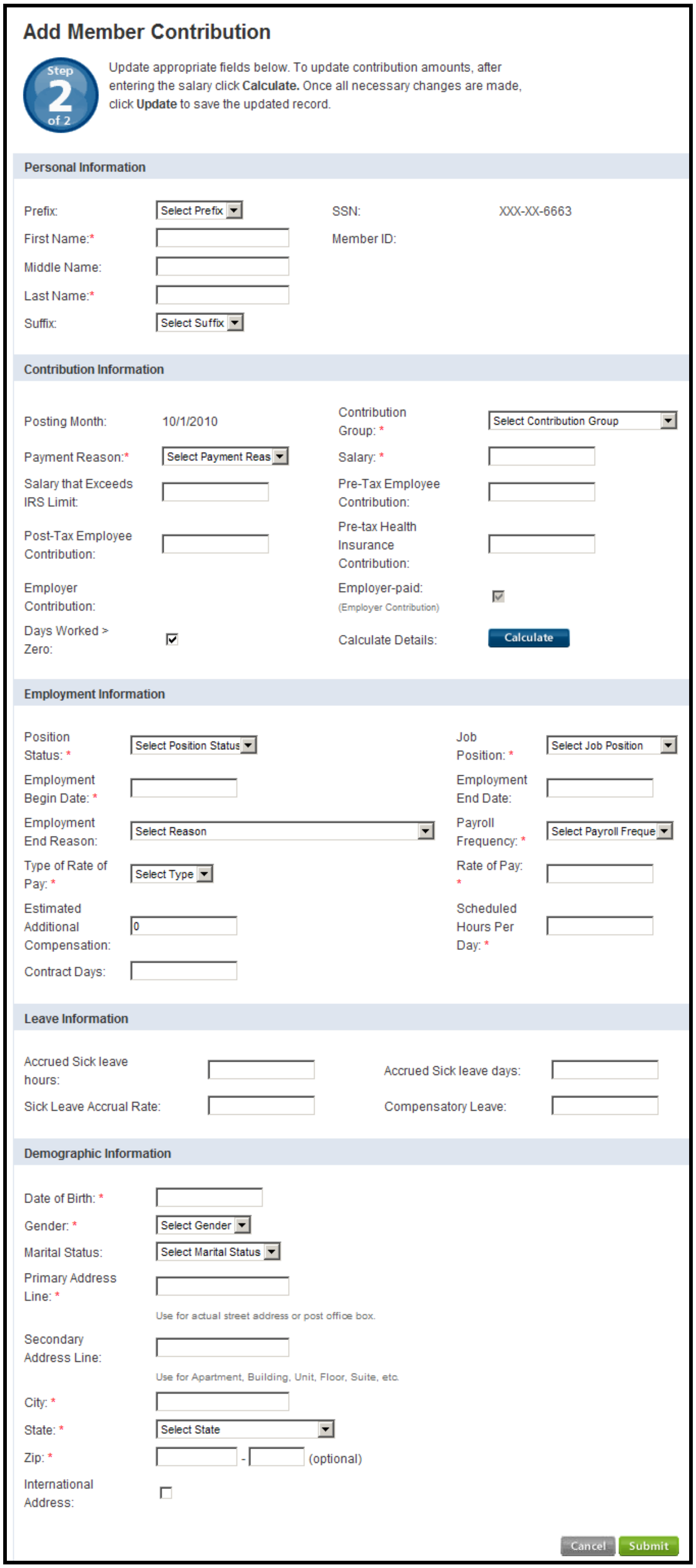
Step 2 - For an existing employee, click the 'Employee Name' hyperlink to access the entire detail record.

-or-

For a new employee or an additional contribution detail for an existing employee, click Add Line Item. The following screen displays:

Enter the Social Security Number and Posting Month for the record to be added. Click Continue to Step 2.

Employer Self Service will navigate you to the contribution detail record.



Add Member Contribution

Step 2 of 2

Update appropriate fields below. To update contribution amounts, after entering the salary click **Calculate.** Once all necessary changes are made, click **Update** to save the updated record.

Personal Information

Prefix: Select Prefix
SSN: XXX-XX-6663
First Name:*
Member ID:
Middle Name:
Last Name:*
Suffix: Select Suffix

Contribution Information

Posting Month: 10/1/2010
Contribution Group: * Select Contribution Group
Payment Reason:* Select Payment Reas
Salary: *
Salary that Exceeds IRS Limit:
Pre-Tax Employee Contribution:
Post-Tax Employee Contribution:
Pre-tax Health Insurance Contribution:
Employer Contribution:
Employer-paid: (Employer Contribution)
Days Worked > Zero:
Calculate Details: Calculate

Employment Information

Position Status: * Select Position Status
Job Position: * Select Job Position
Employment Begin Date: *
Employment End Date:
Employment End Reason: Select Reason
Payroll Frequency: * Select Payroll Freque
Type of Rate of Pay: * Select Type
Rate of Pay: *
Estimated Additional Compensation: 0
Scheduled Hours Per Day: *
Contract Days:

Leave Information

Accrued Sick leave hours:
Accrued Sick leave days:
Sick Leave Accrual Rate:
Compensatory Leave:

Demographic Information

Date of Birth: *
Gender: * Select Gender
Marital Status: Select Marital Status
Primary Address Line: *
Use for actual street address or post office box.
Secondary Address Line:
Use for Apartment, Building, Unit, Floor, Suite, etc.
City: *
State: * Select State
Zip: * - (optional)
International Address:

Cancel Submit

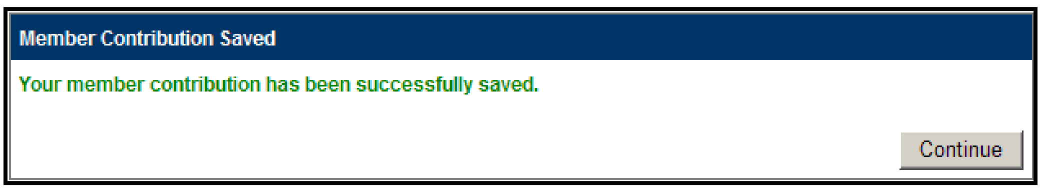
Step 3 - Complete, review and edit any necessary information for the employee. For a complete description of the fields to be completed, reference [Appendix B: Fields and Descriptions](#).

Note: To have Enter Report Details calculate contribution amounts, enter Salary and click Calculate.

Note: If entering information for a posting month prior to the report month, the address fields are not editable.

Step 4 - Once the record is updated and accurate, click Submit. Once you click Submit KRS will run validations against that record. KRS will first confirm that all required fields are present, then will validate the contribution detail record against various business rules to ensure its accuracy. If any errors are found during this validation, you will receive an error message at the bottom of the screen describing the error and how to correct it. After correcting the record, click Submit.

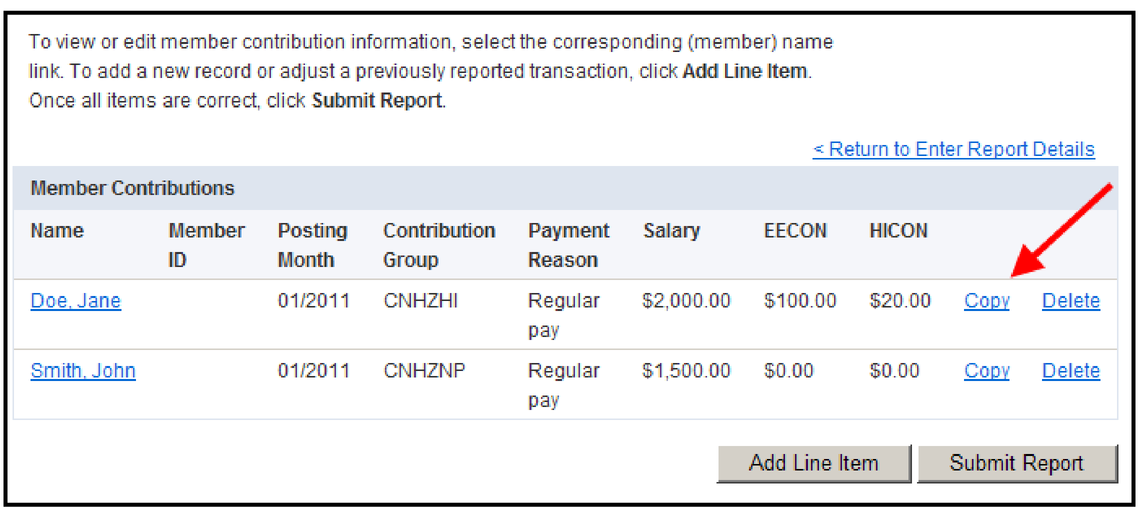
Step 5 - A message will confirm that the contribution record was successfully saved. Click Continue.



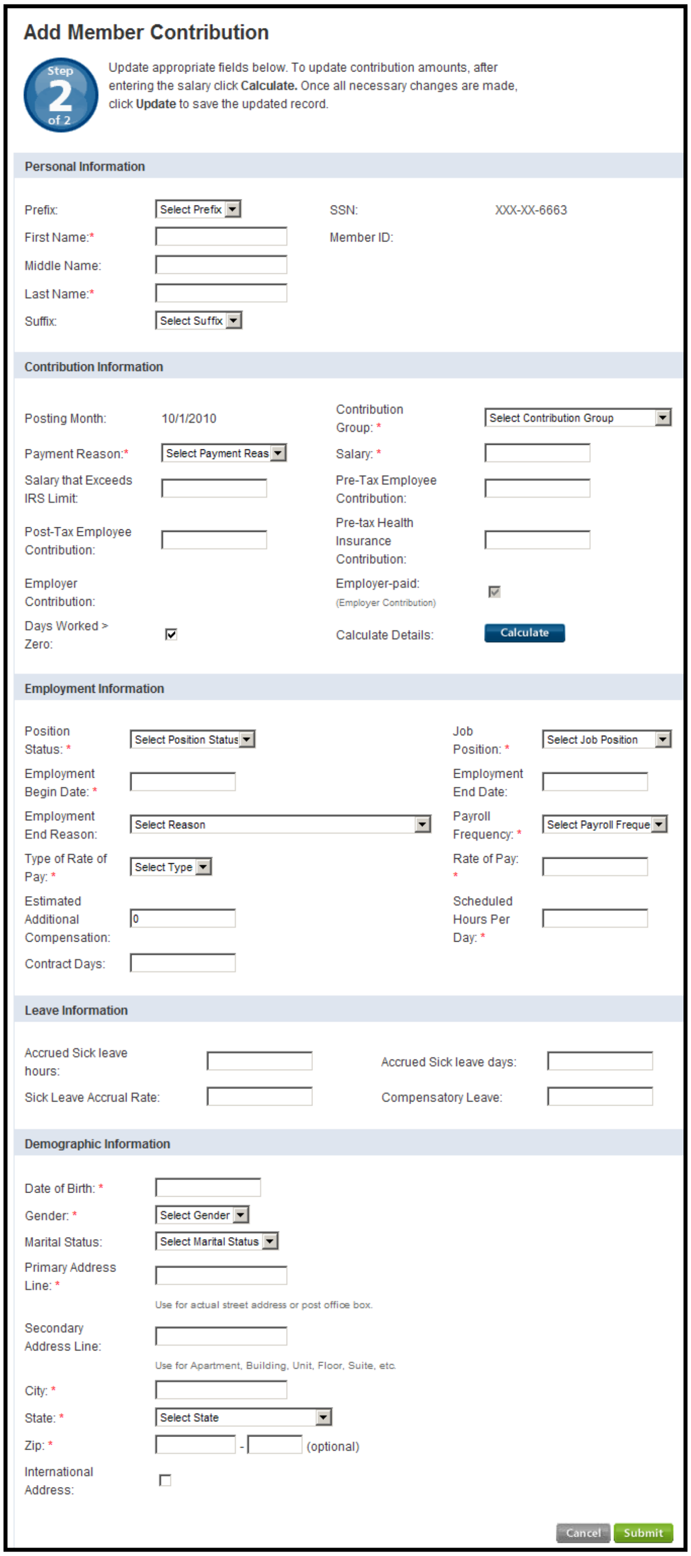
Copy a Record

There may be times when an employee will have more than one record in a month. You may easily create a second record by copying the first, then changing the necessary fields.

Step 1 - After selecting the current monthly report**,** Employer Self Service will display the Member Details Overview screen.



Step 2 – On the Member Details Overview screen, each record will have a "Copy" Link. To copy that record, click Copy. Employer Self Service will navigate you to the contribution detail record.


Add Member Contribution

Step 2 of 2

Update appropriate fields below. To update contribution amounts, after entering the salary click **Calculate.** Once all necessary changes are made, click **Update** to save the updated record.

Personal Information

Prefix: Select Prefix
SSN: XXX-XX-6663
First Name:*
Member ID:
Middle Name:
Last Name:*
Suffix: Select Suffix

Contribution Information

Posting Month: 10/1/2010
Contribution Group: * Select Contribution Group
Payment Reason:* Select Payment Reas
Salary: *
Salary that Exceeds IRS Limit:
Pre-Tax Employee Contribution:
Post-Tax Employee Contribution:
Pre-tax Health Insurance Contribution:
Employer Contribution:
Employer-paid: (Employer Contribution)
Days Worked > Zero:
Calculate Details: Calculate

Employment Information

Position Status: * Select Position Status
Job Position: * Select Job Position
Employment Begin Date: *
Employment End Date:
Employment End Reason: Select Reason
Payroll Frequency: * Select Payroll Freque
Type of Rate of Pay: * Select Type
Rate of Pay: *
Estimated Additional Compensation: 0
Scheduled Hours Per Day: *
Contract Days:

Leave Information

Accrued Sick leave hours:
Accrued Sick leave days:
Sick Leave Accrual Rate:
Compensatory Leave:

Demographic Information

Date of Birth: *
Gender: * Select Gender
Marital Status: Select Marital Status
Primary Address Line: *
Use for actual street address or post office box.
Secondary Address Line:
Use for Apartment, Building, Unit, Floor, Suite, etc.
City: *
State: * Select State
Zip: * - (optional)
International Address:

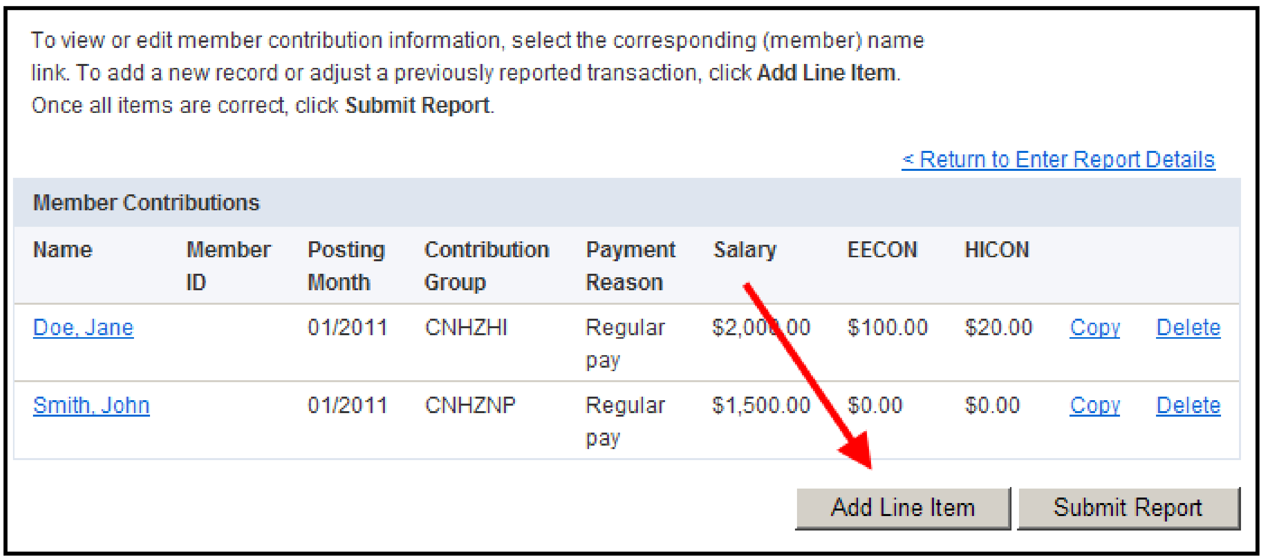
Cancel Submit

Step 3 – The new record will contain the information from the original record in all fields except Salary, Contribution fields and Payment Reason. Adjust all fields as necessary and click Submit.

Make an Adjustment to a Previous Record

There may be circumstances when an adjustment to a previous record is required. Some examples are prior period adjustments, retroactive payments and first and last months of employment.

Step 1 - To adjust an employee's previous record, navigate to the Member Details Overview screen for the current report.



To view or edit member contribution information, select the corresponding (member) name link. To add a new record or adjust a previously reported transaction, click **Add Line Item**. Once all items are correct, click **Submit Report**.

< Return to Enter Report Details

Member Contributions

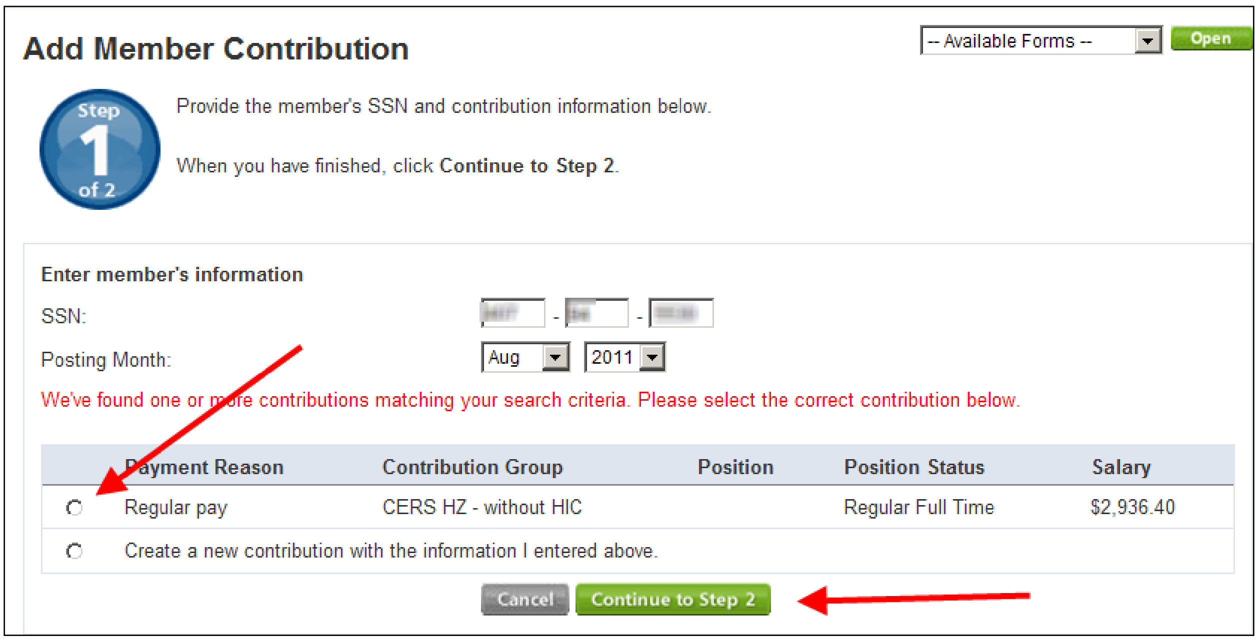
Name	Member ID	Posting Month	Contribution Group	Payment Reason	Salary	EECON	HICON		
Doe, Jane		01/2011	CNHZHI	Regular pay	$2,000.00	$100.00	$20.00	Copy	Delete
Smith, John		01/2011	CNHZNP	Regular pay	$1,500.00	$0.00	$0.00	Copy	Delete

Add Line Item Submit Report

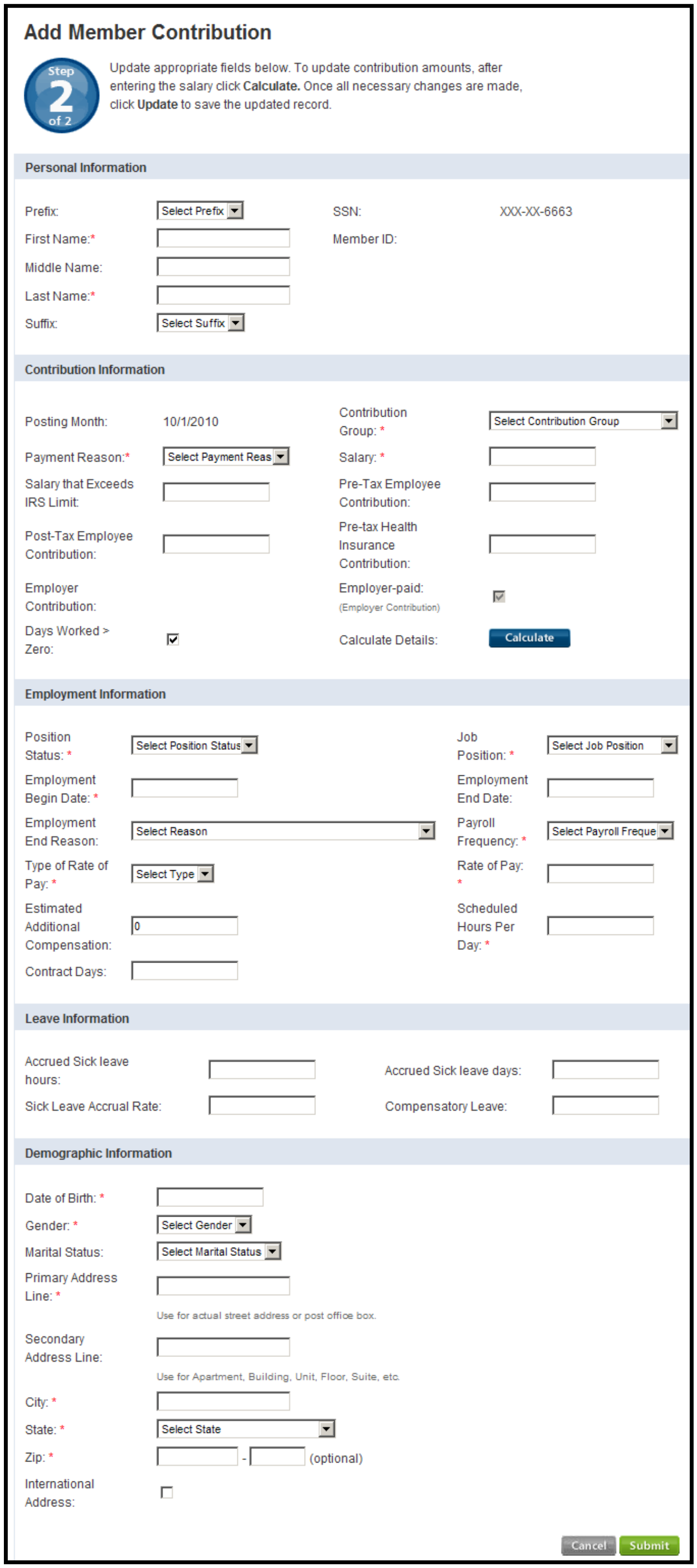
Step 2 - Click Add Line Item. The following screen will display:

Step 3 - Enter the Social Security Number and Posting Month for the record to be adjusted. Click **Continue to Step 2**.

Note: If the member's account has more than one contribution group, the following screen will appear after you click **Continue to Step 2**. Select the contribution record to adjust by clicking the appropriate button. Click **Continue to Step 2** to continue.



Employer Self Service will display the detail contribution record with the previously reported information pre-populated.



Add Member Contribution

Step 2 of 2

Update appropriate fields below. To update contribution amounts, after entering the salary click **Calculate.** Once all necessary changes are made, click **Update** to save the updated record.

Personal Information

Prefix: Select Prefix
SSN: XXX-XX-6663
First Name:*
Member ID:
Middle Name:
Last Name:*
Suffix: Select Suffix

Contribution Information

Posting Month: 10/1/2010
Contribution Group: * Select Contribution Group
Payment Reason:* Select Payment Reas
Salary: *
Salary that Exceeds IRS Limit:
Pre-Tax Employee Contribution:
Post-Tax Employee Contribution:
Pre-tax Health Insurance Contribution:
Employer Contribution:
Employer-paid: (Employer Contribution)
Days Worked > Zero:
Calculate Details: Calculate

Employment Information

Position Status: * Select Position Status
Job Position: * Select Job Position
Employment Begin Date: *
Employment End Date:
Employment End Reason: Select Reason
Payroll Frequency: * Select Payroll Freque
Type of Rate of Pay: * Select Type
Rate of Pay: *
Estimated Additional Compensation: 0
Scheduled Hours Per Day: *
Contract Days:

Leave Information

Accrued Sick leave hours:
Accrued Sick leave days:
Sick Leave Accrual Rate:
Compensatory Leave:

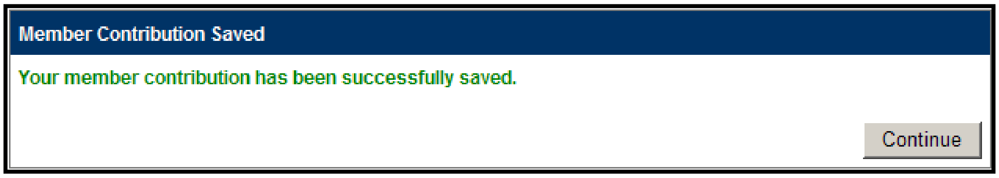
Demographic Information

Date of Birth: *
Gender: * Select Gender
Marital Status: Select Marital Status
Primary Address Line: *
Use for actual street address or post office box.
Secondary Address Line:
Use for Apartment, Building, Unit, Floor, Suite, etc.
City: *
State: * Select State
Zip: * - (optional)
International Address:

Cancel Submit

Step 4 - Complete, review and edit any necessary information for the employee. For description of the fields, reference Appendix B: Fields and Descriptions. Once the record is updated and accurate, click Submit.

Step 5 - A message will confirm that the contribution record was successfully saved. Click Continue.

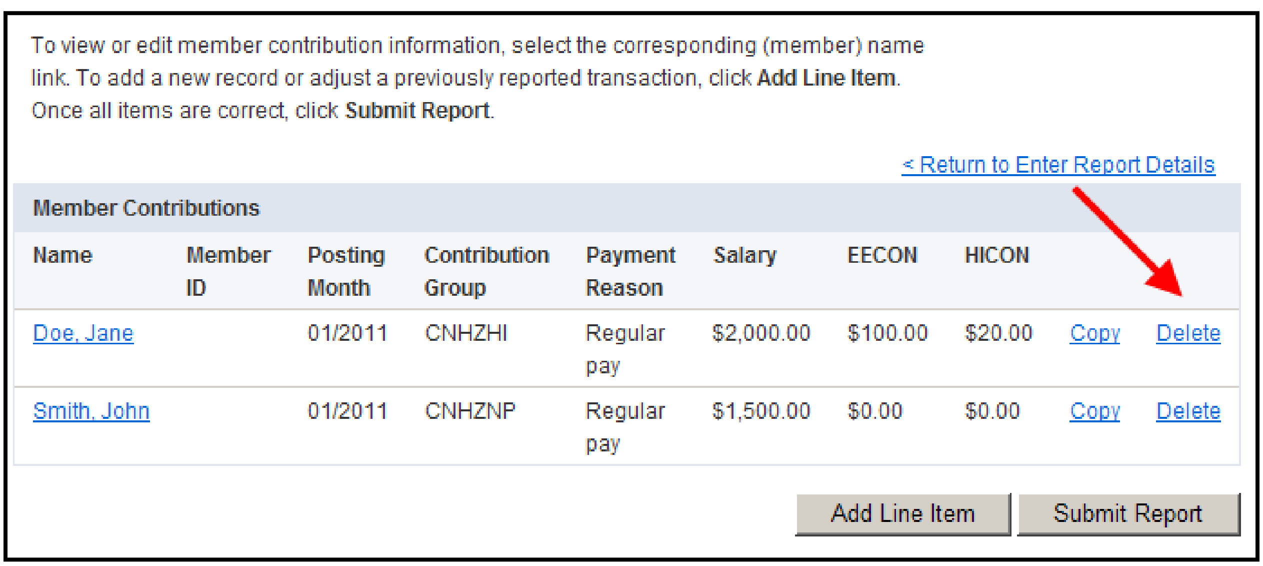


Delete a Record

There may be times when a record needs to be deleted. Please see the steps below to delete a record.

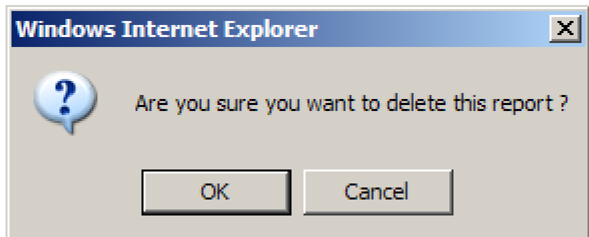
> **Note:** To remove an employee from the report due to the employment ending, do NOT delete the record. The last month wages are paid to the employee, report an Employment End Date and Employment End Reason of Termination, Death or Disability for the employee. The following month, that record will not be duplicated. If an Employment End Date and Employment End Reason were not provided for the last month wages were paid, an adjustment to the previous month's report for that employee will be necessary. To make adjustments to previous reports' records, please see the section "Make an Adjustment to a Previous Record".

Step 1 - To delete an employee's record, navigate to the Member Details Overview screen for the current report.



Step 2 – Each record will display a "Delete" link. To delete that record, click Delete .

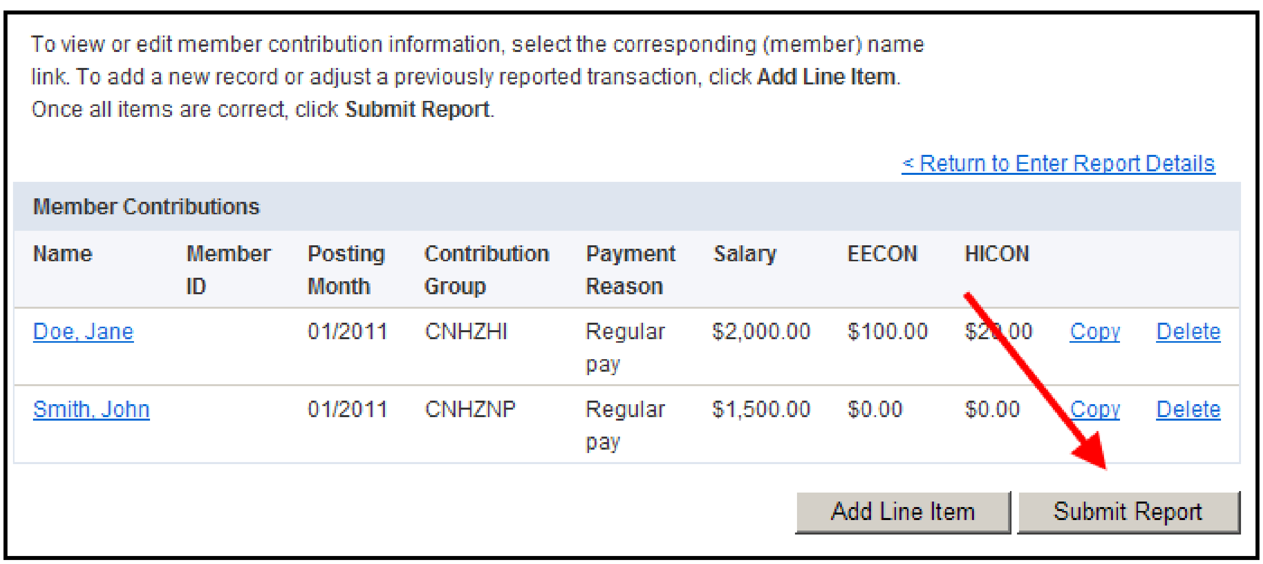
Step 3 – A text box will appear. If you want to delete this record, click OK . If not, click Cancel .



Step 4 – The detail record has now been deleted.

Submit the Enter Report Details Report

Step 1 - Once all contribution detail records are updated or added, return to the member Details Overview screen.



To view or edit member contribution information, select the corresponding (member) name link. To add a new record or adjust a previously reported transaction, click **Add Line Item**. Once all items are correct, click **Submit Report**.

< Return to Enter Report Details

Member Contributions

Name	Member ID	Posting Month	Contribution Group	Payment Reason	Salary	EECON	HICON		
Doe, Jane		01/2011	CNHZHI	Regular pay	$2,000.00	$100.00	$20.00	Copy	Delete
Smith, John		01/2011	CNHZNP	Regular pay	$1,500.00	$0.00	$0.00	Copy	Delete

Add Line Item   Submit Report

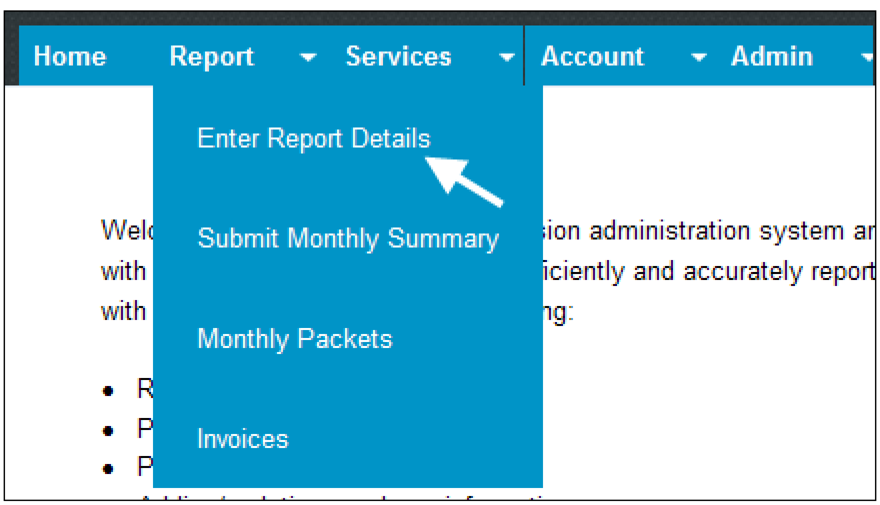
Step 2 - click Submit Report to submit the monthly report.

Employer Self Service will display this screen:

Unsubmit the Enter Report Details Report

While the report is still in "submit" status, an employer is able to unsubmit the report in the event it becomes necessary.

Step 1 - After successfully signing into the Employer Self Service site, click Enter Report Details under the Report heading in the navigation menu at the top of the screen.



Employer Self Service displays the overview screen.

Enter Report Details

The Enter Report Details module allows employers to enter monthly reporting details for their employees. Those employers reporting detail reports for another employer can select the appropriate employer's information from the Employer dropdown list. Submitted reports can also be viewed from this screen. To view an individual report, select the corresponding Report Type link.

Employer:
B123 - SOMEWHERE COUNTY FISCAL COURT

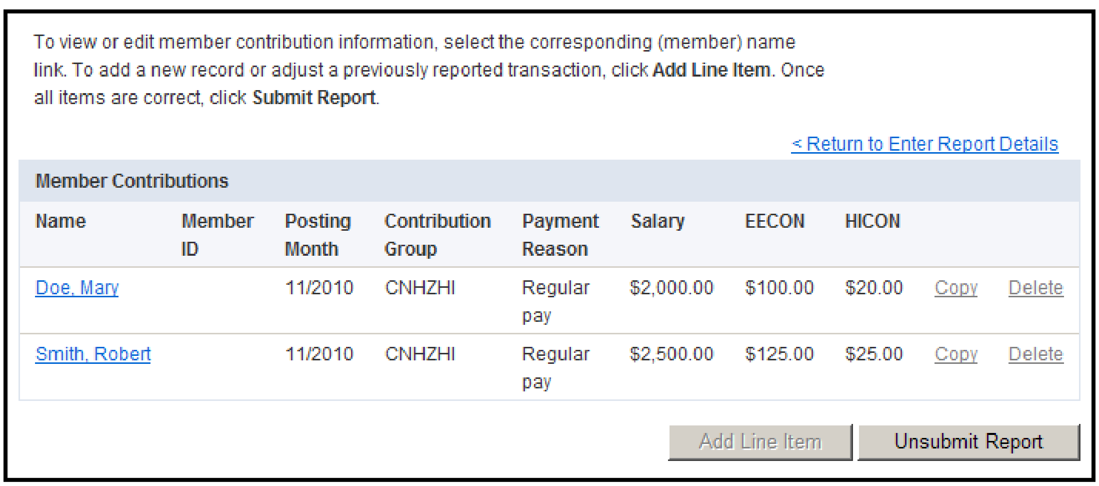
Reports — Last 6 Months

Type	Month	Salary	EECON	HICON	ERCON	Total	Count	Status	Submitted
CERS	07/2010	$2,000.00	$100.00	$0.00	$323.20	$423.20	1	Submitted	07/22/2010

Step 2 - From the dropdown box, select the employer for which you want to unsubmit detail contribution information.

Step 3 - Click the Report Type hyperlink to access the desired detail report.

Employer Self Service will display the Member Details Overview screen for that report type.



To view or edit member contribution information, select the corresponding (member) name link. To add a new record or adjust a previously reported transaction, click **Add Line Item**. Once all items are correct, click **Submit Report**.

< Return to Enter Report Details

Member Contributions

Name	Member ID	Posting Month	Contribution Group	Payment Reason	Salary	EECON	HICON		
Doe, Mary		11/2010	CNHZHI	Regular pay	$2,000.00	$100.00	$20.00	Copy	Delete
Smith, Robert		11/2010	CNHZHI	Regular pay	$2,500.00	$125.00	$25.00	Copy	Delete

Add Line Item | Unsubmit Report

Step 4 - Click Unsubmit Report. After the file has been unsubmitted, it may be modified and re-submitted.

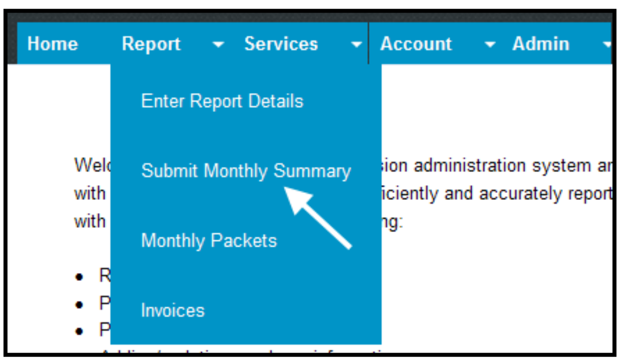
Submit Monthly Summary

The Submit Monthly Summary module allows the employer to submit the summary component of their monthly report via the web. Employers are required to submit three components to KRS on a monthly basis: contributions, contribution details and a contribution summary. All three components are required for KRS to perform the processing of the monthly contribution report.

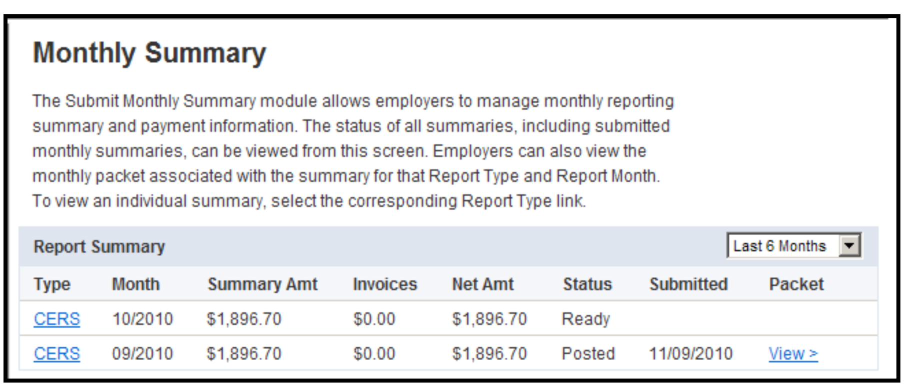
The payment received by KRS (via check or electronically) must match the total amount due that is reported in both the monthly summary and contribution detail. Also, the monthly summary totals must match the total amounts that are included in the contribution detail file. If these amounts do not match, the report is considered Unbalanced and will require further action by KRS. Please contact your primary ER representative with the information needed to balance your report. KRS will allow the monthly summary totals to be adjusted to allow for rounding, within a threshold. If the employer has opted for the electronic payment option (EFT or E-check), then the payment is also remitted via the Submit Monthly Summary module in Employer Self Service (ESS).

The following steps describe how to submit the monthly summary to KRS using the Submit Monthly Summary module of Employer Self Service.

Step 1 – After successfully signing into the Employer Self Service site, click Submit Monthly Summary located under the Report heading in the navigation menu at the top of the screen.



Employer Self Service will initially display all monthly summaries for the employer within the last 6 months.

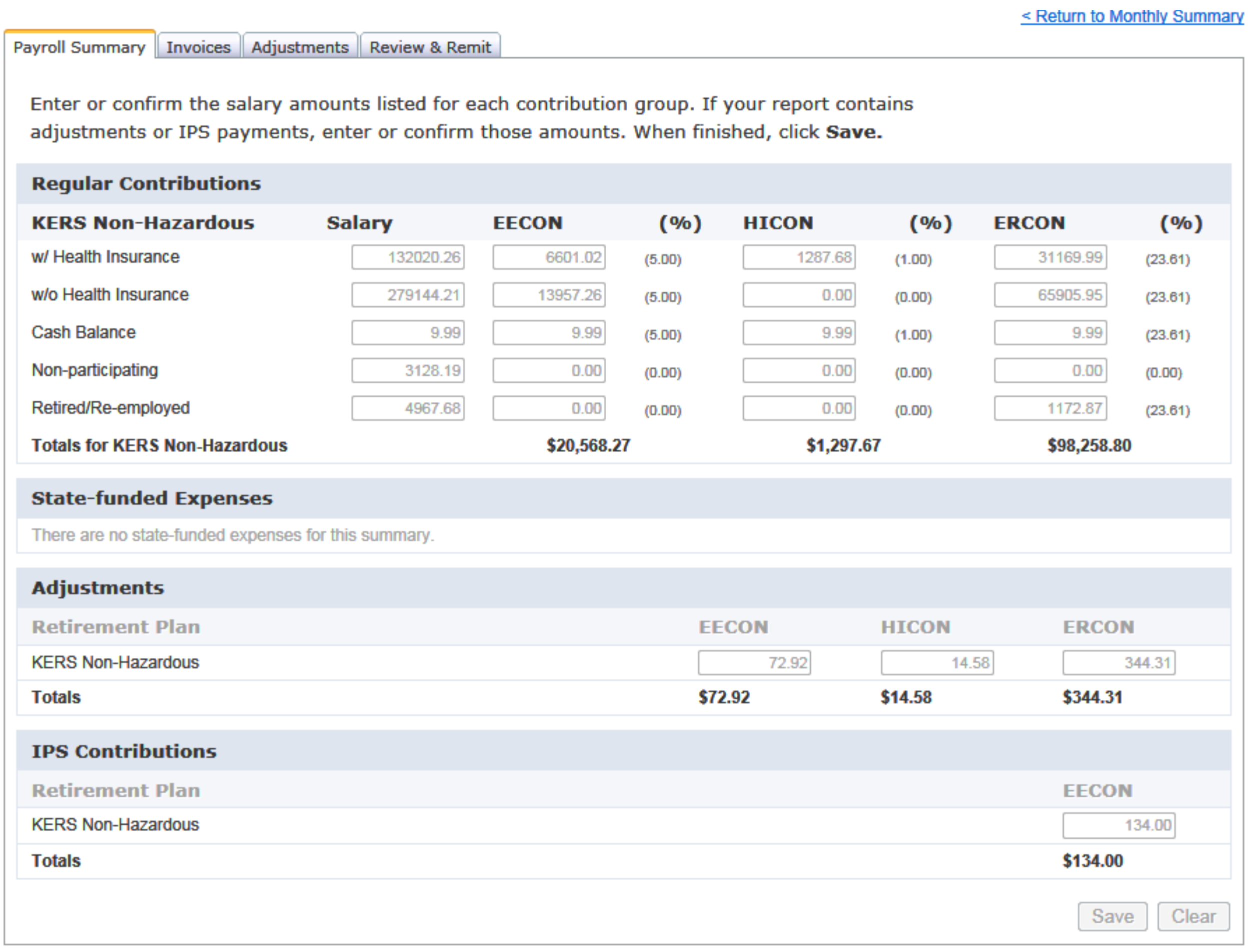


Note: To view summaries occurring outside of the past 6 months, filter by either selecting all, or another range from the filter dropdown on the Submit Monthly Summary page. A table will list the report information as follows:

Field Name	Description
Type	Displays the report type (KRS Retirement System) of the monthly summary. Clicking the Type link will navigate the user to the monthly summary (details).
Month	Displays the month and year of the summary report.
Contributions	Displays the sum of the employee, health insurance and employer contributions, as well as IPS payments for the selected summary.
Adjustments	Displays the total amount of contributions for adjustments for the selected summary.
Invoices	Displays sum of all invoices that the employer has selected to pay with the summary.
Net Amount	Displays the total amount due to KRS based on entered summary totals.
Status	Displays the status of the monthly reports. Statuses that the report can be in are: • **Created** – Initial Status of the summary. KRS has not received the submission from the agency. • **Submitted** – KRS has received the monthly summary from the agency, but has not yet taken action on the summary. While the summary is in the submitted status, it can still be un-submitted by agency if corrections need to be made. • **In Progress** – KRS has received the monthly summary and begun to process the summary and monthly report. No changes may be submitted once the summary is in this status. • **Posted** – KRS has posted the monthly contributions for the agency.
Submitted	Displays the date the summary was submitted to KRS.
Packet	Provides a link to the Monthly Packet page. The link displays with the summary month for which the reports were generated.

Step 2 – Click the link in the Type column for the retirement system for which you would like to submit your monthly summary.

Employer Self Service will navigate you to the Payroll Summary tab of the Submit Monthly Report screen.



< Return to Monthly Summary

Payroll Summary | Invoices | Adjustments | Review & Remit

Enter or confirm the salary amounts listed for each contribution group. If your report contains adjustments or IPS payments, enter or confirm those amounts. When finished, click **Save.**

Regular Contributions

KERS Non-Hazardous	Salary	EECON	(%)	HICON	(%)	ERCON	(%)
w/ Health Insurance	132020.26	6601.02	(5.00)	1287.68	(1.00)	31169.99	(23.61)
w/o Health Insurance	279144.21	13957.26	(5.00)	0.00	(0.00)	65905.95	(23.61)
Cash Balance	9.99	9.99	(5.00)	9.99	(1.00)	9.99	(23.61)
Non-participating	3128.19	0.00	(0.00)	0.00	(0.00)	0.00	(0.00)
Retired/Re-employed	4967.68	0.00	(0.00)	0.00	(0.00)	1172.87	(23.61)
Totals for KERS Non-Hazardous		**$20,568.27**		**$1,297.67**		**$98,258.80**	

State-funded Expenses

There are no state-funded expenses for this summary.

Adjustments

Retirement Plan	EECON	HICON	ERCON
KERS Non-Hazardous	72.92	14.58	344.31
Totals	**$72.92**	**$14.58**	**$344.31**

IPS Contributions

Retirement Plan	EECON
KERS Non-Hazardous	134.00
Totals	**$134.00**

Save Clear

Step 3 – Complete all relevant sections:

Section Name	Description
Regular Contributions	Entering the total salary for employees of each contribution type will automatically update the Employee Contribution, Health Insurance Contribution and Employer Contribution fields.
State-funded Expenses	Currently, State-funded Expenses are only reported by the Commonwealth of Kentucky. If State-funded Expenses are included in your report, the totals would be entered in this section.
Adjustments	If any prior period adjustments have been submitted in the detail report, those amounts would be entered in this section.
IPS Contributions	If any employees are paying for a service purchase via an installment plan, those payroll deductions would be entered in this section.

Step 4 - If you use the**:**

- **Enter Report Details** module to report employee's contribution details and have submitted the appropriate detail report, all fields will be pre-populated. Confirm the amounts and click Save.
- **Upload Detail File** module to report employee's contribution details and the report has been processed (approximately by the following day) all fields will be pre-populated.

  Note: The pre-populated amounts will NOT include totals for any records that are rejected due to format validations upon initial processing. If the file had any records rejected due to format validations, a red message will display on the Payroll Summary tab to indicate that those records have not been included in the totals. The totals on the summary should match the totals submitted in your detail file. Confirm the amounts and click Save.

- **Upload Detail File** module to report employee's contribution details and the report has **not** been processed, you will need to complete all of the fields for each contribution group. Confirm the amounts and click Save.

Step 5 - Once the Payroll Summary tab is completed, proceed to the next applicable tab.

To pay an invoice along with your monthly contributions, click the Invoices tab on the Submit Monthly Summary screen. See the Apply an Invoice section for additional instructions on applying invoices to the summary.

-OR-

For file reporters, to submit an adjustment to an employee's contribution record not contained in the detail file, click the Adjustments tab on the Submit Monthly Report screen. See the Add an Adjustment section for additional instructions on submitting adjustments on the summary.

-AND\OR-

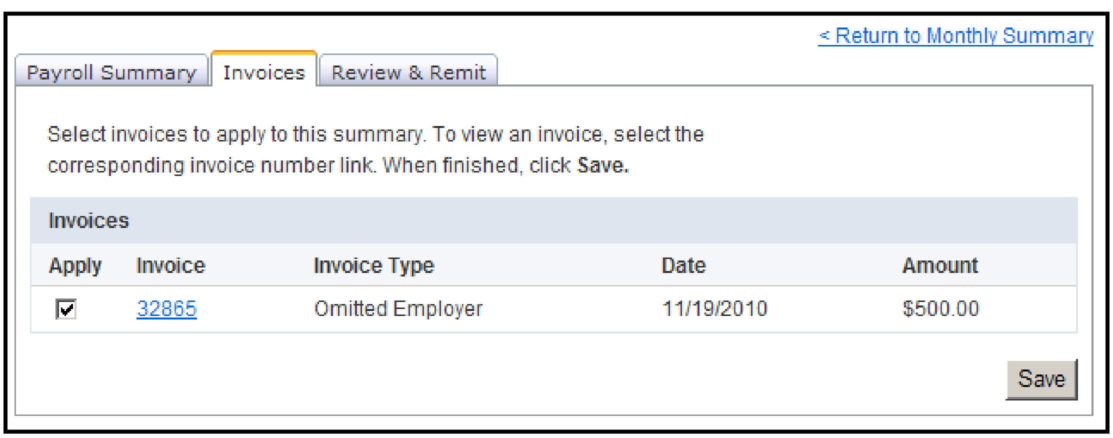
Once invoices and adjustments have been applied or if no adjustments or invoices need to be included as part of the monthly contribution, click the Review & Remit tab to review the monthly summary and remit the agency's contributions. See the Review and Remit Monthly Contributions section 7.5.3 for instructions on how to review the monthly summary and remit the agency's contributions.

Apply an Invoice

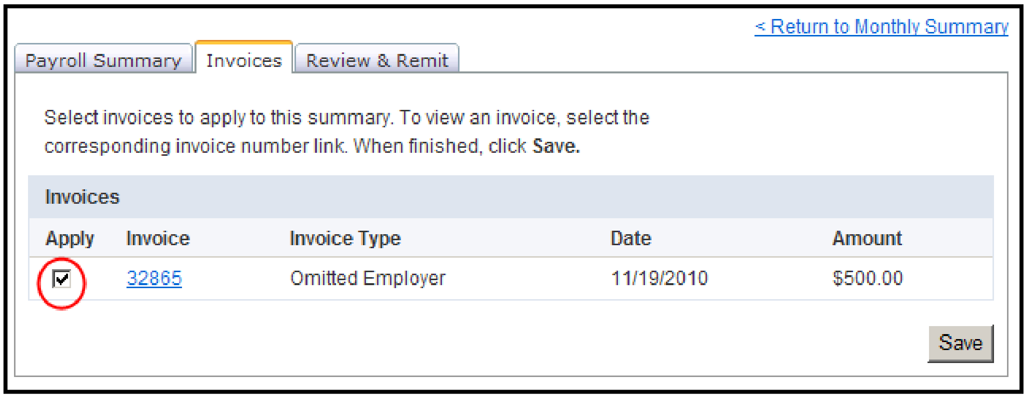
In addition to allowing you to submit payment for your monthly report contributions, you may also submit payments or apply credit for outstanding invoices.

Step 1 - To apply an invoice along with your monthly summary, click on the Invoices tab on the Submit Monthly Summary screen.

Employer Self Service will initially display all outstanding credit and debit invoices for the selected employer.



Step 2 – Select the checkbox next to all invoices to be applied as part of the monthly report.



Step 3 – Click Save to save the invoice information to the monthly submission. The total net amount of all invoices to be applied will be displayed on the Review & Remit tab.

For questions regarding invoices, please contact KRS at 1-888-696-8810 or via email at krsemployerinvoices@kyret.ky.gov.

Add an Adjustment

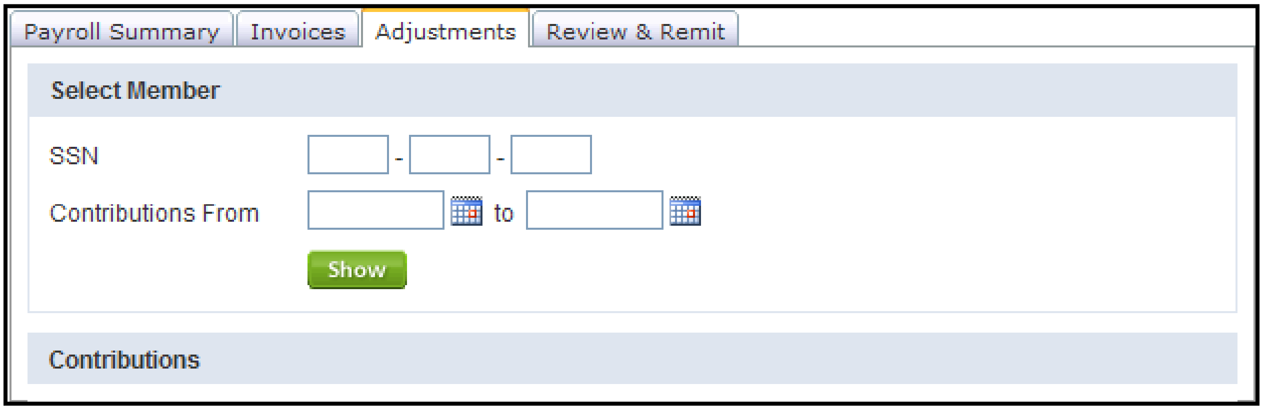
Besides being able to submit payments for your monthly employer report contributions, you may also report adjustments to employee contributions. All monetary adjustments should be made via the detail file submitted on a monthly basis. However, if you are not able to include adjustments as a part of your monthly file, you may report adjustments using the Adjustments tab of the Submit Monthly Report screen.

Note: If you use the Adjustments tab to adjust previously posted records prior to submission of the current monthly detail file, please be aware that if the file is rejected due to load or edit validations, the records already adjusted through the Adjustments tab will also be rejected. If the adjusted record is rejected, the adjustment will have to be redone and resubmitted through the Adjustments tab.

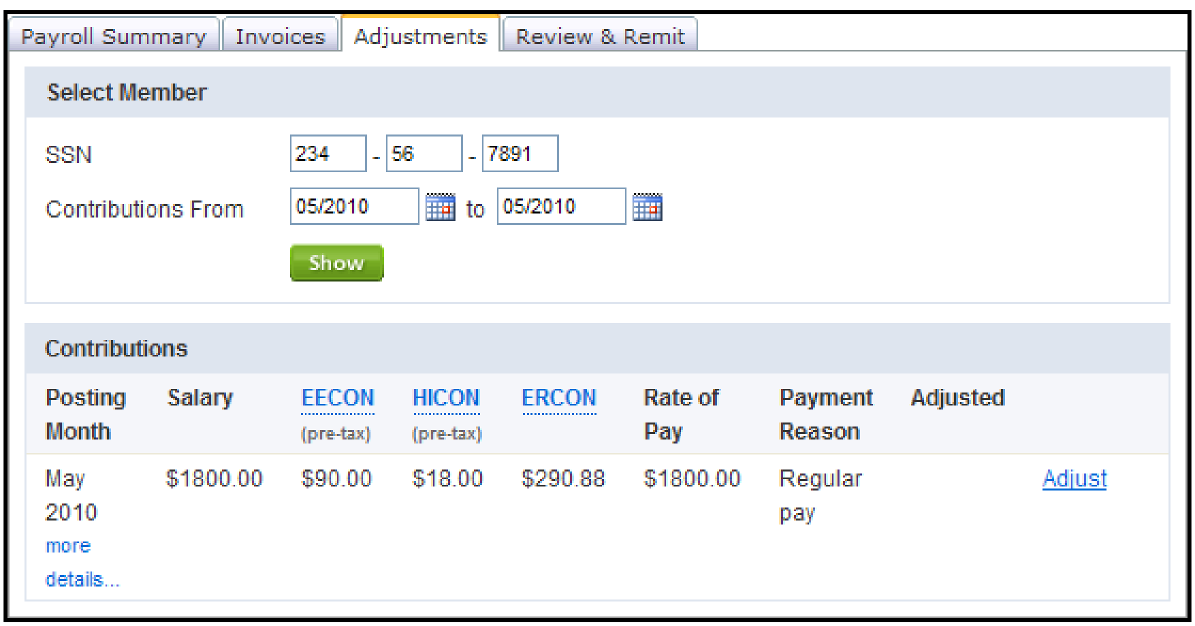
Only agencies submitting their monthly contributions via the Upload Detail File module will have access to the Adjustment tab of the Submit Monthly Summary module. If your agency uses the Enter Report Details module to submit your monthly contributions, you will use the Enter Report Details module to add an adjustment.

Step 1 – To submit an adjustment to an employee's contribution record, click the Adjustments tab on the Submit Monthly Report screen.

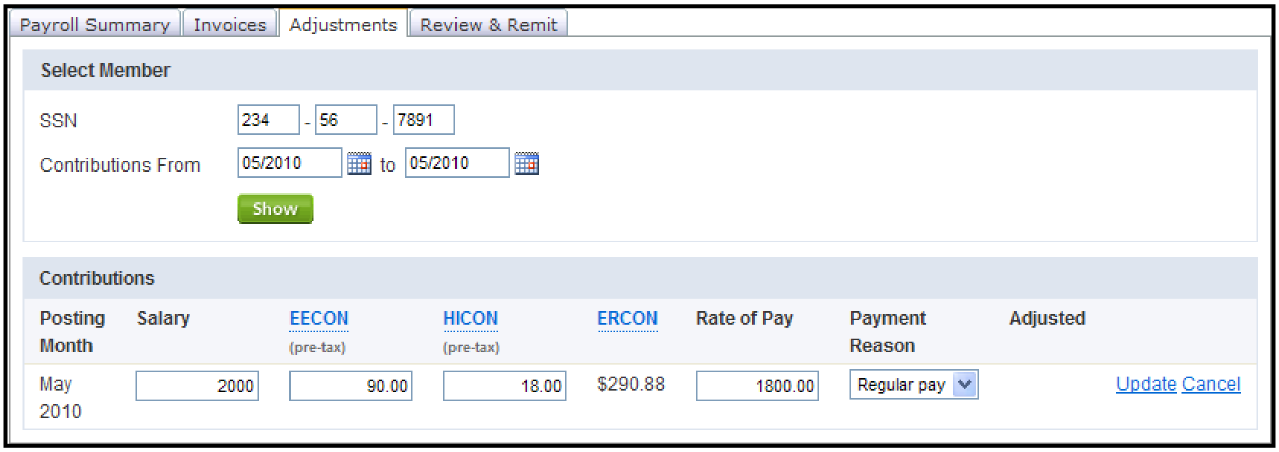
Employer Self Service will display the adjustments tab of the Submit Monthly Report screen.



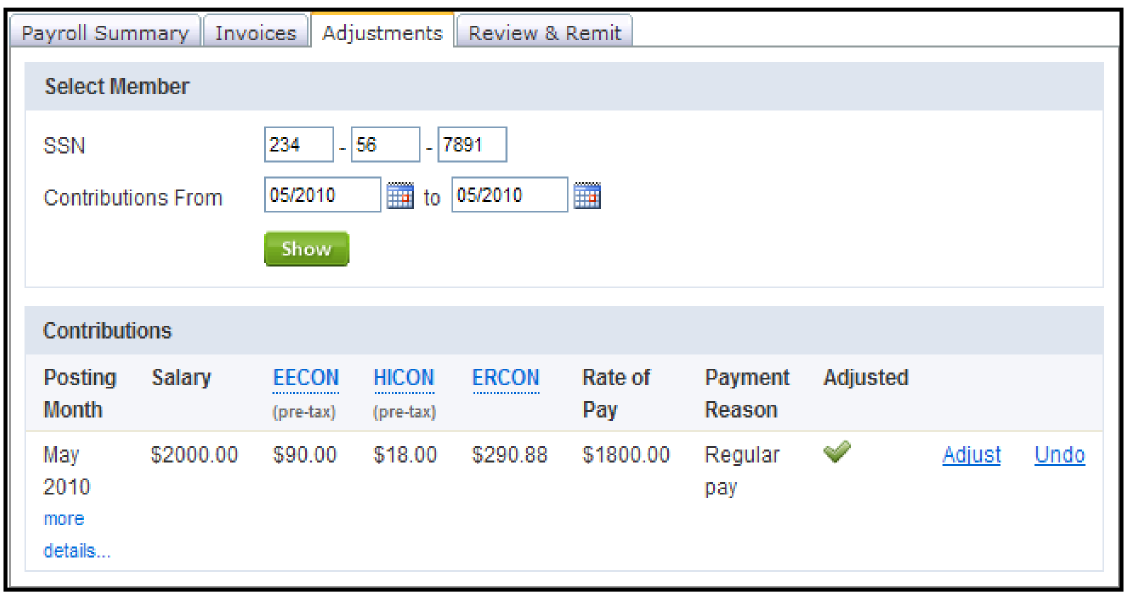
Step 2 – Enter the member's SSN and the month range that needs to be adjusted and click Show. All detail contribution records for the member that have been posted for the corresponding months will be displayed. If the record is in error status, it will not be available for the employer to correct. In this scenario, you should contact your ER Primary Representative to correct the record.



Step 3 – To make an adjustment to the member's salary, contributions, rate of pay or payment reason, click Adjust. This will allow you to edit the fields that need to be corrected.



Update any necessary fields and click Update to save the adjustment.



Step 4 – To make an adjustment to the member's detail record for something other than salary, contributions, rate of pay or payment reason, click more details... . The detail contribution record will display. This will allow you to edit any additional fields that need to be corrected.

Add Member Contribution

Step 2 of 2

Update appropriate fields below. To update contribution amounts, after entering the salary click **Calculate.** Once all necessary changes are made, click **Update** to save the updated record.

Personal Information

Prefix:	Select Prefix	SSN:	XXX-XX-6663
First Name:*		Member ID:	
Middle Name:			
Last Name:*			
Suffix:	Select Suffix		

Contribution Information

Posting Month:	10/1/2010	Contribution Group: *	Select Contribution Group
Payment Reason:*	Select Payment Reas	Salary: *	
Salary that Exceeds IRS Limit:		Pre-Tax Employee Contribution:	
Post-Tax Employee Contribution:		Pre-tax Health Insurance Contribution:	
Employer Contribution:		Employer-paid: (Employer Contribution)	☑
Days Worked > Zero:	☑	Calculate Details:	Calculate

Employment Information

Position Status: *	Select Position Status	Job Position: *	Select Job Position
Employment Begin Date: *		Employment End Date:	
Employment End Reason:	Select Reason	Payroll Frequency: *	Select Payroll Freque
Type of Rate of Pay: *	Select Type	Rate of Pay: *	
Estimated Additional Compensation:	0	Scheduled Hours Per Day: *	
Contract Days:			

Leave Information

Accrued Sick leave hours:		Accrued Sick leave days:	
Sick Leave Accrual Rate:		Compensatory Leave:	

Demographic Information

Date of Birth: *	
Gender: *	Select Gender
Marital Status:	Select Marital Status
Primary Address Line: *	Use for actual street address or post office box.
Secondary Address Line:	Use for Apartment, Building, Unit, Floor, Suite, etc.
City: *	
State: *	Select State
Zip: *	- (optional)
International Address:	☐

Cancel Submit

Update any necessary fields and click Submit to save the adjustment.

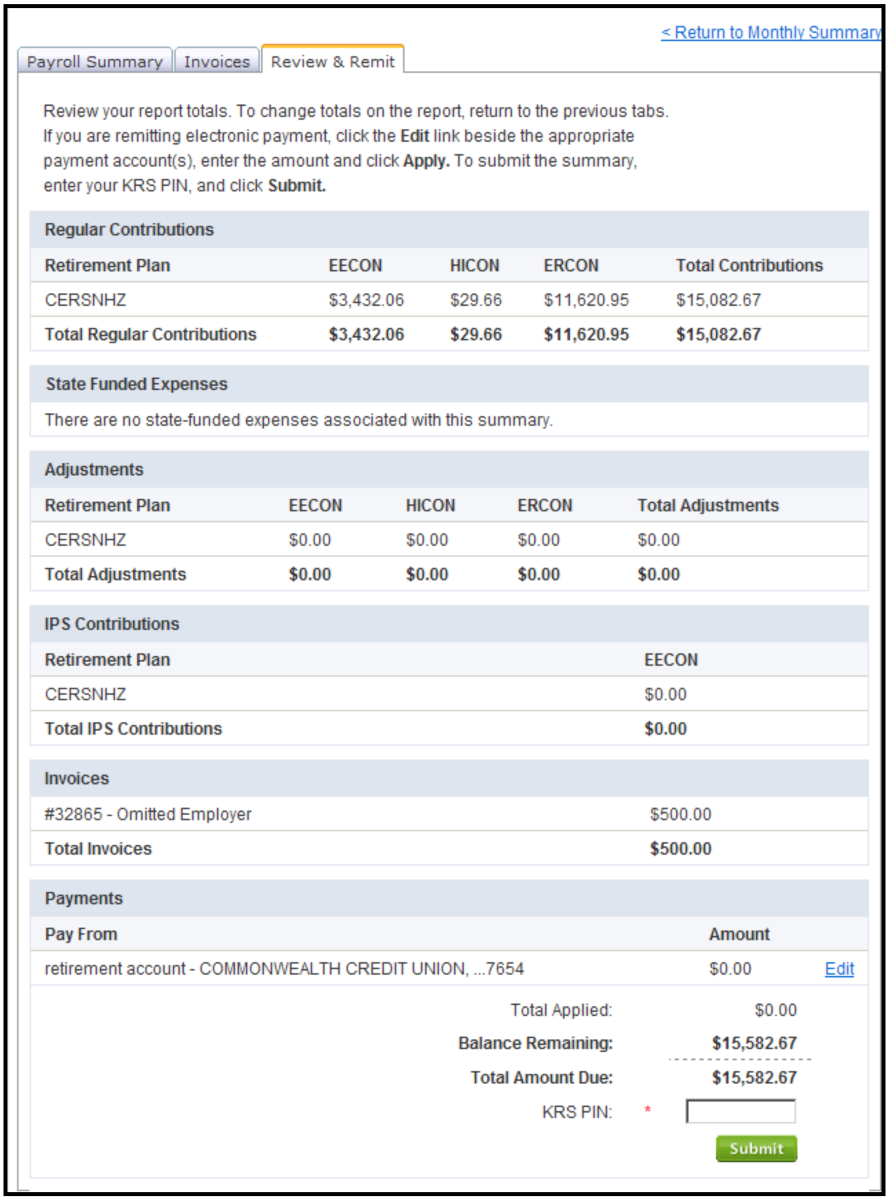
Step 5 - The total amount of adjustments submitted through the adjustments tab will be displayed on the Review & Remit tab.

Review and Remit Monthly Contributions

The Review and Remit Tab displays the summary of all information entered in the summary module along with a Net Payment due amount. On this tab, the employer will specify payment information for their monthly contributions. All bank accounts that the employer has set up with KRS will be populated in the Payment section of the tab. Employers will have the ability to pay KRS through multiple accounts for contributions due, outstanding invoices and adjustments. The employer will select the bank account to remit payment from, enter the amount to be paid and save before submitting the summary. Employer Self Service verifies that the employer has allocated all monies owed to KRS before allowing the summary report to be submitted.

Step 1 - To review and remit your agency's monthly contributions, click the Review & Remit tab on the Submit Monthly Summary screen.

Employer Self Service will display the Review and Remit tab of the Submit Monthly Report screen.



< Return to Monthly Summary

Payroll Summary | Invoices | Review & Remit

Review your report totals. To change totals on the report, return to the previous tabs. If you are remitting electronic payment, click the **Edit** link beside the appropriate payment account(s), enter the amount and click **Apply.** To submit the summary, enter your KRS PIN, and click **Submit.**

Regular Contributions

Retirement Plan	EECON	HICON	ERCON	Total Contributions
CERSNHZ	$3,432.06	$29.66	$11,620.95	$15,082.67
Total Regular Contributions	**$3,432.06**	**$29.66**	**$11,620.95**	**$15,082.67**

State Funded Expenses

There are no state-funded expenses associated with this summary.

Adjustments

Retirement Plan	EECON	HICON	ERCON	Total Adjustments
CERSNHZ	$0.00	$0.00	$0.00	$0.00
Total Adjustments	**$0.00**	**$0.00**	**$0.00**	**$0.00**

IPS Contributions

Retirement Plan	EECON
CERSNHZ	$0.00
Total IPS Contributions	**$0.00**

Invoices

#32865 - Omitted Employer	$500.00
Total Invoices	**$500.00**

Payments

Pay From	Amount	
retirement account - COMMONWEALTH CREDIT UNION, ...7654	$0.00	Edit

Total Applied:	$0.00
Balance Remaining:	**$15,582.67**
Total Amount Due:	**$15,582.67**
KRS PIN: *	

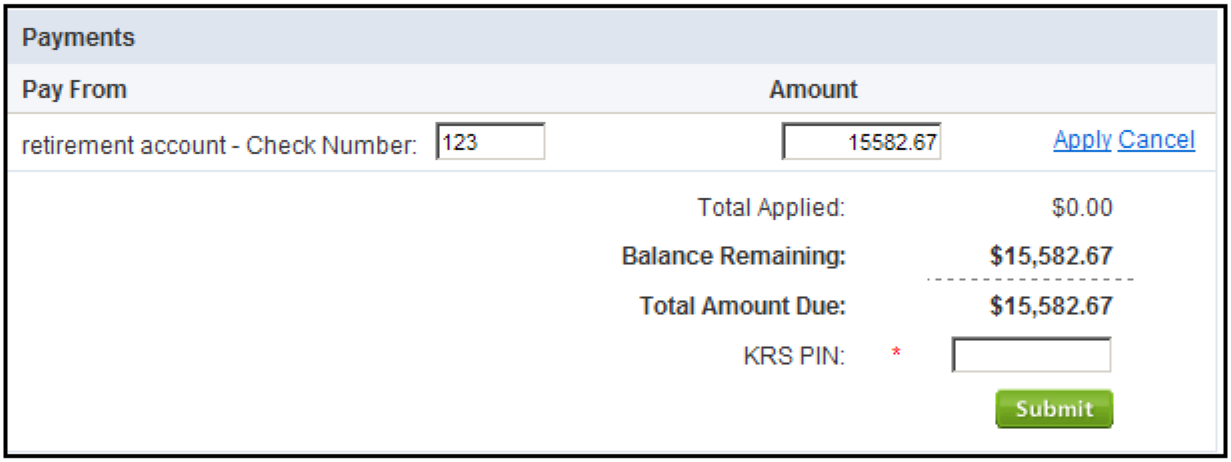
Submit

Step 2 – If you are planning to:

- Remit electronic payment through Employer Self Service, click Edit in the Payments section to enter the amount of the contribution to be remitted from each payment account and the check number, if applicable. Click Apply to save the amount to be remitted. Once the balance remaining is zero, continue to **Step 3**.

-or-

- Remit payment through another method (i.e. Paper Check, Wire Transfer), continue to **Step 3**.



Payments

Pay From		Amount	
retirement account - Check Number:	123	15582.67	Apply Cancel

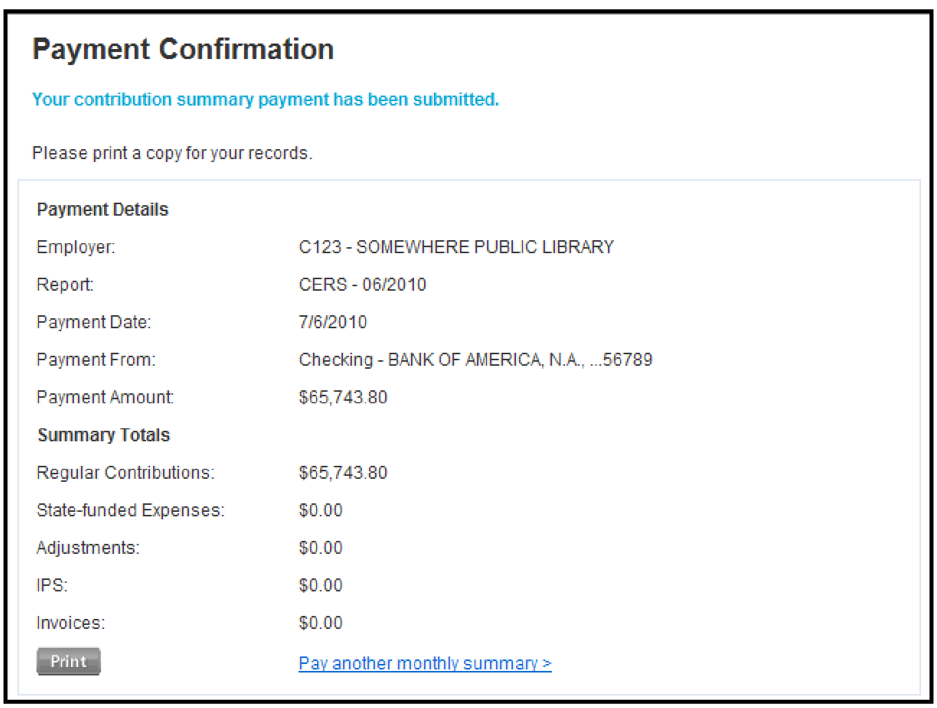
Total Applied:	$0.00
Balance Remaining:	**$15,582.67**
Total Amount Due:	**$15,582.67**
KRS PIN: *	

Submit

Note: If no electronic payment account has been set up for the employer, click add a new payment account? in the Payments section to add a new account.

Step 3 – Enter your KRS PIN and click Submit to submit your monthly summary and contributions to KRS. You will receive a confirmation that the summary has been submitted. Click Print to print a copy for your records.

Note: If you are remitting your payment via paper check, send a copy of the confirmation page with your payment.



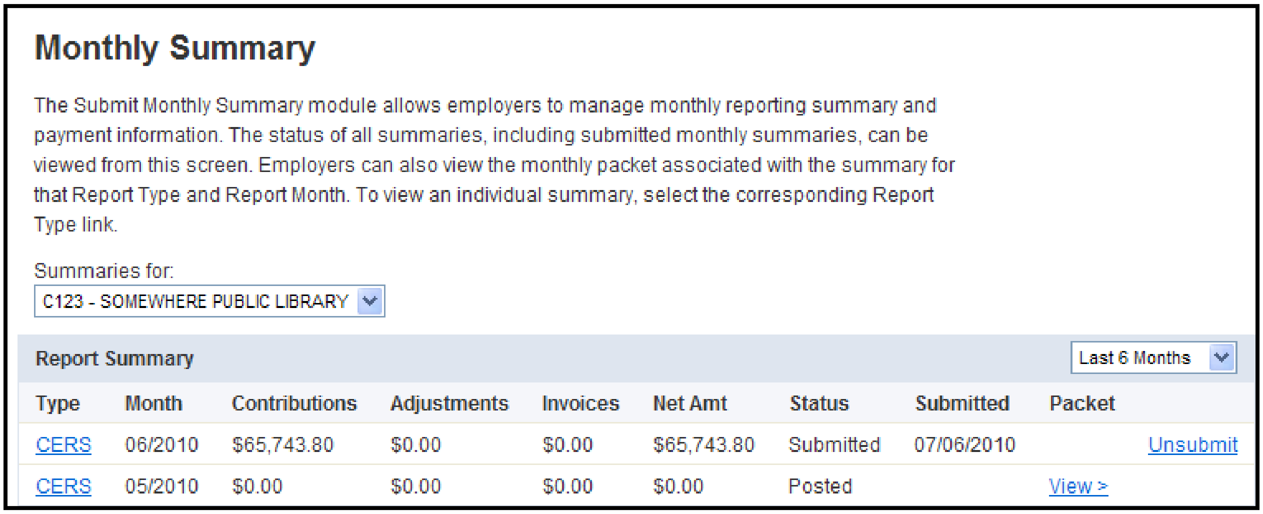
Payment Confirmation

Your contribution summary payment has been submitted.

Please print a copy for your records.

Payment Details	
Employer:	C123 - SOMEWHERE PUBLIC LIBRARY
Report:	CERS - 06/2010
Payment Date:	7/6/2010
Payment From:	Checking - BANK OF AMERICA, N.A., ...56789
Payment Amount:	$65,743.80
Summary Totals	
Regular Contributions:	$65,743.80
State-funded Expenses:	$0.00
Adjustments:	$0.00
IPS:	$0.00
Invoices:	$0.00
Print	Pay another monthly summary >

Note: On the main Submit Monthly Summary page, the status of your monthly summary will now show as “Submitted”. When your summary is in the “Submitted” status, you are able to unsubmit the summary by clicking the “Unsubmit” link. You may also view past monthly summaries by clicking the hyperlink next to the summary report month.



Monthly Summary

The Submit Monthly Summary module allows employers to manage monthly reporting summary and payment information. The status of all summaries, including submitted monthly summaries, can be viewed from this screen. Employers can also view the monthly packet associated with the summary for that Report Type and Report Month. To view an individual summary, select the corresponding Report Type link.

Summaries for:
C123 - SOMEWHERE PUBLIC LIBRARY

Report Summary — Last 6 Months

Type	Month	Contributions	Adjustments	Invoices	Net Amt	Status	Submitted	Packet	
CERS	06/2010	$65,743.80	$0.00	$0.00	$65,743.80	Submitted	07/06/2010		Unsubmit
CERS	05/2010	$0.00	$0.00	$0.00	$0.00	Posted		View >	

Once the summary is in the “Posted” status, you will no longer be able to be unsubmit the summary. Any needed adjustments will need to be made on the following month’s submission.

Invoices

The Invoice screen allows employers to review their employer credit and debit invoices. Using this screen, employers will apply payments to outstanding debit invoices, apply credit invoices and review paid invoices. Invoices may also be paid while reporting the payroll summary information using the Invoices Tab on the Submit Monthly Summary screen. Please review the Submit Monthly Summary section of this document for instructions on paying invoices by this method. Credits from invoices can be applied either through the Invoices tab on Submit Monthly Summary or by applying the credit to another debit invoice in the Invoices module.

If an employer has a balancing employer (an entity which remits payment on the employers behalf), then only the balancing employer will be able to view and remit payment for the Monthly Reporting Invoice.

For questions regarding invoices, please email KRSEmployerInvoices@kyret.ky.gov or call the Employer Hotline at 1-888-696-8810 and select the option for assistance with invoices.

Types of invoices include the following:

Averaging Refund to Employer – This invoice returns contributions on members who do not average over the calendar year or fiscal year. Multiple members and months may be included in the billing. Prior Period Adjustments may be required from the employer to correct any refunds that should not have been issued due to previously unreported additional contributions that make the period average.

Employer Purchase of Delayed – This invoice bills employers the cost of the purchase of Delayed service credit by an employer on behalf of a member.

Employer Purchase of Haz Conversion - This invoice bills employers the cost of the purchase of hazardous conversion by an employer on behalf of a member.

Employer Free Military and Decompression service - This invoice bills the employer for the cost of the employer contributions and awards service credit for a member's time on active military duty. This invoice is also used to bill for employer contributions on a period of decompression service (period of time at the end of active duty). For Decompression service, the member is billed separately for the member contributions.

Expense Allowance – This invoice bills for the employer contributions due on the expense allowance paid to each county judge, sheriff, and jailer by a state agency. Incorrect reporting of the member by the state agency can cause delays in the employer contribution billing, as billing will not be sent until correct member contributions are received. Multiple members and months may be included in the billing.

Health Insurance Reimbursement – This invoice bills employers for reimbursement of health insurance premiums for those members who are reported in the Retired Re-employed contribution group and the member is covered under KRS provided health insurance. Multiple members and months may be included in the billing. This invoice could contain individual line item credits for corrections to previously reported contribution detail which generates additional invoicing entries. School boards should only receive this invoice type at the end of the year after averaging has run. If a member is dually employed, then each employer will be billed an equal split of the amount due.

IPS Employer Refund – This invoice returns contributions after an IPS review process is completed on a paid contract and an overpayment is determined to have been received. This invoice only returns pre-tax IPS contributions. Post-Tax amounts are refunded directly to the member.

Monthly Reporting – This invoice reflects the results of any variances from the balancing process and any contribution differences from the adjustment and error correction process. It can reflect credits and debits, and can contain multiple members and months. Prior Period Adjustments may be required by the employer to correct any issues with incorrect balance, adjustment, or error correction variances.

Omitted Employer – This invoice bills for employer contributions due to a member's period of employment that was erroneously omitted from monthly reporting. This invoice should reflect only one member and should never be a credit balance.

Penalty - EOY – This invoice is a penalty assessed for late reporting of the school board End-Of-Year file.

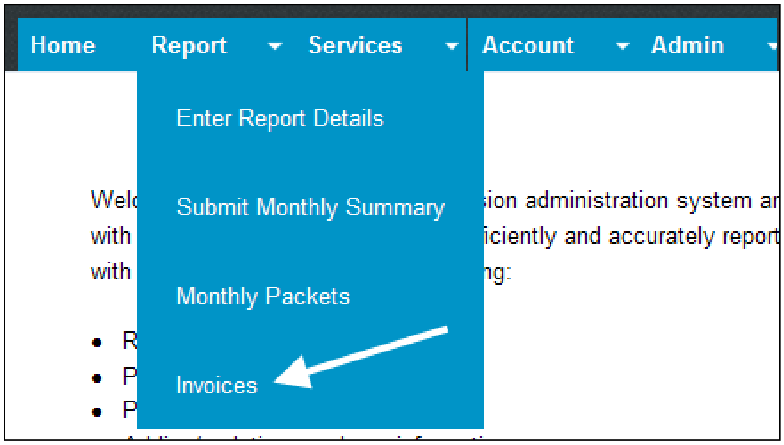
Penalty - Monthly Reporting – This invoice is a penalty assessed for late reporting of monthly reporting.

Reinstatement – This invoice reflects adjustments processed for board or court ordered reinstatement periods. The invoice includes interest due on member and employer contributions, along with the member and employer contributions for the reinstated period.

Standard Sick Leave – This invoice bills employers for the cost of the unused sick leave balance for individual members only if the employer participates in the Standard Sick Leave program.

The steps below describe how to view and apply payment to invoices using the Invoices module of Employer Self Service.

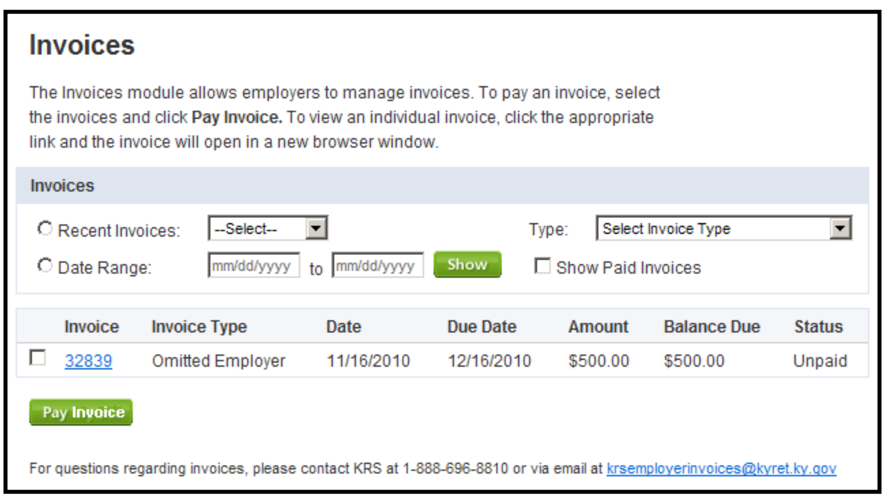
Step 1 – After successfully signing into the Employer Self Service site, click Invoices located under the Report heading in the navigation menu at the top of the screen.



Note: If the employer has not established electronic payment accounts with KRS, and intends to pay invoices via paper check or other payment means, the invoices screen will display differently. Please refer to the Payment of Invoices by Check section below for additional information.

Employer Self Service will display the Invoices Screen. The invoices that are displayed can be filtered based on the most recently issued, a particular date range, or type of invoice. By default, all unpaid and pending invoices are displayed. To view previously paid invoices, click 

.

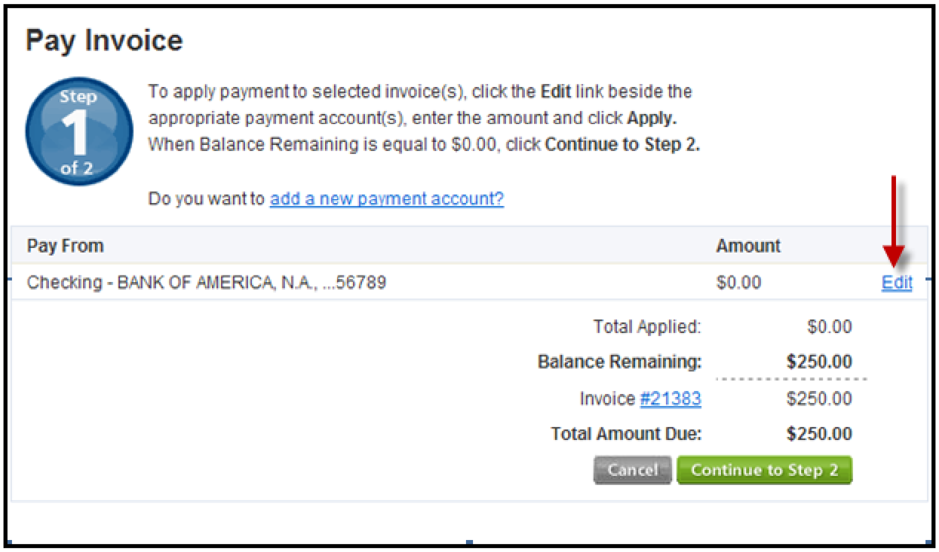


Step 2 – To view a PDF of the invoice, click on the invoice number. An image of the invoice will open in a new browser window.

Step 3 – To select invoice(s) for payment, click on the checkbox next to the invoice number. Multiple invoices can be selected for payment.

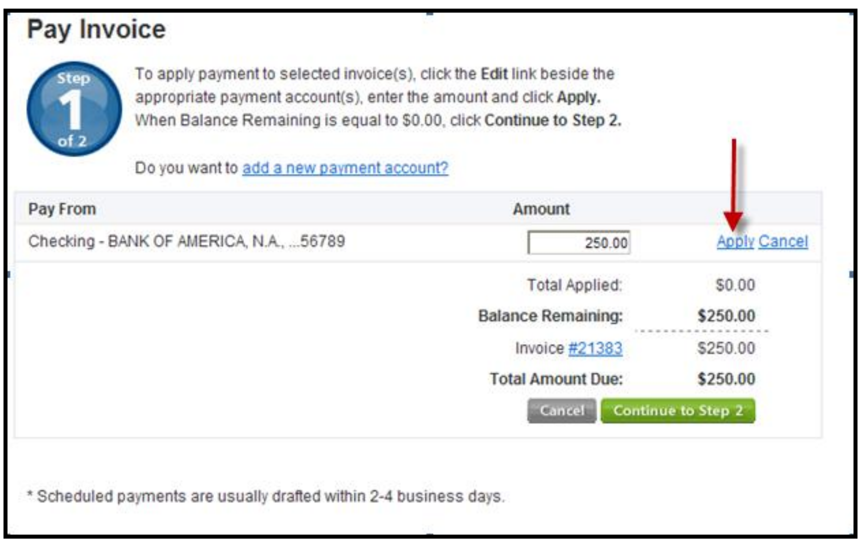
Step 4 – When invoices have been selected, click 

Employer Self Service will display the Pay Invoice screen (Step 1 of 2).

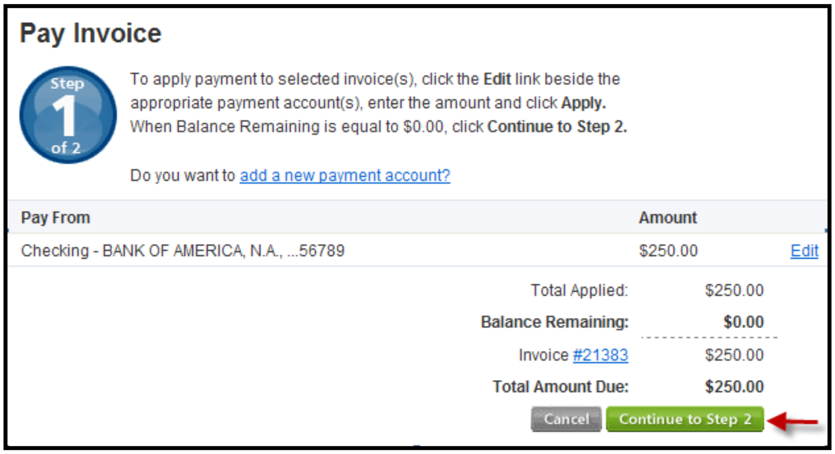


Step 5 – To apply payment from an existing payment account, click Edit beside the payment account.

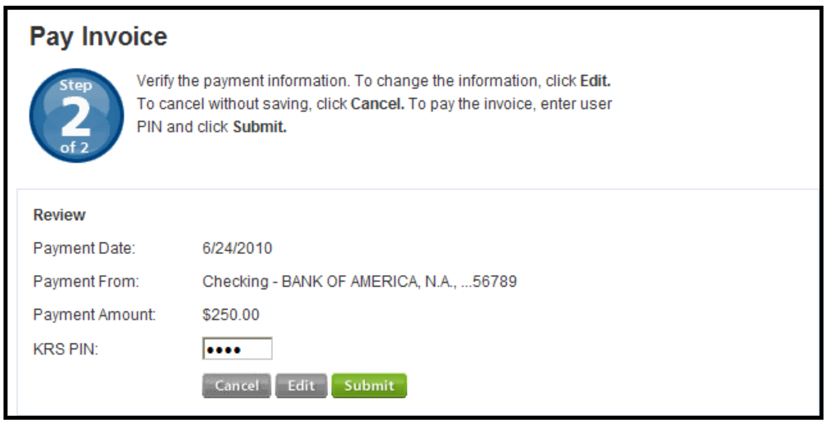
Note: You may add a new payment account by clicking add a new payment account?.



Step 6 – Enter the amount of the payment to apply from the payment account and the check number, if applicable, and click Apply. To cancel applying payment from this account, click Cancel. To apply payments from multiple accounts, repeat this process with each account.

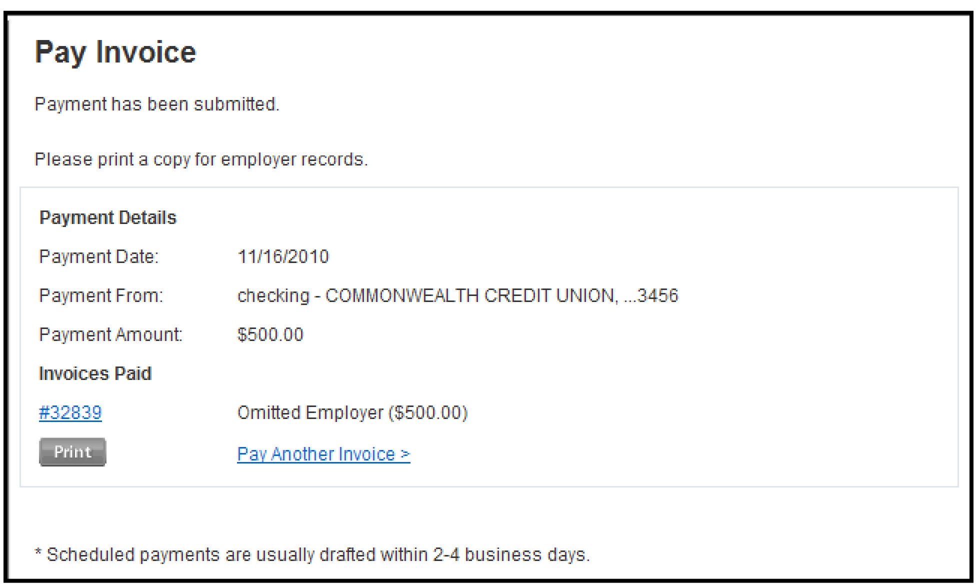


Step 7 – Once the Balance Remaining equals zero, click Continue to Step 2.



Step 8 – Verify the payment information. To change, click Edit. If correct, enter 4 digit PIN and click Submit.

Employer Self Service will display a payment verification screen.

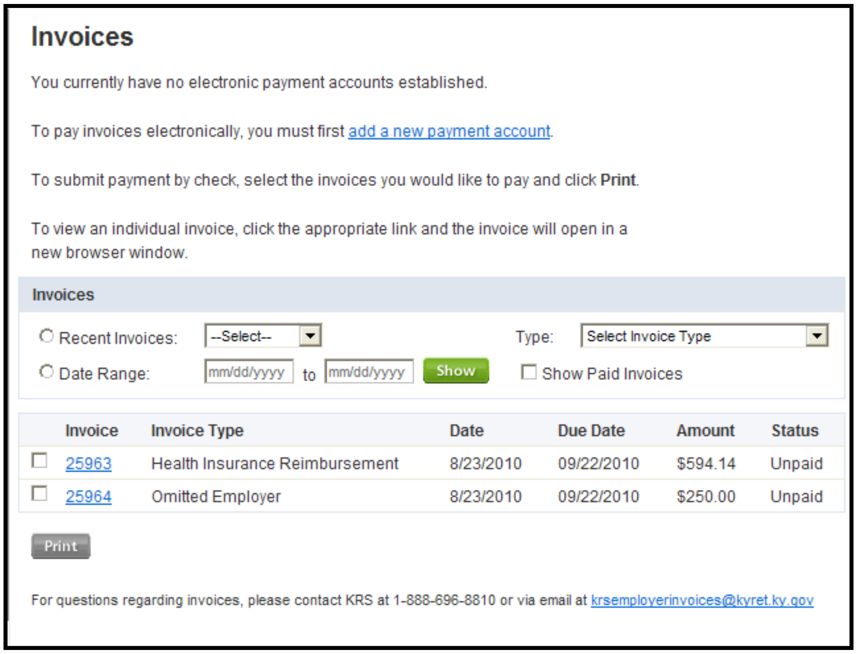


Step 9 – Print a copy of the payment verification for your records by clicking Print. To print a copy of the invoice, click the Invoice number link. An image of the invoice will open in a new browser window, from which you can print the invoice.

Payment of Invoices by Check

If the employer has not established electronic payment accounts with KRS, those may be set up at any time by choosing Payment Accounts located under the Account heading from the navigation menu at the top of the screen. If the employer wishes to pay invoices via non-electronic payment (e.g. paper check), the invoices screen will display.

The invoices that are displayed can be filtered based on the most recently issued, a particular date range, or type of invoice. By default, all unpaid and pending invoices are displayed. To view previously paid invoices, click ☐ Show Paid Invoices .



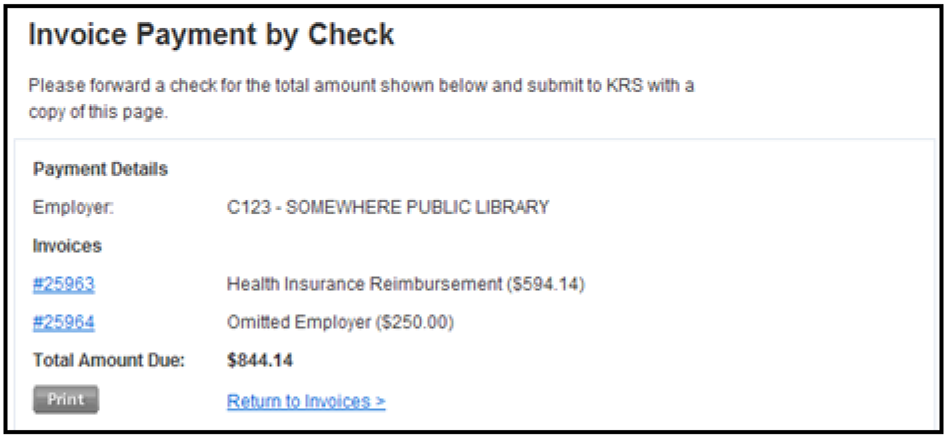
Note: To add a new payment account, click the "add a new payment account" link.

Step 1 – To view a PDF of the invoice, click on the invoice number. An image of the invoice will open in a new browser window.

Step 2 – To select invoice(s) for payment, click on the checkbox next to the invoice number. Multiple invoices can be selected for payment.

Step 3 – Once all invoices have been selected, click Print.

Employer Self Service will display the following confirmation screen:



Step 4 – To submit to KRS, click Print and submit a copy of the printed confirmation to KRS with your check.

Note: Until the payment for the invoice has been received and processed by KRS, the invoice will continue to display as Unpaid on Employer Self Service.

Monthly Packet

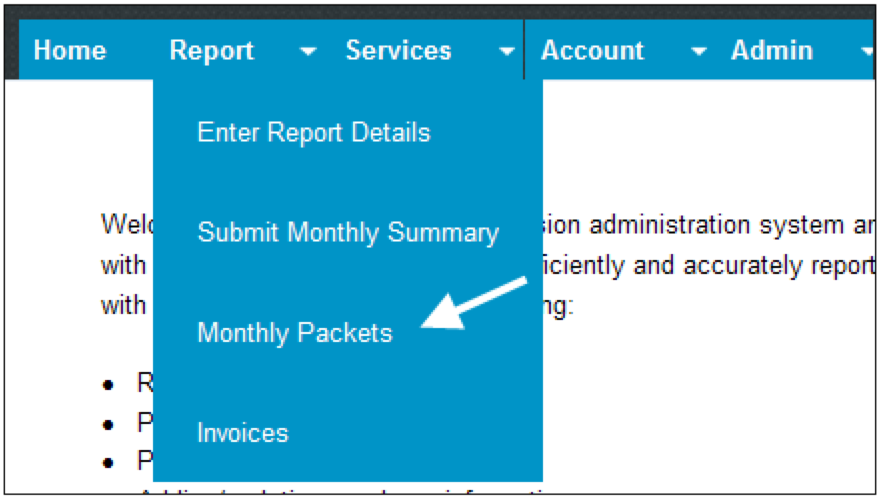
KRS produces multiple reports regarding the previous month's report submission each month for employers. These reports are delivered to employers via an electronic monthly packet that is housed on the Employer Self-Service website. After the monthly report is received from the employer and processed by KRS, the monthly packet is prepared (usually near the end of the month). Once this process is complete, the Reporting Official will receive an email notification that the monthly packet is ready to view. The contents of the monthly packet will vary each month depending on the information KRS sends to an individual employer.

The reports contain data regarding the previous report submission, such as errors that need a resolution prior to the next report. Some reports in the packet may be only for review by the employer, while others may require an employer to take action on a certain item. **Please carefully review the contents of your packet each month and ensure that any relevant actions are taken in a timely manner.**

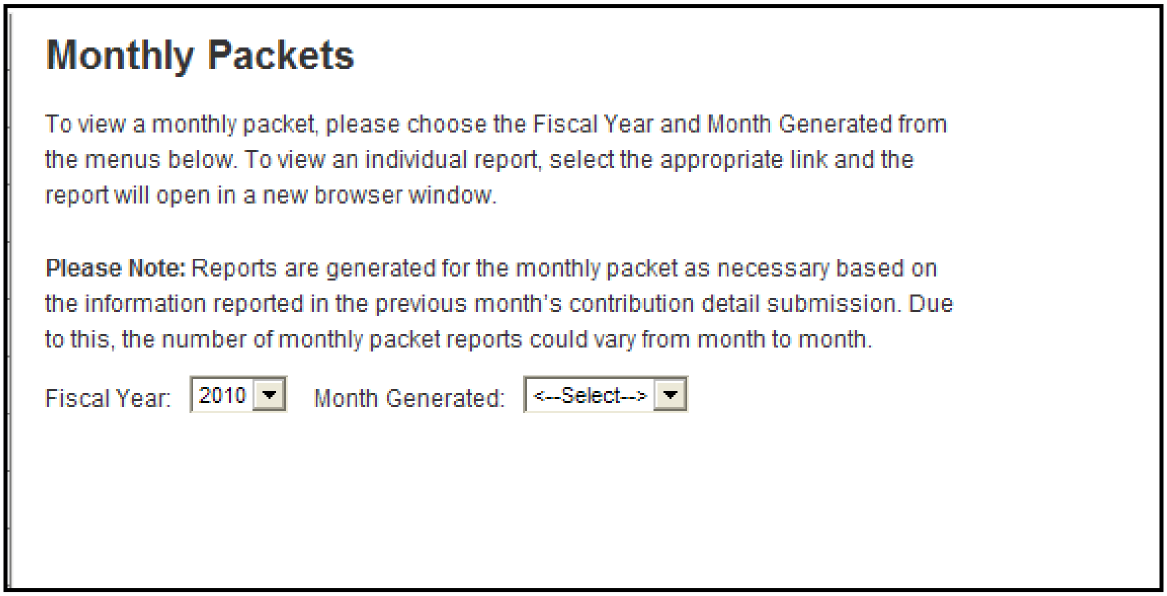
The following section contains instructions on how to access the monthly packet and examples of the various reports that can be included, as well as information about why the report will be generated and what steps the employer should take to address the report.

The following steps describe how to access and view reports in the monthly packet using the Monthly Packet module of Employer Self Service.

Step 1 – After successfully signing into the Employer Self Service site, click Monthly Packets located under the Report heading in the navigation menu at the top of the screen.

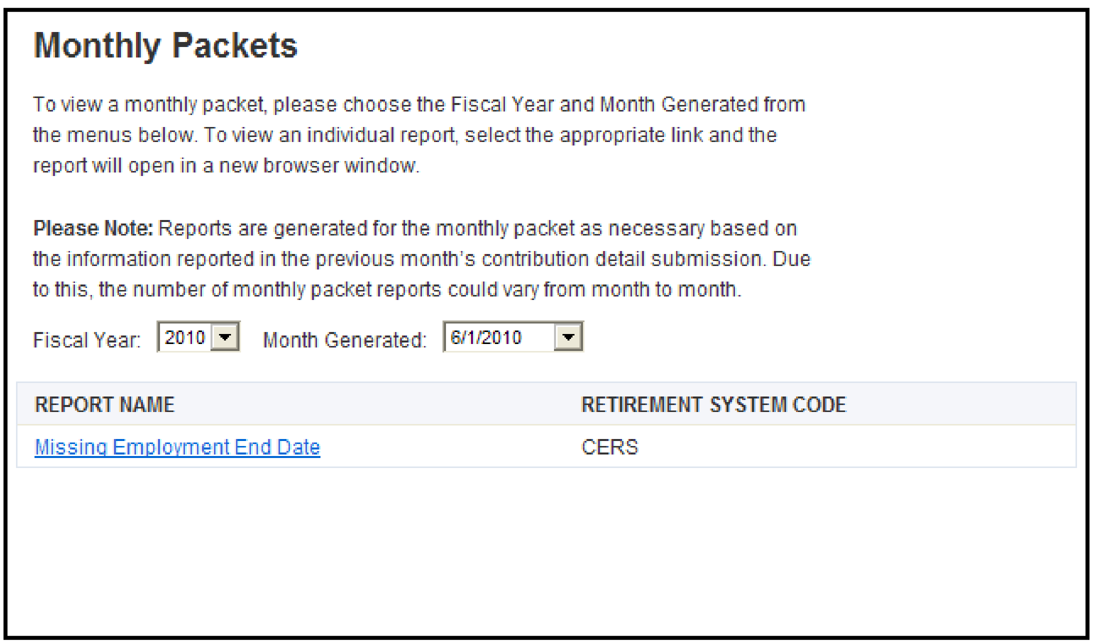


Employer Self Service will navigate to the Monthly Packet page.



Step 2 – Select the Appropriate Fiscal Year and Month Generated from the dropdowns.

Employer Self Service will display a listing of reports available for the selected month.



Step 3 – To view an individual report, click on the applicable Report Name link. The selected report will open in a new window.

Reports That May Be Included in the Monthly Packet

Demographic Errors Report

The **Demographic Errors Report** will contain a list of errors found in the previous month's report.

Review the errors contained on this report and make the appropriate corrections to your report in the next month.

For questions regarding this report, contact your KRS Employer Reporting Representative.

Errors Not in Template Report

The **Errors Not in Template Report** generates for employers who report via Enter Report Details and will contain a listing of any employee records that remained in Error Status when the monthly packet was generated.

Because these records will not have been corrected prior to generating the next month's reporting template, these employees will have to be added to the next month's report through Enter Report Details. They will not be included in the employee listing provided to you through Enter Report Details in Employer Self Service. In order to correctly add the employee back in to the current month's report, you should contact your KRS Primary Employer Reporting Representative to correct the error on the previous month's record.

For questions regarding this report, contact your KRS Employer Reporting Representative.

Installment Purchase Delinquent Report

The **Installment Purchase Delinquent Report** will be generated if an employee's installment payment was not reported as required in the previous month's report.

Make the approprate adjustments to deduct the delinquent amount of payments and remit those payments, along with the regularly scheduled installment payment, on the next month's report.

For questions regarding this report, contact your KRS Employer Reporting Representative.

Installment Purchase Ending Contract Report

The **Installment Purchase Ending Contract Report** will be generated for any employee who has an installment contract for service purchase which will end within the next two report months.

Make the appropriate changes to stop deductions when the contract is complete. Any payments reported over the amount owed will be returned to the employer to refund to the member.

For questions regarding this report, contact your KRS Employer Reporting Representative.

Installment Purchase New Contract Report

The **Installment Purchase New Contract Report** will include a listing of all employees who have an installment contract for a service purchase beginning in the upcoming report months.

Set up the specified deductions to be submitted on the appropriate month's report.

For questions regarding this report, contact your KRS Employer Reporting Representative.

Leave Without Pay Report

The **Leave Without Pay Report** will contain a listing of any employees who were reported with a payment reason of Leave Without Pay for the first time. In addition, these employees will appear on the report again the first month they are reported with a payment reason other than Leave Without Pay.

To provide KRS with the necessary information to administer these accounts, sign into Employer Self Service and complete the Form 2023, Leave Without Pay Verification, for each of these employees.

> **Note:** If an employee has an active IPS contract and goes on Leave Without Pay, the IPS contract may be suspended until the employee returns.

For questions regarding this report, contact your KRS Employer Compliance and Education Representative.

Missing Employment End Date Report

The **Missing Employment End Date Report** lists all employees who were omitted from the last monthly report, and did not have an Employment End Date provided the last month they were reported.

Make the appropriate adjustments to the previous month's record by either reporting an Employment End Date or the appropriate contribution record on the next report.

> **Note:** Employees will not be eligible to retire or to receive a refund of contributions if the appropriate Employment End Date is not received through the monthly report.

For questions regarding this report, contact your KRS Employer Compliance and Education Representative.

Missing Form 2011, Hazardous Duty Certification HP-2 Report

The **Missing Form 2011, Hazardous Duty Certification HP-2 Report** will contain a listing of all employees who have been reported with a hazardous contribution group in a position that has not yet been verified with KRS.

To verify the position, sign into Employer Self-Service, complete and submit a Form 2011 for each of the employees listed on this report. KRS requires a new Form 2011 when an employee begins participating in a hazardous contribution group and also when an employee changes job positions to a new hazardous position. The Form 2011 requires a physical examination date; KRS requests that a copy of the physical examination accompany the Form 2011 when filed with KRS. For questions regarding this report, contact your KRS Employer Compliance and Education Representative.

Non-Participating Status Report

The **Non-Participating Status Report** contains information about all employees being reported in a non-participating Contribution Group who have reached the end of the employer-certified or statutory period for their position status.

Certified Probationary: This report will alert you to employees who have reached the end of the probationary period certified by the employer. You may make changes to the employee's status upon receipt of this report.

Statutory Probationary: This report will alert you when the employee has reached the end of the probationary period allowed in statute, which is twelve (12) months for CERS employers. Make the appropriate adjustment to change the employee's position status and contribution group and begin withholding contributions in the next report month.

Statutory Seasonal: This report will alert you when the employee has reached the end of the seasonal period allowed in statute. Make the appropriate adjustment to change the employee's position status and contribution group and begin withholding contributions in the next report month.

Statutory Temporary: This report will alert you when the employee has reached the end of the temporary period allowed in statute. Make the appropriate adjustment to change the employee's position status and contribution group and begin withholding contributions in the next report month.

Statutory Emergency: This report will alert you when the employee has reached the end of the emergency period allowed in statute. Make the appropriate adjustment to change the employee's position status and contribution group and begin withholding contributions in the next report month.

Statutory Interim: This report will alert you when the employee has reached the end of the interim period allowed in statute. Make the appropriate adjustment to change the employee's position status and contribution group and begin withholding contributions in the next report month.

For questions regarding this report, contact your KRS Employer Compliance and Education Representative.

Non-Participating Part-Time Status Report

The **Non-Participating Part-Time Status Report** contains two sections.

The first section provides a list of employees who have a position status of part-time, are being reported in a non-participating contribution group and worked over the statutory limit of hours in the month.

This listing is being provided each month to alert employers so that adjustments can be made; this may include adjusting the hours being worked, or the employer may make the appropriate changes to begin reporting the employee as regular full-time and remitting contributions.

The second section contains a list of employees who have a position status of part-time, are being reported in a non-participating contribution group, and who are eligible for KRS participation due to employment with another participating agency in the same retirement system.

Make the appropriate change to begin withholding contributions for the next report month, and make the appropriate changes to the employee's Contribution Group. Any applicable billings for member and employer contributions for employees in this listing will be generated and mailed to the respective parties.

For questions regarding this report, contact your KRS Employer Compliance and Education Representative.

Members Ineligible for Participation Due to Averaging Report

The **Members Ineligible for Participation Due to Averaging** report is produced by KRS following the fiscal and calendar year end averaging process. This report contains a listing of any employees who had contributions reported to KRS throughout the year, but who did not meet the definition of full-time as defined by KRS 61.510 (21) or KRS 78.510 (21). This report is provided to the employer prior to issuing a refund of contributions through a credit invoice.

If any of the information reported for this employee was incorrect, submit the appropriate adjustments for that member on the next monthly report. KRS will wait thirty (30) days from the first notice, and if the member's service still does not average, KRS will issue a credit invoice to the employer for the appropriate member and employer contributions.

For questions regarding this report, contact your KRS Employer Compliance and Education Representative.

Chapter 5 - Other ESS Functionality

Download Member ID

The Download Member ID module in Employer Self Service (ESS) allows an employer to view and download the Member ID, SSN, Name, Participation Date and Contribution Group Category of their employees. The new Member ID will replace the use of employees' social security numbers for identification purposes; however, the reporting of social security numbers will remain necessary. This information allows employers to accurately deduct the correct contribution rates for their employees.

When a new member is reported to KRS, the member is assigned a unique identifier – the Member ID. Participating and non-participating employees will be assigned a Member ID with KRS. The Member ID will follow the person through the course of his or her active membership(s) and retirement.

The employer must report the Member ID and Contribution Group to KRS each month on the employer report (with the exception of Member ID for new hires being reported for the first time). For employers who use the Enter Report Details module to submit the monthly detail report, once a Member ID has been assigned to a member by KRS, the Member ID will automatically populate in the details report. These employers may still use the Member ID download module to obtain the Contribution Group information, but only employers who report via file will need to download the Member ID file. Employers must obtain the Member ID and Contribution Group Category information from KRS to determine accurate reporting of a member's contribution. The Download Member ID module will allow employers to download their member data based on the following options:

- <u>Retrieve Newly Created Members:</u> Download Member ID/Contribution Group Category data by using the last date downloaded. Using this search criterion, the result set produced will be for all new members reported by the agency since the last time the agency downloaded the Member ID data.

- <u>Retrieve Member by Date of Employment:</u> Download Member ID/Contribution Group Category data by using an Employment Date entered by the user. Using this search criterion, the employer will enter an employment begin date; ESS will retrieve all members reported by the employer with an employment begin date greater than or equal to the date entered.

- <u>Retrieve Member by Report Month:</u> Download Member ID/Contribution Group Category data by using a specific report month/year entered by the user. Using this search criterion, the employer will enter a report month and year; ESS will retrieve all members included on the employer's report for the specified report month.

- <u>Retrieve members by Social Security Number:</u> Search for Member ID/Contribution Group Category data by entering the member's SSN. Using this search criterion, the employer will enter the SSN and receive the Member ID/Contribution Group Category of that member. Multiple Member IDs can be retrieved to build a file that the employer can download.

Regardless of how the search for the Member ID/Contribution Group Category is performed, the result set may be downloaded into an ASCII flat file (Member ID Download File Format) via a secure web connection.

When searching for Member ID data, the following table lists the various results for contribution group categories and the corresponding amount of contributions owed for that category.

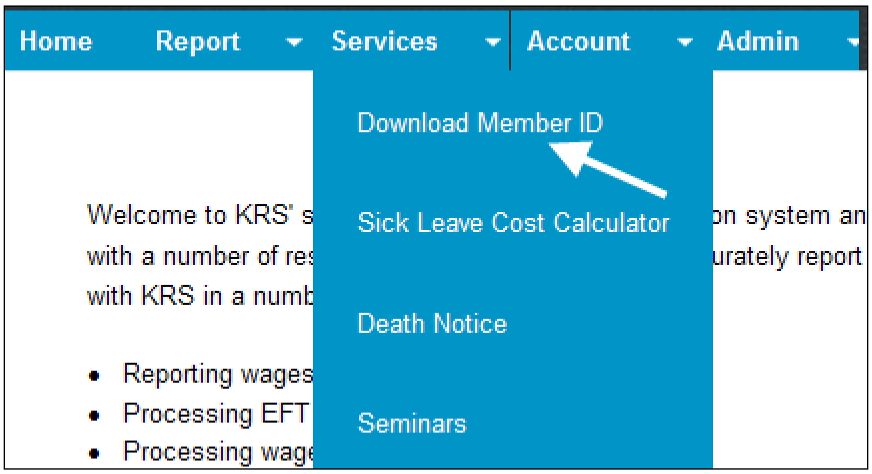
Message	Contributions Owed
w/o Health Insurance	Report the employee contributions (ex. 5% for nonhazardous and 8% for hazardous) without the additional 1% Health Insurance Contribution as well as the required employer contributions.
w/ Health Insurance	Report the appropriate employee contributions (ex. 5% for nonhazardous and 8% for hazardous) and the additional 1% Health Insurance Contribution as well as the required employer contributions.
Cash Balance	Report the appropriate employee contributions (ex. 5% for nonhazardous and 8% for hazardous) and the additional 1% Health Insurance Contribution as well as the required employer contributions.
Retired/Reemployed	Report only the required employer contributions (0% employee contributions).
The SSN entered is not found in the KRS system. Please double check your entry. If this is a new member being reported to KRS for the first time, then a member ID will be assigned to this individual once received and processed by KRS. Since this member does not currently exist in our system, the member should be reported in the Cash Balance Contribution Group.	If SSN was correct, then report the appropriate employee contributions (ex. 5% for nonhazardous and 8% for hazardous) and the additional 1% Health Insurance Contribution as well as the required employer contributions.

Retrieve Newly Created Members

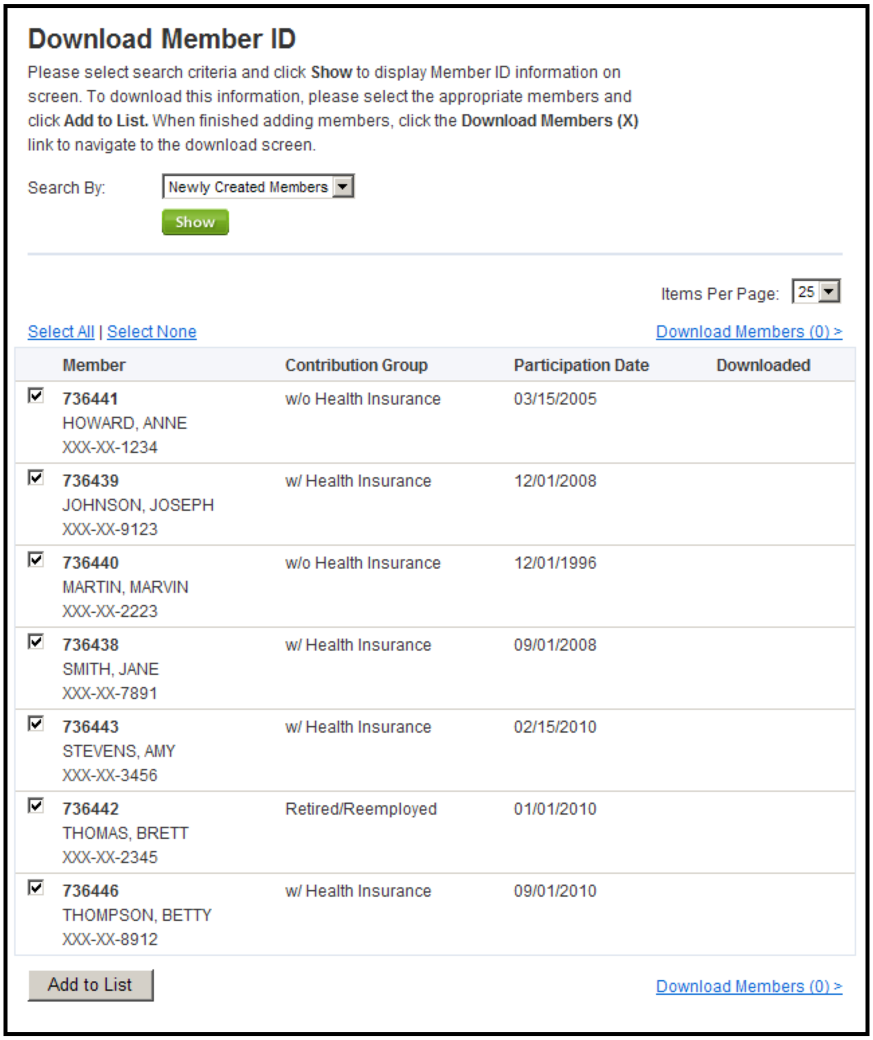
The 'Retrieve Newly Created Members' option allows you to download member IDs created since your last download for future reference.

The following steps describe how to download a Member ID file using the 'Retrieve Newly Created Members' criterion in Employer Self Service using the Download Member ID module.

Step 1 – After successfully signing into Employer Self Service (ESS), click Download Member ID located under the Services heading on the navigation menu at the top of the screen.



Employer Self Service will display the Download Member ID module which will default to show Newly Created Members in the Search By dropdown box.



Download Member ID

Please select search criteria and click **Show** to display Member ID information on screen. To download this information, please select the appropriate members and click **Add to List.** When finished adding members, click the **Download Members (X)** link to navigate to the download screen.

Search By: Newly Created Members

Show

Items Per Page: 25

Select All | Select None

Download Members (0) >

	Member	Contribution Group	Participation Date	Downloaded
☑	**736441** HOWARD, ANNE XXX-XX-1234	w/o Health Insurance	03/15/2005	
☑	**736439** JOHNSON, JOSEPH XXX-XX-9123	w/ Health Insurance	12/01/2008	
☑	**736440** MARTIN, MARVIN XXX-XX-2223	w/o Health Insurance	12/01/1996	
☑	**736438** SMITH, JANE XXX-XX-7891	w/ Health Insurance	09/01/2008	
☑	**736443** STEVENS, AMY XXX-XX-3456	w/ Health Insurance	02/15/2010	
☑	**736442** THOMAS, BRETT XXX-XX-2345	Retired/Reemployed	01/01/2010	
☑	**736446** THOMPSON, BETTY XXX-XX-8912	w/ Health Insurance	09/01/2010	

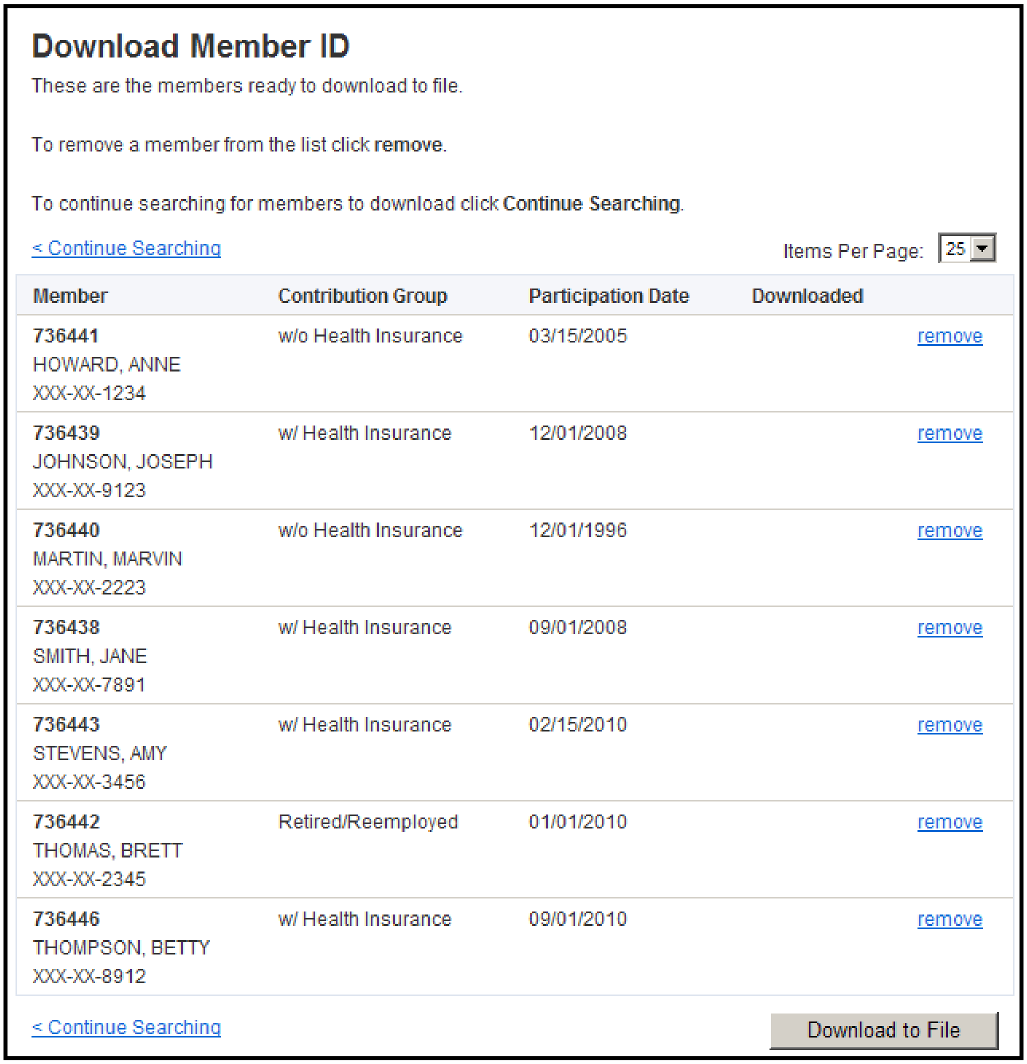
Add to List

Download Members (0) >

Step 2 – To select the employees to download, click the indicator box next to the name. To Select All, click Select All. Once the employees have been selected, click Add to List.

Note: If there is more than one page of records, you must select the members you wish to download and then click Add to List for each page of records. Another option is tochange the display to "All" in the Items Per Page dropdown box so that all records are displayed.

Step 3 – To download the file of Member IDs to your computer, click Download Members (0) >.



Download Member ID

These are the members ready to download to file.

To remove a member from the list click **remove**.

To continue searching for members to download click **Continue Searching**.

< Continue Searching   Items Per Page: 25

Member	Contribution Group	Participation Date	Downloaded	
736441 HOWARD, ANNE XXX-XX-1234	w/o Health Insurance	03/15/2005		remove
736439 JOHNSON, JOSEPH XXX-XX-9123	w/ Health Insurance	12/01/2008		remove
736440 MARTIN, MARVIN XXX-XX-2223	w/o Health Insurance	12/01/1996		remove
736438 SMITH, JANE XXX-XX-7891	w/ Health Insurance	09/01/2008		remove
736443 STEVENS, AMY XXX-XX-3456	w/ Health Insurance	02/15/2010		remove
736442 THOMAS, BRETT XXX-XX-2345	Retired/Reemployed	01/01/2010		remove
736446 THOMPSON, BETTY XXX-XX-8912	w/ Health Insurance	09/01/2010		remove

< Continue Searching   Download to File

Step 4 – To save the file on your computer, click Download to File.

> **Note:** If you report for more than one employer, all member IDs for all employers will display and download in the file. The file will separate employees by employer code in the headers, footers, and detail portions.

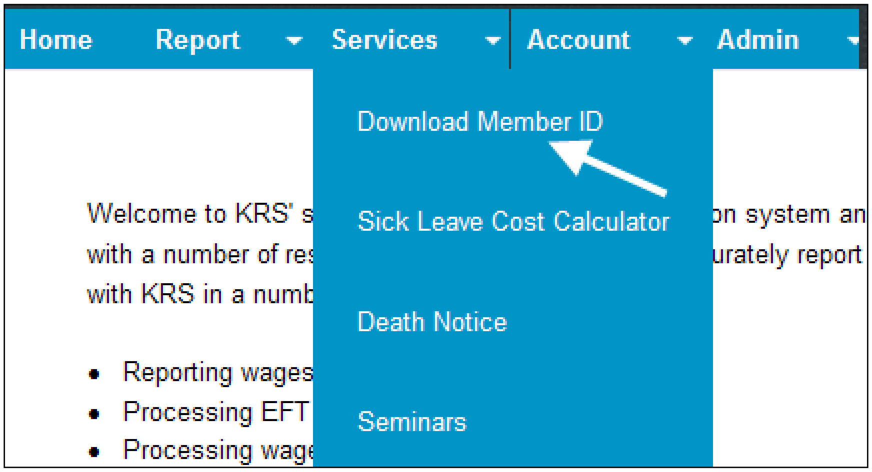
Step 5 - If you would like to open the file, click Open. Otherwise, click Save.

Step 6 – Save the file in your desired location (on your computer/network).

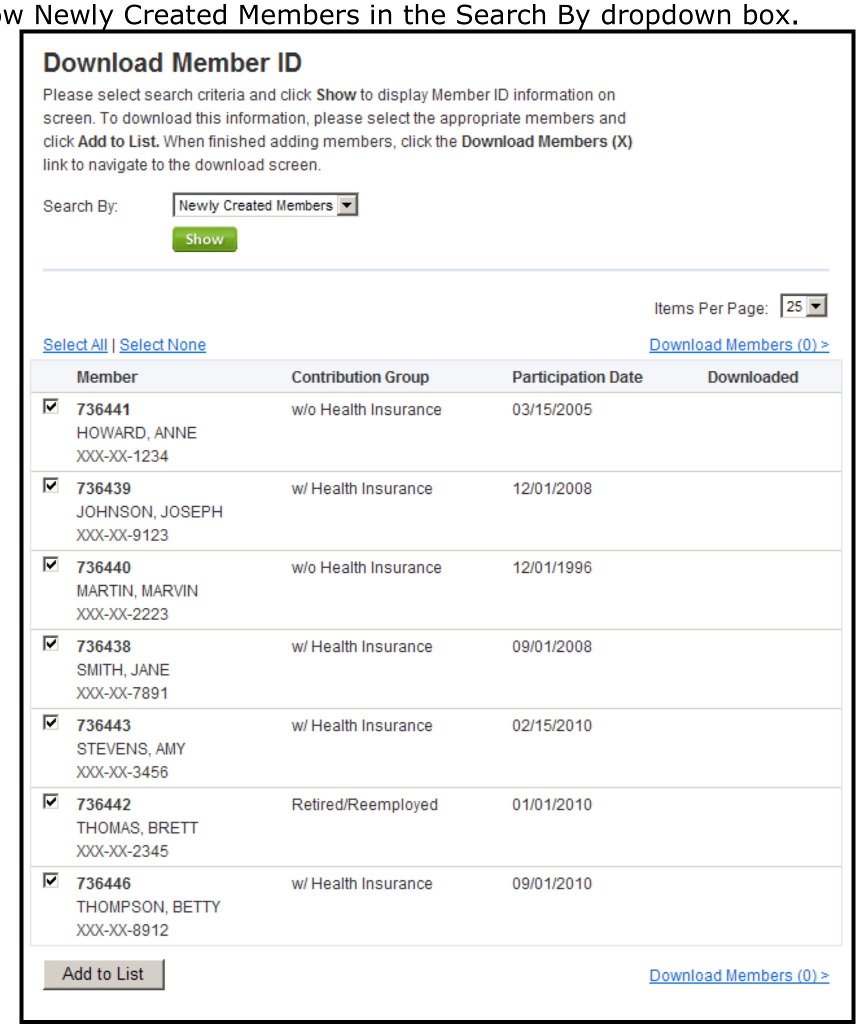
Retrieve Members By Date of Employment

The 'Retrieve Members By Date of Employment' option allows you to download only member IDs for those members whose employment began with your agency on or after a specified date. The steps below describe how to download a member ID using the 'Retrieve Member by Date of Employment' criterion in Employer Self Service using the Download Member ID module.

Step 1 – After successfully signing into Employer Self Service (ESS), click Download Member ID located under the Services heading on the navigation menu at the top of the screen.



Employer Self Service will display the Download Member ID module which will default to show Newly Created Members in the Search By dropdown box.



Download Member ID

Please select search criteria and click **Show** to display Member ID information on screen. To download this information, please select the appropriate members and click **Add to List.** When finished adding members, click the **Download Members (X)** link to navigate to the download screen.

Search By: Newly Created Members

Show

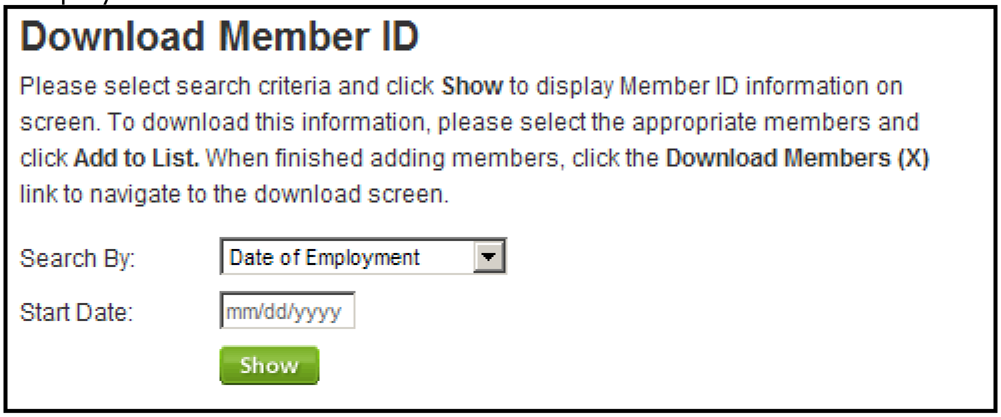
Items Per Page: 25

Select All | Select None Download Members (0) >

Member	Contribution Group	Participation Date	Downloaded
☑ 736441 HOWARD, ANNE XXX-XX-1234	w/o Health Insurance	03/15/2005	
☑ 736439 JOHNSON, JOSEPH XXX-XX-9123	w/ Health Insurance	12/01/2008	
☑ 736440 MARTIN, MARVIN XXX-XX-2223	w/o Health Insurance	12/01/1996	
☑ 736438 SMITH, JANE XXX-XX-7891	w/ Health Insurance	09/01/2008	
☑ 736443 STEVENS, AMY XXX-XX-3456	w/ Health Insurance	02/15/2010	
☑ 736442 THOMAS, BRETT XXX-XX-2345	Retired/Reemployed	01/01/2010	
☑ 736446 THOMPSON, BETTY XXX-XX-8912	w/ Health Insurance	09/01/2010	

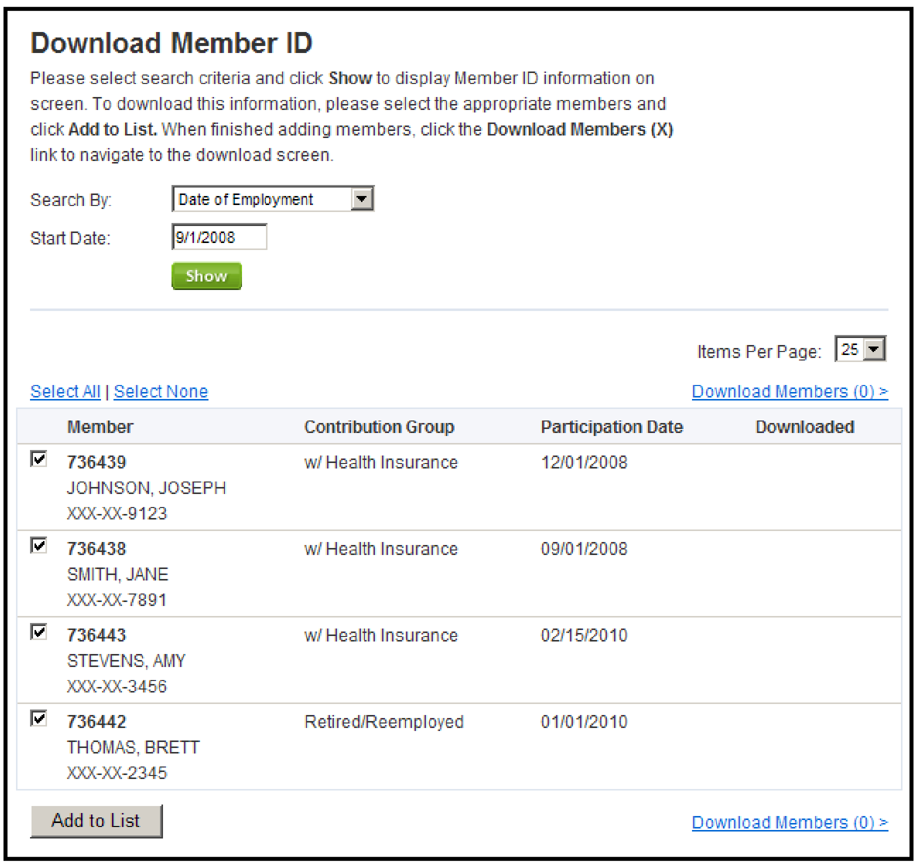
Add to List Download Members (0) >

Step 2 – Select Date of Employment from the dropdown box. The following screen will display:



Step 3 – Enter a Start Date in the text box or click in the text box and select a date from the calendar shown.

Step 4 - Click Show. The Member IDs for all employees added to your report since the date entered are displayed on the following screen:



Step 5 – To select the employees to download, click the indicator box next to the name. To Select All, click Select All. Once the employees have been selected, click Add to List.

Note: If there is more than one page of records, you must select the members you wish to download then click Add to List for each page of records. Another option is to change the display to "All" in the Items Per Page dropdown box so that all records are displayed.

Step 6 – To download the file of Member IDs to your computer, click Download Members (0) >.

Download Member ID

These are the members ready to download to file.

To remove a member from the list click **remove**.

To continue searching for members to download click **Continue Searching**.

< Continue Searching

Items Per Page: 25

Member	Contribution Group	Participation Date	Downloaded	
736441 HOWARD, ANNE XXX-XX-1234	w/o Health Insurance	03/15/2005		remove
736439 JOHNSON, JOSEPH XXX-XX-9123	w/ Health Insurance	12/01/2008		remove
736440 MARTIN, MARVIN XXX-XX-2223	w/o Health Insurance	12/01/1996		remove
736438 SMITH, JANE XXX-XX-7891	w/ Health Insurance	09/01/2008		remove
736443 STEVENS, AMY XXX-XX-3456	w/ Health Insurance	02/15/2010		remove
736442 THOMAS, BRETT XXX-XX-2345	Retired/Reemployed	01/01/2010		remove
736446 THOMPSON, BETTY XXX-XX-8912	w/ Health Insurance	09/01/2010		remove

< Continue Searching

Download to File

Step 7 – To save the file on your computer, click Download to File.

Note: If you report for more than one employer, all member IDs for all employers will display and download in the file. The file will separate employees by employer code in the headers, footers, and detail portions.

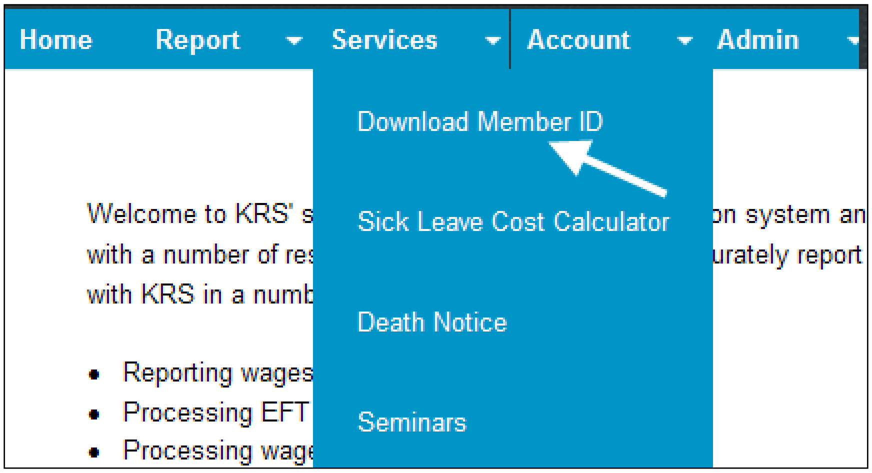
Step 8 - If you would like to open the file, click Open . Otherwise, click Save.

Step 9 – Save the file in your desired location (on your computer/network).

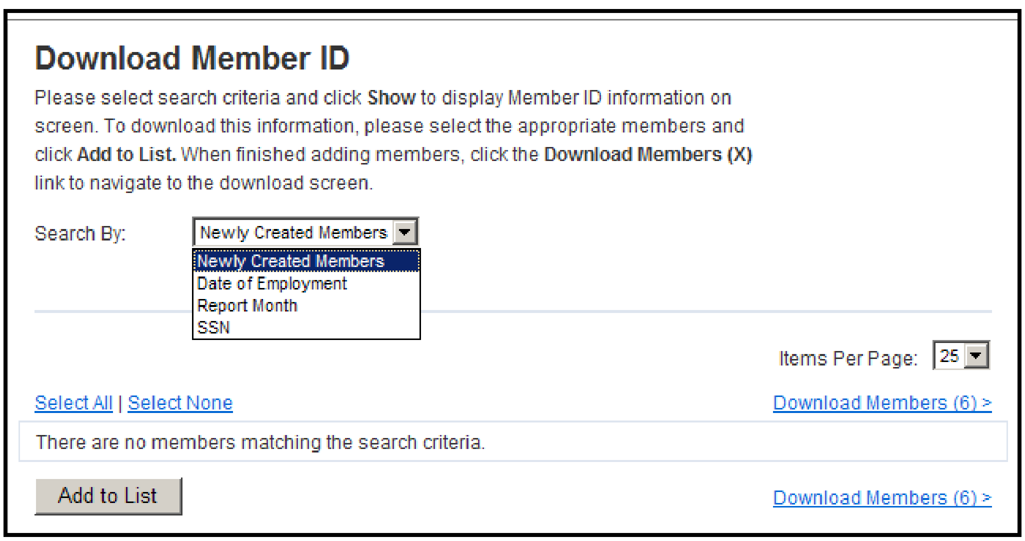
Retrieve Members By Report Month

The 'Retrieve Members By Report Month' option allows you to download only the Member IDs of employees reported for a specific Report Month. The following steps describe how to download a Member ID using the 'Report Month' criterion in Employer Self Service using the Download Member ID module.

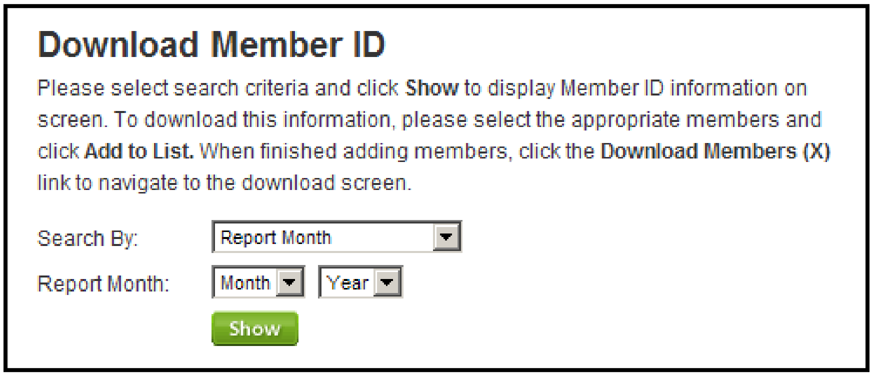
Step 1 – After successfully signing into Employer Self Service (ESS), click Download Member ID located under the Services heading on the navigation menu at the top of the screen.



Employer Self Service will display the Download Member ID module which will default to show Newly Created Members in the Search By dropdown box.



Step 2 – Select "Report Month" from the dropdown box. The following screen will display:



Download Member ID

Please select search criteria and click **Show** to display Member ID information on screen. To download this information, please select the appropriate members and click **Add to List.** When finished adding members, click the **Download Members (X)** link to navigate to the download screen.

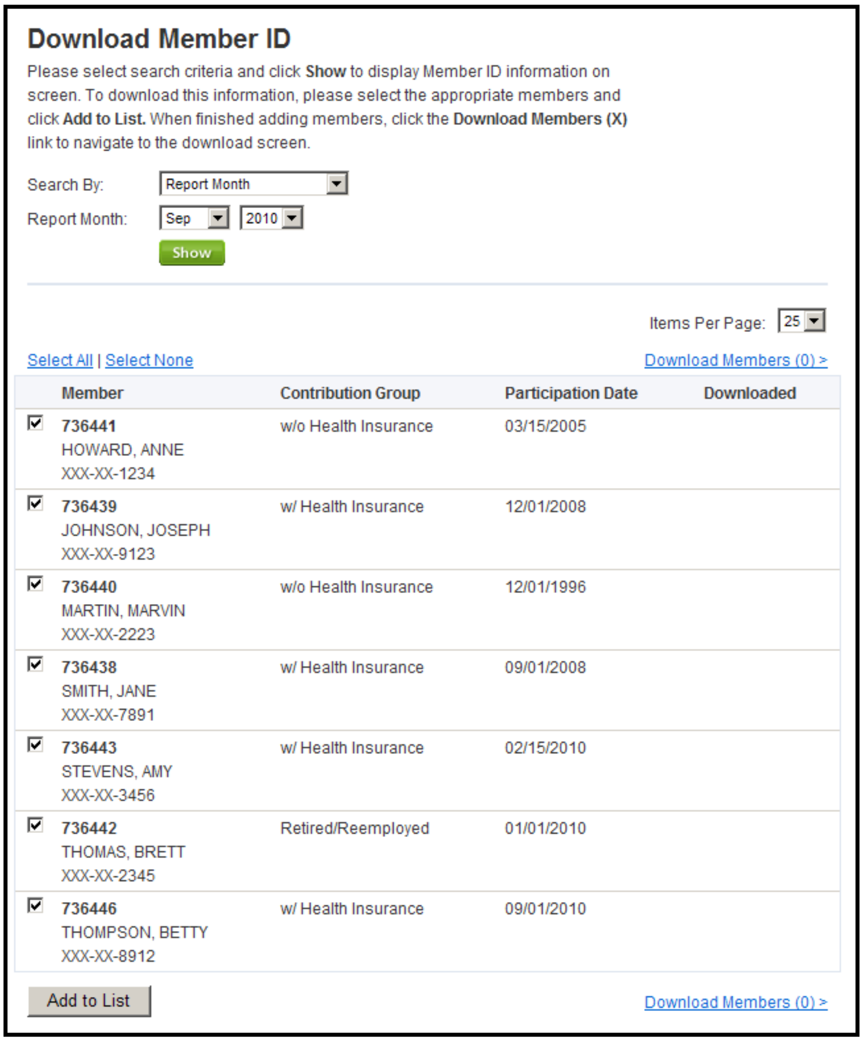
Search By: Report Month

Report Month: Month Year

Show

Step 3 – Select the Report Month and Year from the dropdown boxes.

Step 4 - Click Show. The Member IDs included on the report month entered are displayed on the following screen:



Download Member ID

Please select search criteria and click **Show** to display Member ID information on screen. To download this information, please select the appropriate members and click **Add to List.** When finished adding members, click the **Download Members (X)** link to navigate to the download screen.

Search By: Report Month

Report Month: Sep 2010

Show

Items Per Page: 25

Select All | Select None

Download Members (0) >

	Member	Contribution Group	Participation Date	Downloaded
☑	**736441** HOWARD, ANNE XXX-XX-1234	w/o Health Insurance	03/15/2005	
☑	**736439** JOHNSON, JOSEPH XXX-XX-9123	w/ Health Insurance	12/01/2008	
☑	**736440** MARTIN, MARVIN XXX-XX-2223	w/o Health Insurance	12/01/1996	
☑	**736438** SMITH, JANE XXX-XX-7891	w/ Health Insurance	09/01/2008	
☑	**736443** STEVENS, AMY XXX-XX-3456	w/ Health Insurance	02/15/2010	
☑	**736442** THOMAS, BRETT XXX-XX-2345	Retired/Reemployed	01/01/2010	
☑	**736446** THOMPSON, BETTY XXX-XX-8912	w/ Health Insurance	09/01/2010	

Add to List

Download Members (0) >

Step 5 – To select the employees to download, click the indicator box next to the name. To Select All, click Select All. Once the employees have been selected, click Add to List.

Note: If there is more than one page of records, you must select the members you wish to download and then click Add to List for each page of records. Another option is to change the display to "All" in the Items Per Page dropdown box so that all records are displayed.

Step 6 – To download the file of Member IDs to your computer, click Download Members (0) >.

Download Member ID

These are the members ready to download to file.

To remove a member from the list click **remove**.

To continue searching for members to download click **Continue Searching**.

< Continue Searching

Items Per Page: 25

Member	Contribution Group	Participation Date	Downloaded	
736441 HOWARD, ANNE XXX-XX-1234	w/o Health Insurance	03/15/2005		remove
736439 JOHNSON, JOSEPH XXX-XX-9123	w/ Health Insurance	12/01/2008		remove
736440 MARTIN, MARVIN XXX-XX-2223	w/o Health Insurance	12/01/1996		remove
736438 SMITH, JANE XXX-XX-7891	w/ Health Insurance	09/01/2008		remove
736443 STEVENS, AMY XXX-XX-3456	w/ Health Insurance	02/15/2010		remove
736442 THOMAS, BRETT XXX-XX-2345	Retired/Reemployed	01/01/2010		remove
736446 THOMPSON, BETTY XXX-XX-8912	w/ Health Insurance	09/01/2010		remove

< Continue Searching

Download to File

Step 7 – To save the file on your computer, click Download to File

Note: If you report for more than one employer, all member IDs for all employers will display and download in the file. The file will separate employees by employer code in the headers, footers, and detail portions.

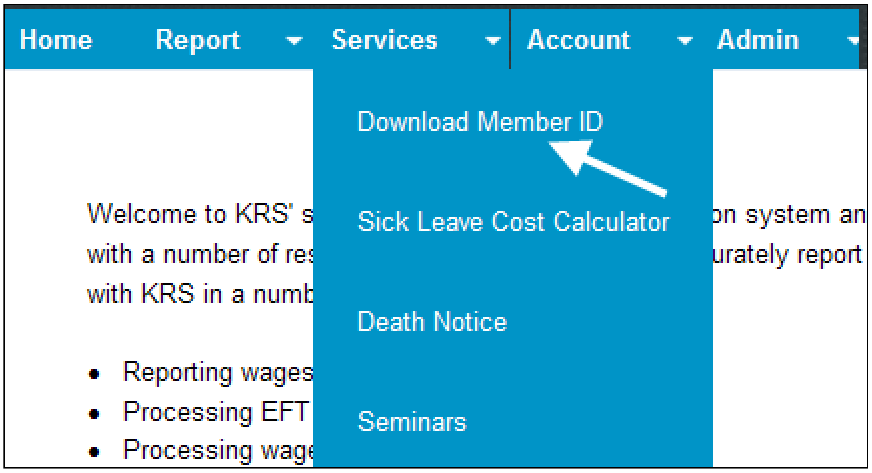
Step 8 - If you would like to open the file, click Open . Otherwise, click Save .

Step 9 – Save the file in your desired location (on your computer/network).

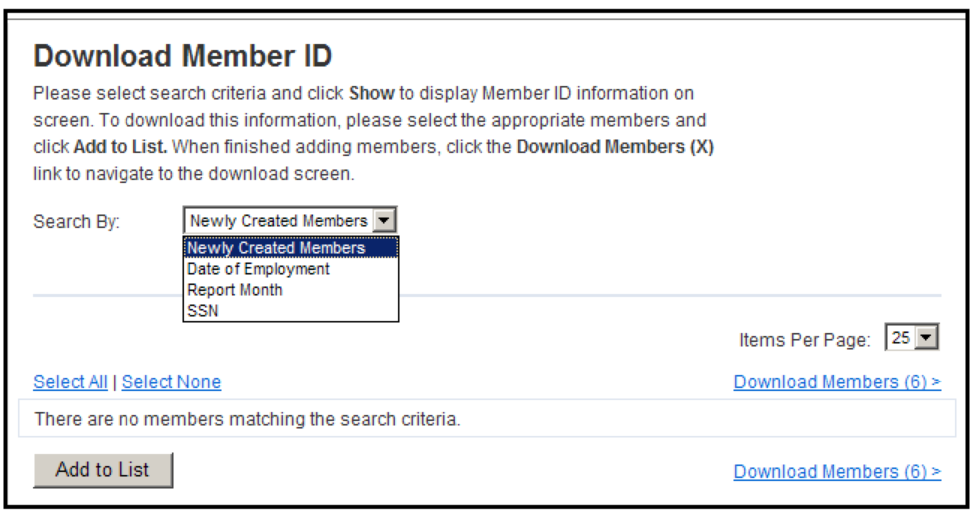
Retrieve Members By SSN

The 'Retrieve Members By SSN' option allows you to download only the Member ID of the SSN entered. This information allows employers to accurately deduct the correct contribution rate for the employees from the beginning of employment. The following steps describe how to download a Member ID using the 'Retrieve Members by SSN' functionality in Employer Self Service using the Download Member ID module.

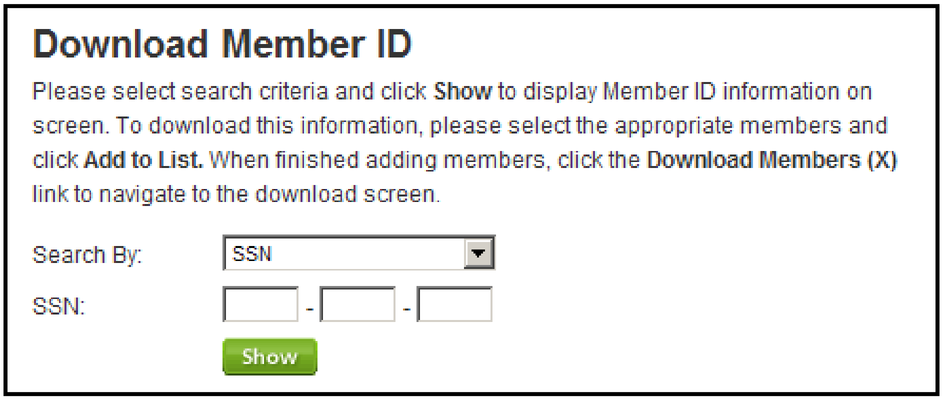
Step 1 – After successfully signing into Employer Self Service (ESS), click Download Member ID located under the Services heading on the navigation menu at the top of the screen.



Employer Self Service will display the Download Member ID module which will default to show Newly Created Members in the Search By dropdown box.



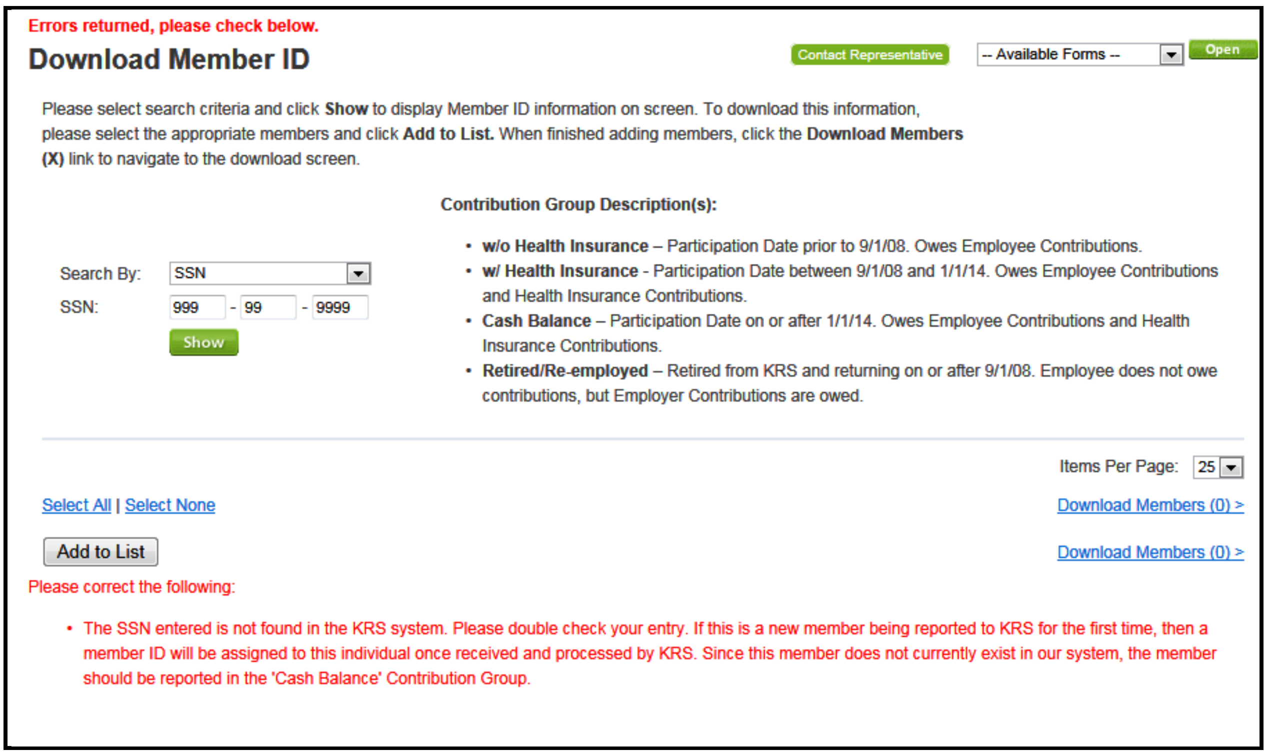
Step 2 – Select SSN from the dropdown box. The following screen will display:



Step 3 – Enter the employee's SSN in the 'SSN' text box.

Step 4 - Click 

. ESS will display the following screen:



Note: If you receive the following message: "The SSN entered is not found in the KRS system. Please double check your entry. If this is a new member being reported to KRS for the first time, then a member ID will be assigned to this individual once received and processed by KRS. Since this member does not currently exist in our system, the member should be reported in the Cash Balance Contribution Group.", then please double check that the Social Security number entered was correct. If the SSN was correct, then report the appropriate employee contributions and the additional 1% Health Insurance Contribution, as well as the required employer contribution.

Step 5 – Repeat **Steps 3 and 4** to add additional Social Security numbers.

Step 6 - To select the employee(s) to download, click the indicator box next to the name. To Select All, click Select All . Once the employees have been selected, click Add to List .

Step 7 – To download the file of Member IDs to your computer, click Download Members (0) >.

Download Member ID

These are the members ready to download to file.

To remove a member from the list click **remove**.

To continue searching for members to download click **Continue Searching**.

< Continue Searching

Items Per Page: 25

Member	Contribution Group	Participation Date	Downloaded	
736441 HOWARD, ANNE XXX-XX-1234	w/o Health Insurance	03/15/2005		remove
736439 JOHNSON, JOSEPH XXX-XX-9123	w/ Health Insurance	12/01/2008		remove
736440 MARTIN, MARVIN XXX-XX-2223	w/o Health Insurance	12/01/1996		remove
736438 SMITH, JANE XXX-XX-7891	w/ Health Insurance	09/01/2008		remove
736443 STEVENS, AMY XXX-XX-3456	w/ Health Insurance	02/15/2010		remove
736442 THOMAS, BRETT XXX-XX-2345	Retired/Reemployed	01/01/2010		remove
736446 THOMPSON, BETTY XXX-XX-8912	w/ Health Insurance	09/01/2010		remove

< Continue Searching

Download to File

Step 8 – To save the file on your computer, click Download to File

Note: If the employer reports for more than one entity, all member IDs for all employers will display and download in the file. The file will separate employees by employer code in the headers, footers, and detail portions.

Step 9 - If you would like to open the file, click Open . Otherwise, click Save .

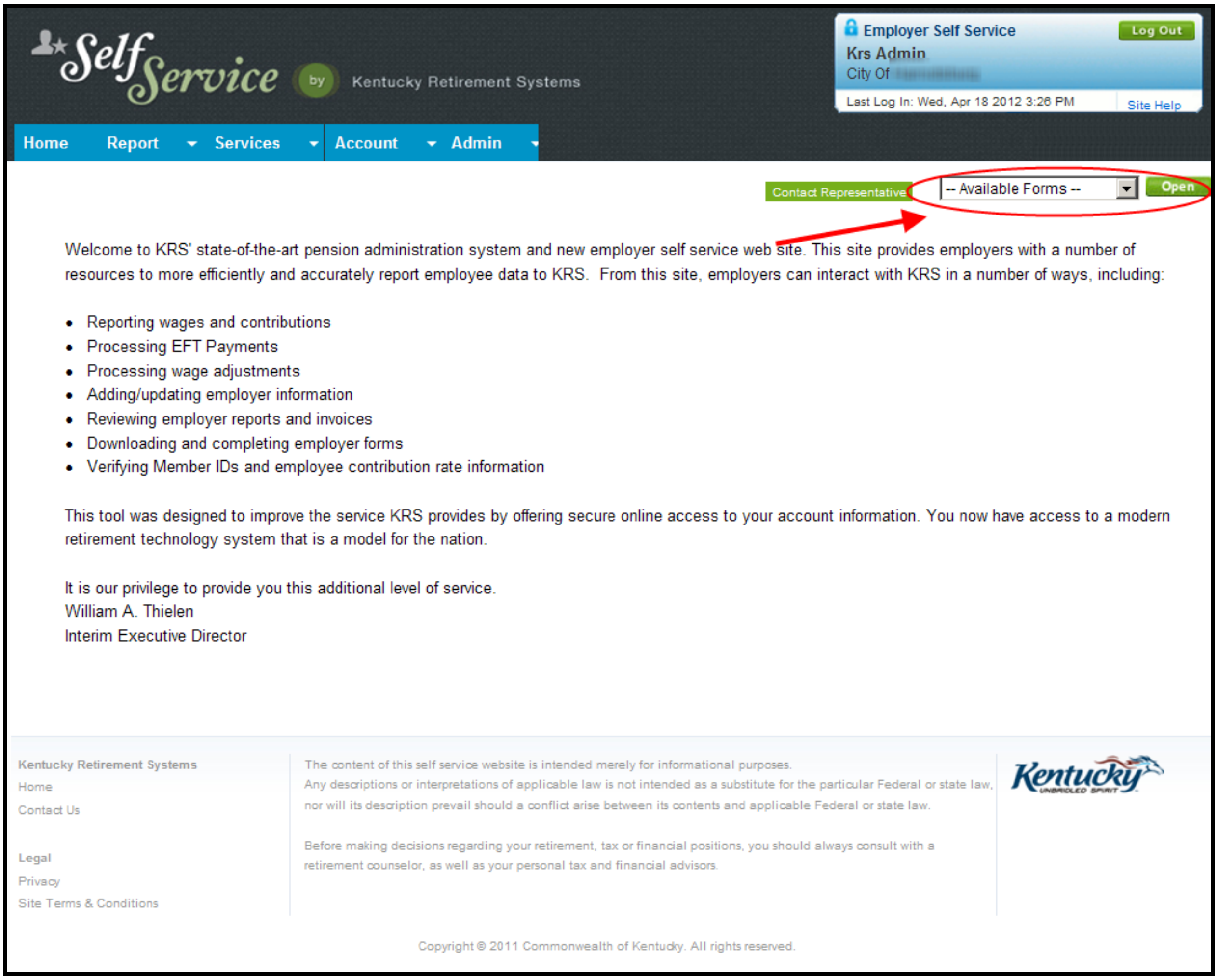
Step 10 – Save the file in your desired location (on your computer/network).

Available Forms

KRS is electronically capturing employment and wage information from the monthly detail report, which is validated at the time of reporting and posted to an employee's record. This has eliminated the use of several forms that KRS has historically had employers complete. However, there will still be times when forms need to be completed: for historical data, for statutorily required forms or in instances where a signature is required.

Many employer forms will be accessible from any screen on the Employer Self Service site by using the dropdown box located in the header. Forms regarding member information will require the Member ID. Member IDs may be retrieved by using the Download Member ID module.

Examples of the most commonly used forms and instructions on how to complete them are available in Appendix A: Forms.



E-Forms

The most frequently used forms are available as electronic forms (e-forms). E-forms may be completed and securely submitted to KRS online. The e-forms that will be available to employers are:

- Form 4225, Verification of Past Employment
- Form 8030, Employer Job Description for Disability Applicants
- Form 2011, Hazardous Duty Certification H.P.-2
- Form 4150, Certification of Employment in a Hazardous Position
- Form 2023, Leave Without Pay Verification
- Form 2020, Advice of Personnel Action

Other Available Forms

All other forms located in Employer Self Service may be completed electronically but must be printed and then submitted to KRS by mail or fax. These forms include:

- Hazardous Packet (for employers who choose to provide hazardous duty coverage for employees- see Hazardous Duty section in the Membership section of this manual for more information. Includes Forms 7077, 7005, 7008, 7011, 7013, 7025, 7012 and 2011)
- Form 2012, Election or Rejection of Participation for City Officials
- Form 7071, Employer Self Service Employer Administrator Account Creation Request
- Form 7075, Employer Contact Information
- Form 7280, Employer Certification for Installment Purchase of Service

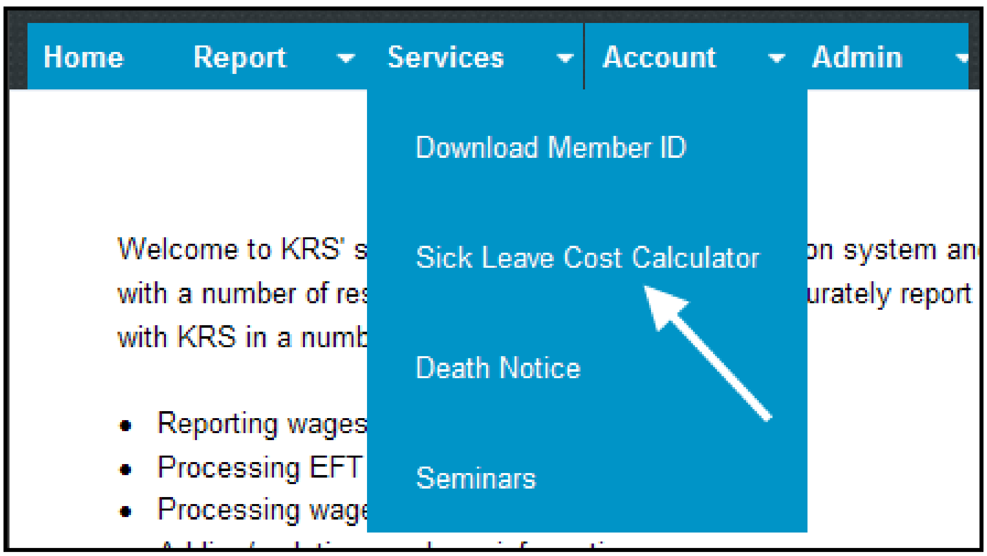
KRS may also send the employer forms not listed above to complete if necessary.

Sick Leave Cost Calculator

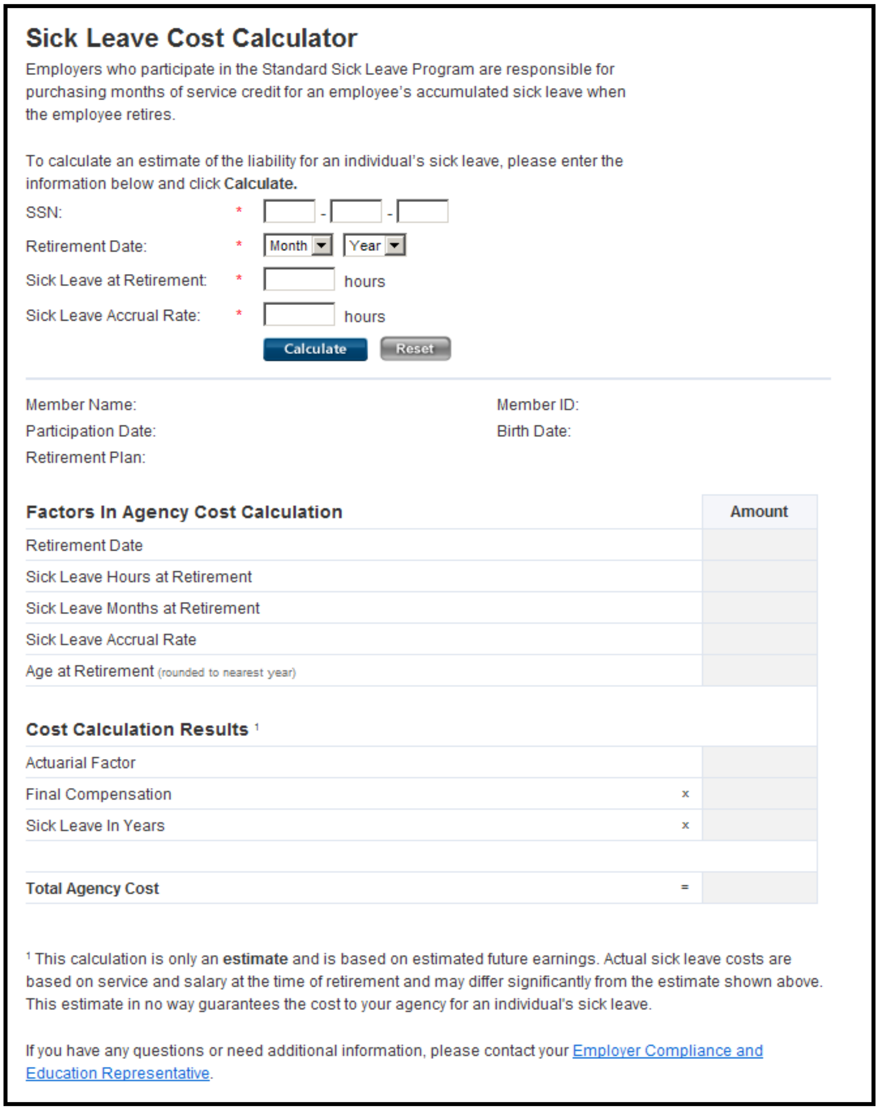
Employers who participate in the Standard Sick Leave Program with KRS can use the Sick Leave Cost Calculator module to estimate the employer's cost for a current or former employee's sick leave at retirement. Please remember, this just provides an estimate based on the data you enter. The actual cost of the sick leave will not be determined until after the employee retires.

The following steps describe how to calculate an estimate of the cost to purchase months of sick leave using the Sick Leave Cost Calculator module of Employer Self Service.

Step 1 – After successfully signing into the Employer Self Service site, click Sick Leave Cost Calculator located under the Services heading in the navigation menu at the top of the screen. *This menu option is only available for those employers participating in the Standard Sick Leave Program.*



Employer Self Service will display the Sick Leave Cost Calculator Screen.



Sick Leave Cost Calculator

Employers who participate in the Standard Sick Leave Program are responsible for purchasing months of service credit for an employee's accumulated sick leave when the employee retires.

To calculate an estimate of the liability for an individual's sick leave, please enter the information below and click **Calculate.**

SSN: * [ ] - [ ] - [ ]

Retirement Date: * Month Year

Sick Leave at Retirement: * [ ] hours

Sick Leave Accrual Rate: * [ ] hours

Calculate Reset

Member Name: Member ID:

Participation Date: Birth Date:

Retirement Plan:

Factors In Agency Cost Calculation	**Amount**
Retirement Date	
Sick Leave Hours at Retirement	
Sick Leave Months at Retirement	
Sick Leave Accrual Rate	
Age at Retirement (rounded to nearest year)	
Cost Calculation Results [1]	
Actuarial Factor	
Final Compensation x	
Sick Leave In Years x	
Total Agency Cost =	

[1] This calculation is only an **estimate** and is based on estimated future earnings. Actual sick leave costs are based on service and salary at the time of retirement and may differ significantly from the estimate shown above. This estimate in no way guarantees the cost to your agency for an individual's sick leave.

If you have any questions or need additional information, please contact your Employer Compliance and Education Representative.

Step 2 – Complete all fields and click Calculate.

Field Name	Description
SSN	Enter the employee's social security number.
Retirement Date	Enter the employee's expected retirement date. The date must be the first of a month.
Sick Leave At Retirement	Enter an estimate of the number of hours of sick leave the employee will have accrued at the time of retirement.
Sick Leave Accrual Rate	Enter the employee's sick leave accrual rate, in hours, using up to two decimal places. The Sick Leave Accrual Rate should reflect how many hours equals a sick leave day.

Employer Self Service will display the Sick Leave Cost Calculator Results, including the number of months of sick leave to be purchased by the employer, final compensation of the employee used in the calculation and the total cost to the employer.

For questions regarding the Sick Leave Cost Calculator, employers can email their Employer Compliance and Education Representative by clicking the link at the bottom of the screen.

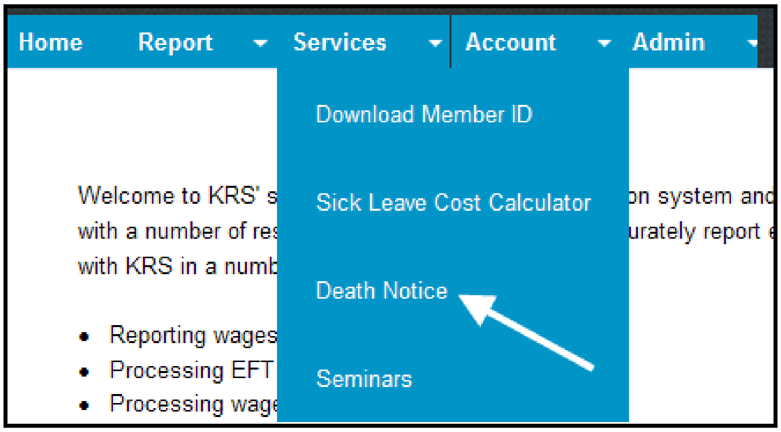
Note: Calculations produced using the sick leave cost calculator are estimates. The final cost for an employee's sick leave cannot be calculated until the time of the employee's retirement. This tool is intended to provide employers a method to calculate an estimate of sick leave cost for budgetary purposes. KRS will provide employers with a final bill for sick leave through the invoicing process following an employee's retirement.

Death Notice

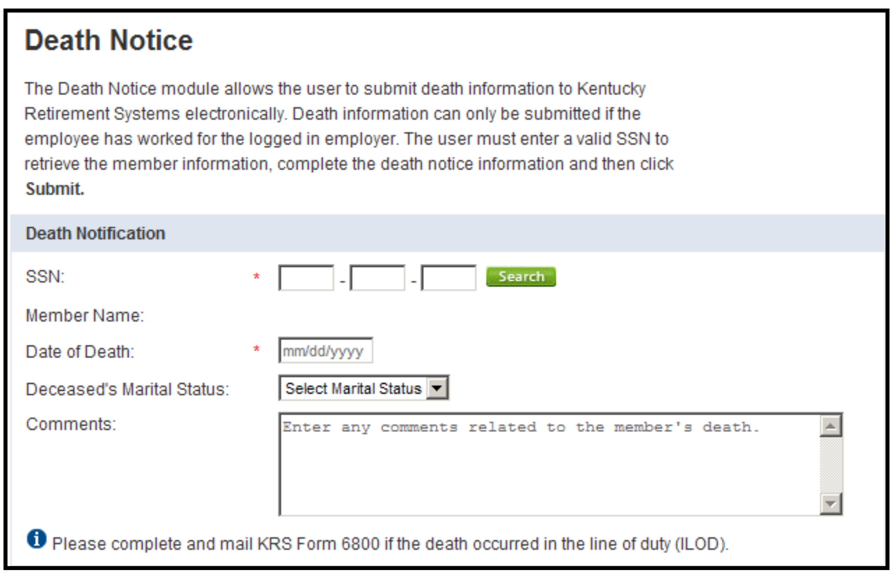
The Death Notice screen allows employers to report the death of current or former employees directly to KRS. By reporting the death, the employer begins the process for KRS to determine if any death benefits are owed to the beneficiary of that member.

The following steps describe how to report an employee death to KRS using the Death Notice module of Employer Self Service.

Step 1 – After successfully signing into the Employer Self Service site, click Death Notice located under the Services heading in the navigation menu at the top of the screen.

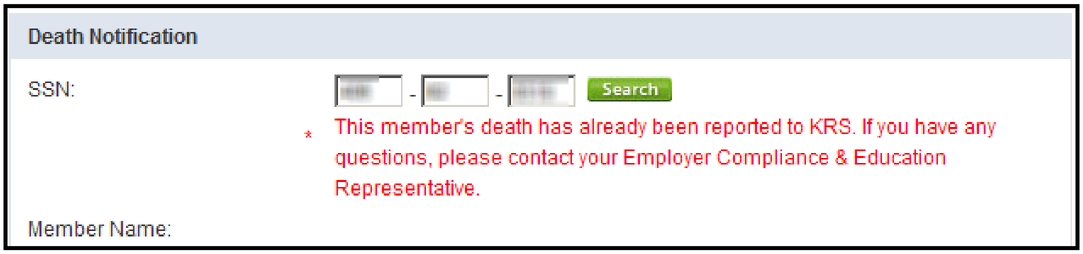


Employer Self Service will display the Death Notification Screen.



Step 2 – Enter the employee's SSN and click Search.

Employer Self Service will return the name of the employee. If a death notice has already been received for this employee, the following message will display.


Death Notification

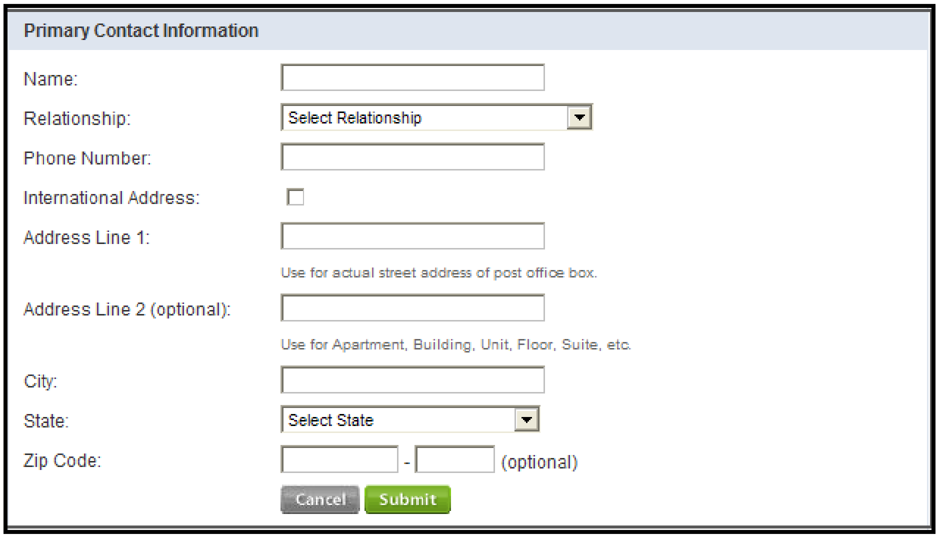
SSN: - - Search

* This member's death has already been reported to KRS. If you have any questions, please contact your Employer Compliance & Education Representative.

Member Name:

Step 3 – Verify that the employee listed is correct and enter the Date of Death, Marital Status, and any comments.

Note: If the death was In the Line of Duty, please complete the Form 6800, located in the Available Forms section at the top of the screen, and submit the form to KRS.


Primary Contact Information

Name:

Relationship: Select Relationship

Phone Number:

International Address:

Address Line 1:

Use for actual street address of post office box.

Address Line 2 (optional):

Use for Apartment, Building, Unit, Floor, Suite, etc.

City:

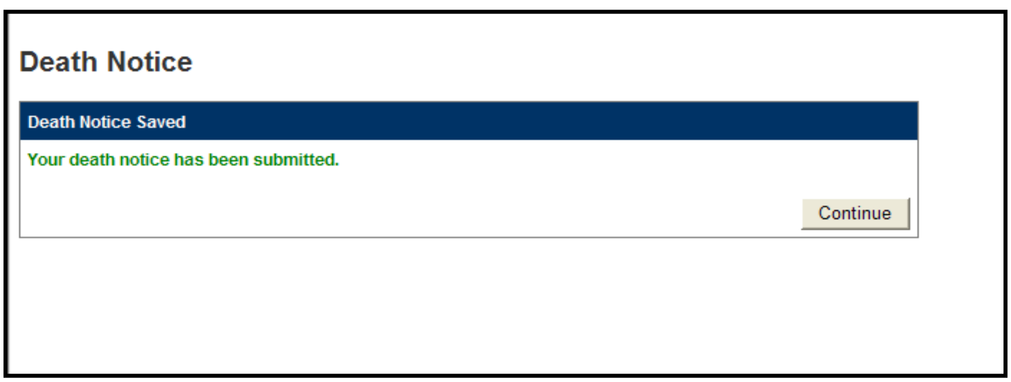
State: Select State

Zip Code: - (optional)

Cancel Submit

Step 4 – If known, complete the requested primary contact information for this employee and click Submit. KRS will take the appropriate steps to contact the beneficiary on record for the deceased employee.

Employer Self-Service will display a confirmation screen.


Death Notice

Death Notice Saved

Your death notice has been submitted.

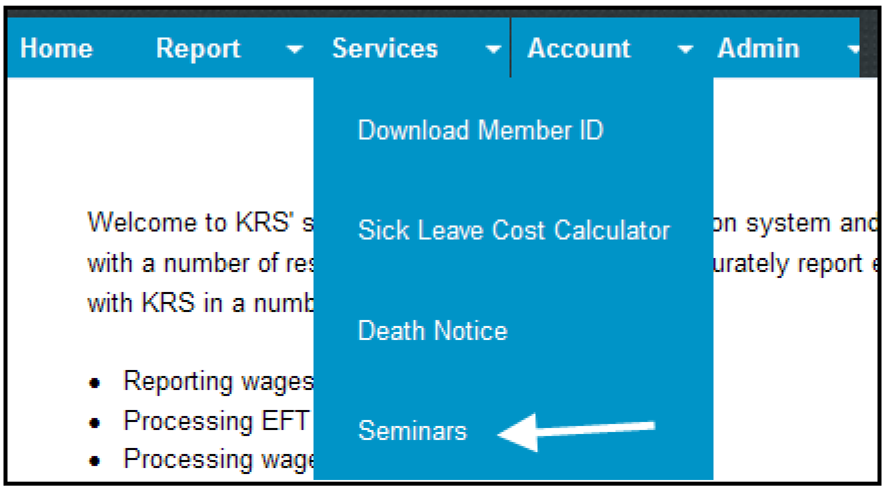
Continue

Seminar Registration

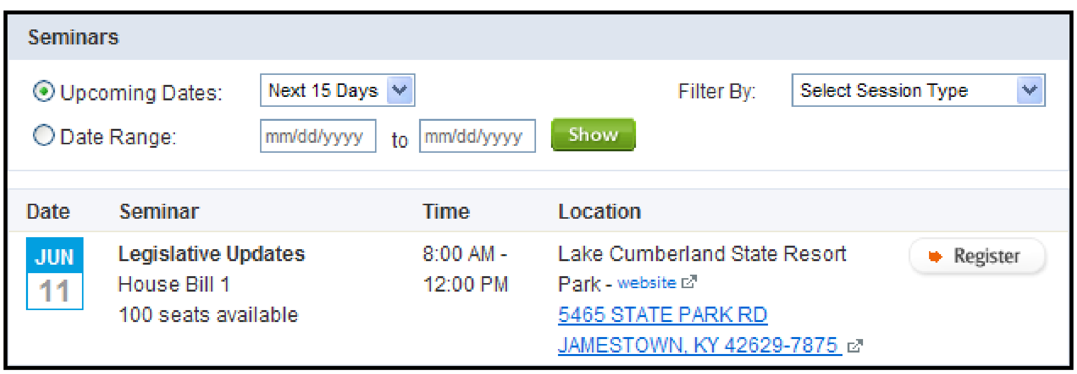
The Seminar Registration screen allows employers to register for seminars via Employer Self Service. Employers are able to enroll multiple people for seminars conducted by KRS throughout the state.

The following steps describe how to register for a KRS seminar using the Seminar Registration module of Employer Self Service.

Step 1 – After successfully signing into the Employer Self Service site, click Seminars located under the Services heading in the navigation menu at the top of the screen.



Employer Self Service will automatically display all seminars scheduled within the next 15 days.



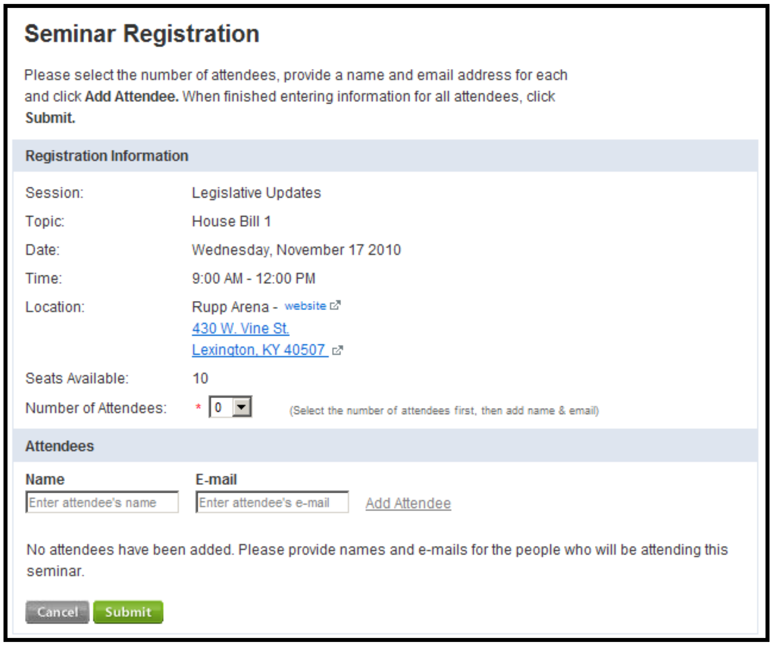
Note: To view seminars occurring outside of the next 15 days, select another range from the Upcoming Dates dropdown or by choosing the type of seminar from the Filter by dropdown. To view seminars for a specific date range, enter the dates and click Show.

Note: Clicking website will navigate you to the website of the facility holding the seminar.

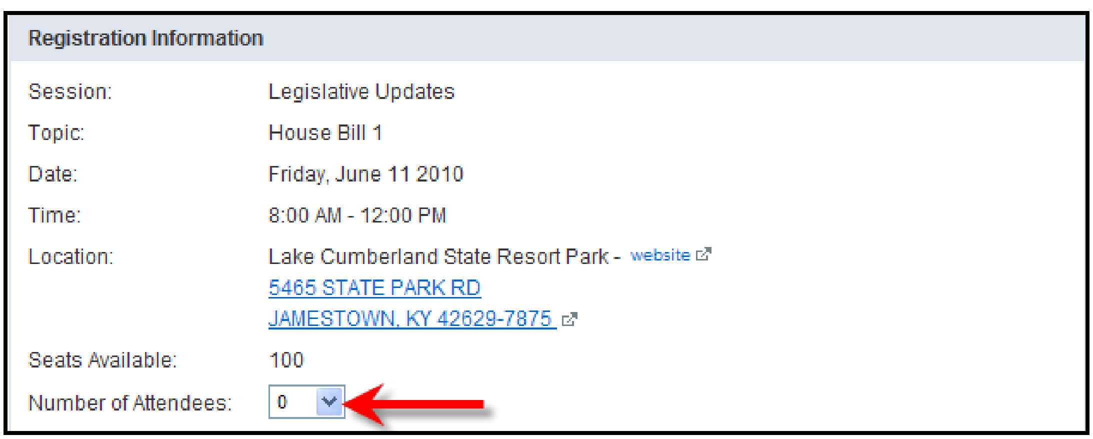
Note: Clicking the address link will navigate you to a map of the location of the seminar.

Step 2 – Click 

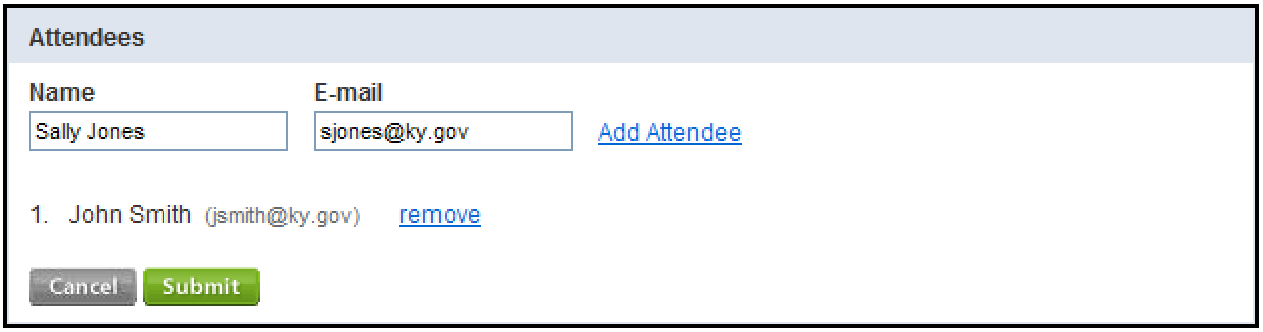
next to the seminar for which you would like to register.



Step 3 – Select the number of attendees who will be attending the seminar from your agency.



Step 4 – Enter the Name and E-mail address and click "Add Attendee" for each person who will be attending the seminar.



Step 5 – Click Submit to complete the seminar registration. An email reminder will be sent to each registered participant 2 days prior to the scheduled session.

Note: If you need to cancel the registration for the seminar, you are able to do so by clicking Cancel Registration on the main Seminar Registration page.

Chapter 6- School Boards

All classified school board employees must be reported to KRS on the monthly CERS file; however, not all employees are eligible to participate in CERS and have retirement contributions withheld. Classified school board employees meeting the definition of regular full-time (below) are required to contribute to CERS. Employees classified as non-participating are not eligible to have retirement contributions withheld but must still be reported in the monthly file as non-participating. The Contribution Group designation will determine if an employee is subject to retirement contribution withholding and the appropriate amount of that deduction. Please see Chapter 2 for additional information.

Membership

Regular Full-time Position

A covered school board position is a full-time or part-time position where the employee's job duties require the employee to average 80 hours of work per month based on actual days worked.

To determine if an employee averages 80 hours, KRS uses the following process:

Actual days worked / 20 (average working days in a month) = actual months worked
Total wages earned / hourly rate = total hours worked
Total hours worked / Actual months worked = average # of hours of work per month

If average number of hours of work per month is 79.5 or higher, the employee averages and should be classified accordingly so that retirement contributions are deducted.

Example: A bus driver works 185 days, 4 hrs per day, at a salary of $8.00 per hour.

185 days worked/20=9.25 months

$5,920.00 yearly salary/$8.00 per hour= 740 hours worked in school year

740 hours worked/9.25 months= 80 hours per month worked

Historical Note: State law as of July 1, 1974 was amended to allow school bus drivers who worked an average of 80 hours or more per month to be included in the CERS. State law was amended July 13, 1990 to also allow cafeteria workers, secretaries, teacher's aides, and custodians to participate in CERS provided they averaged 80 hours or more of work per month. State law was amended July 1, 1992 to allow all noncertified school board employees to participate in CERS provided they averaged 80 hours or more of work per month.

Note: As a general rule, if an employee is scheduled to work four or more hours per day and works at least a total of 80 hours in a school year, the employee will likely average and should be classified as a contributing employee.

Part-time Position

Part-time noncertified school board positions are positions that require an average of less than 80 hours of work per month over actual days worked in a school year.

Substitute Positions

Please note there is no provision within Kentucky Revised Statutes recognizing a substitute classification for classified school board employees; therefore, employees classified by a school board as substitutes are included in the participation eligibility guidelines.

Intermittent Position Status

This status may be used for those employees who receive creditable compensation which must be reported to KRS, but who maintain a sporadic work schedule and may not earn wages every month. Substitute employees may be classified as Intermittent since they may not work every month. Please note that the Contribution Group assigned to the employee would govern whether or not retirement contributions are expected to be reported. If an employee is going to work 4 or more hours per day, he or she will average and should be classified so that retirement deductions are withheld and reported.

> **Example:** A "substitute" bus driver works four (4) hours per day for a total of 20 non-consecutive days in the school year and should be classified with an Intermittent Position Status. The employee would average 80 hours over actual days worked and should have retirement contributions withheld. The employee would receive one (1) month of credit for that fiscal year. His Contribution Group should be either CNHZNH (CERS Non-Hazardous – No Health Insurance) or CNHZHI (CERS Non-Hazardous – Health Insurance) so that retirement contributions are deducted and reported.

KRS 161.545 requires individuals providing substitute and part-time teaching services to contribute to Kentucky Teachers' Retirement System (KTRS). Therefore, full-time classified employees who are also working as substitute teachers must be reported to CERS for their classified position salary and to KTRS for the salary earned as a substitute teacher. The most common scenario would likely involve a person who teaches and also drives a bus full-time. It is advisable to contact the Kentucky Teachers' Retirement System at 1-800-618-1687 for more information regarding this situation.

If there is a question as to whether or not an employee should be reported, please contact your Employer Compliance and Education Representative.

Determination of Service Credit

The procedure used to determine the number of months of retirement service credit awarded to an individual school board employee is provided for by KRS 78.615(1)(c). Since July 1, 2000, employees who work at least 180 days and average 80 hours per month over the actual days worked will receive 12 months of service credit.

If an employee works fewer than 180 days per year, the employee will receive service credit determined by the following formula:

Number of days worked / 180 X 12 = Number of months service

Note: If the employee works less than 180 days, the maximum number of months credited will not exceed 11.

Note: While a member's service will be calculated based upon the number of days worked, the member cannot earn more months of service than they actually worked. For example, if a member began working August 1, 2012, and worked through June 30, 2013, they could earn no more than 11 months of service credit, despite the fact that they may have worked 180 days.

The following chart provides a breakdown of months of service credited based upon days worked:

Actual Days Worked	Months Earned	Actual Days Worked	Months Earned
22 Days or Less	1 month	98 - 112 Days	7 months
23- 37 Days	2 months	113 - 127 Days	8 months
38 - 52 Days	3 months	128 - 142 Days	9 months
53 - 67 Days	4 months	143 - 157 Days	10 months
68- 82 Days	5 months	158 - 179 Days	11 months
83 - 97 Days	6 months	180 Days or More	12 months

School Board Reports

End of Year (EOY) Report

The End of Year Report is a listing of all classified employees, including non-participating employees, who were reported to CERS during the school year. For each employee, the report should include the following:

- Employee Name
- Social Security Number
- Actual Days Worked by the Employee

Please note that total days worked for the school year should be reported for all employees on the EOY report regardless of the employee's classifications throughout the year. In other words, if an employee has a change in either Contribution Group or Position Status within the year, report the actual days worked for both classifications on the EOY Report.

For example, an employee works 90 days in a non-participating Contribution Group with a Probationary Position Status and then works 90 days in a participating Contribution Group with a Regular Full-time Position Status, 180 actual days worked should be reported on the EOY report.

NOTE: If an employee participates in more than one Contribution Group over the course of a school year, KRS will send a report following the submission of the EOY report that will request a breakdown of days worked by Contribution Group. In the above example, 180 days would be included on the EOY report, but on the report subsequently sent by KRS, the days will be broken down into 90 days for the Probationary status in a non-participating

Contribution Group, and 90 days for the Regular Full-Time Status in a participating Contribution Group. This will ensure the member receives accurate service credit.

If an employee holds more than one contracted position with an individual board, please report the total days worked from all positions. Please note that a single day should not be counted more than once.

KRS uses the information from the EOY Report to average and determine service credit. This process can only be performed at the end of the fiscal year for school board employees.

If an employee averages and contributions have not been reported, KRS will bill the contributions as omitted. The employer will be invoiced for the employer portion, and the member will be billed for the member portion.

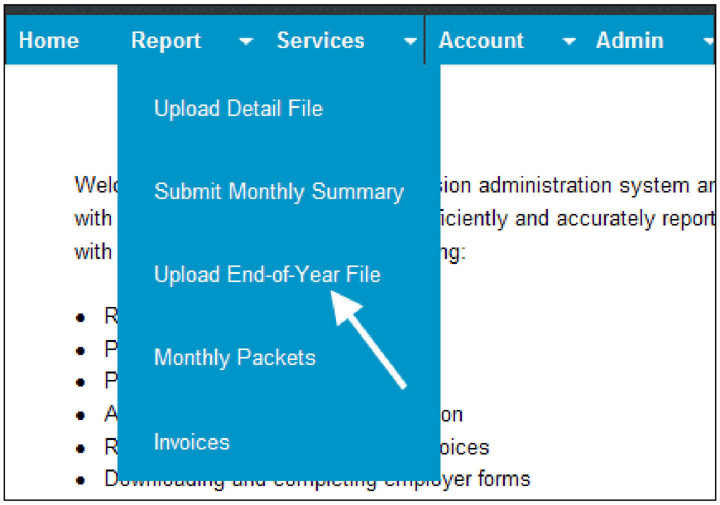
If the employee had contributions reported but did not average, those contributions will be refunded to the employer through a credit invoice.

Upload End of Year Report:

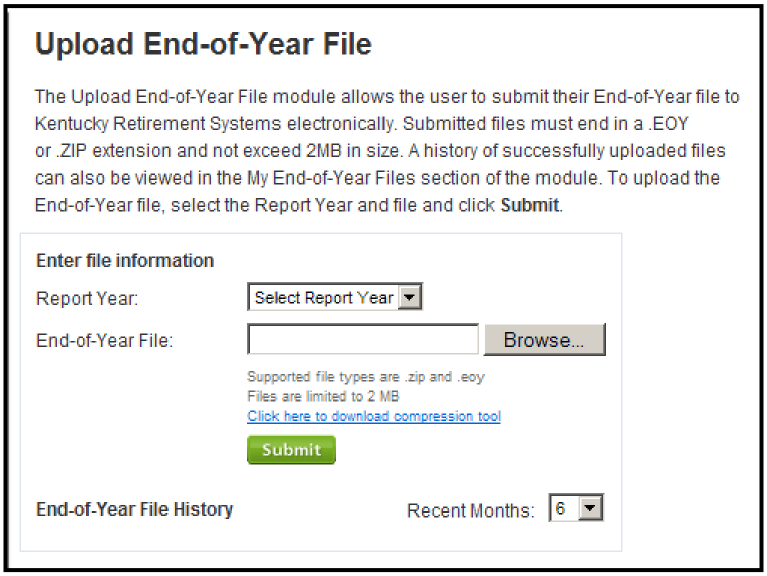
School boards will upload their End of Year (EOY) file via Employer Self-Service through the Upload End-of-Year File menu option. The Upload End-of-Year File module will display previous EOY files that have been uploaded by the school board beginning with the 2011-2012 report.

The Upload End-of-Year File menu option will only be displayed if the employer is classified as a school board.

Step 1 – After successfully signing into the Employer Self Service site, click Upload End-of-Year File located under the Report heading in the navigation menu at the top of the screen.



Employer Self Service will display the Upload End-of-Year File screen.



Step 2 – Select the Report Year for which you are submitting the EOY file from the dropdown box.

Step 3 – Select the file to upload.

Note: The End of Year file must adhere to the following standard naming convention: FYBEGIN_FYEND_EMPLOYERCODE.EOY. (ex. 20092010V037.EOY)

Step 4 – Click 

If a school board's EOY file is rejected, the employer will be need to resubmit their file by returning to the EOY screen, and repeating Steps 1 – 4.

Due Date: End of Year Reports are due at KRS 20 days after the end of the fiscal year.

KRS 78.615 (1)(b) provides that the Retirement Systems shall impose a penalty on the employer of one thousand dollars ($1,000) if the above information is not submitted by the date required with an additional two hundred fifty dollars ($250) penalty for each additional thirty (30) day period the information is reported late.

Exception Report

If an employee had contributions reported to KRS throughout the year and does not average 80 hours per month based on the actual days worked, an Exception Report will be sent to the employer as part of the electronic monthly packet. The report is generated from the information your agency submits on the End of Year Report. If you receive an Exception Report, please review for any discrepancies. Common errors include: inaccurate hourly rates, inaccurate number of days worked and contributions reported for the same employee under two different Social Security numbers. If the number of Actual Days Worked was reported in error on the End of Year Report, please make corrections on the Exception Report and return the report to KRS. If the correct wages and contributions were not reported for an employee and adjustments are needed, please make this correction by submitting an adjustment in your next monthly reporting cycle.

Please note that the Exception Report will display the due date.

If no corrections are received by the due date, KRS will reduce service credit accordingly and contributions will be returned to the employer via invoice.

Error Listing Report

If an employee was reported to KRS during the school year but was not included on the End of Year Report, was included on the End of Year Report but was not reported throughout the school year, or had invalid data on the End of Year Report, KRS will send an Error Listing to the agency. In order to determine if the employee is eligible to contribute to CERS, the employer must provide corrected information for the employee on this report.

For employee(s) who were reported throughout the year, but were not on the EOY Report, provide:

- Actual Days Worked

For employee(s) who were reported with invalid data on the EOY Report, provide:

- Employee Name
- Social Security Number
- Actual Days Worked by the Employee

For employees who were included on the EOY Report, but were not reported throughout the school year, please report any applicable adjustments through your next monthly reporting cycle, or note on the Error Report that these employees were included in error on the EOY and return the report to KRS.

Be sure to check the employee's name and Social Security number to ensure that the correct number is being reported.

Please note that Error Listing Reports will display the due date.

If no corrections are received by the due date, KRS will reduce service credit accordingly and contributions will be invoiced to the employer, if applicable.

Multiple Enrollment Report

If an employee was reported with multiple periods of employment during the school year, this report will ask employers to break down the total actual days worked (from the End of Year Report) to provide the actual days worked during each period of employment.

For example: A bus driver was hired as probationary on August 1st. On January 1st, he became regular full time. He worked 90 days during the probationary period, and 92 days as regular full time. The total actual days worked for the year was 182, which is the total reported on the End of Year report. After KRS processes the End of Year report, the Multiple Enrollment report will be sent to the school board. If information was reported erroneously throughout the year, then the employer will need to adjust the posted records by using the

Adjustments tab in Submit Monthly Summary. Otherwise, the school board will verify that the probationary period had 90 days actually worked, and the employee worked 92 as regular, full time on the report and return it to KRS by the due date.

Please note that the Multiple Enrollment Report will display the due date.

If the requested information and/or adjustments are not received by the due date, KRS will reduce service credit accordingly and any reported contributions will be invoiced to the employer, if applicable.

Appendix A: Forms and Examples

E-Forms

Form 2020, Advice of Personnel Action

Form 2023, Leave Without Pay Verification

Form 4225, Verification of Past Employment

Form 4150, Certification of Employment in a Hazardous Position

Form 8030, Employer Job Description

Form 2011, Hazardous Duty Certification H.P.-2

Other Forms

Form 2001, Membership Information

Form 2035, Beneficiary Designation

Form 2012, Election or Rejection of Participation for Mayors and Members of City Legislative Bodies (available in ESS)

Form 2110, Retirement System Determination - County Attorney Employees (available in ESS)

Form 6000, Notification of Retirement

Form 6480, Employer Request for Pre-Determination of Bona Fide Promotion or Career Advancement (available in ESS)

Form 6500, Sick Leave Authorization – Standard Program

Form 6501, Sick Leave Authorization – Alternate Program

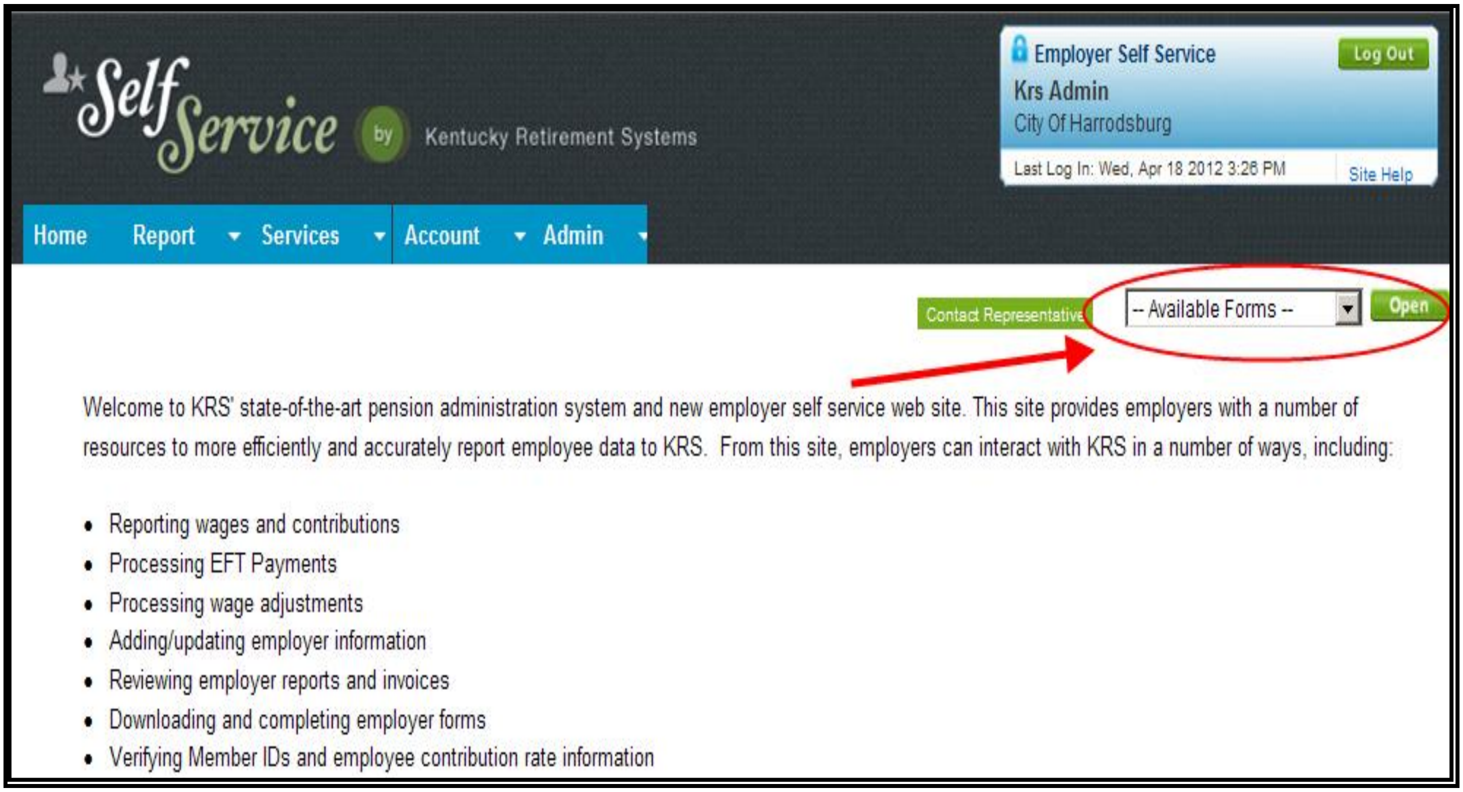
Form 6751, Member and Employer Certification Regarding Reemployment

Form 7071, Employer Self Service Employer Administrator Account Creation Request (available in ESS)

Form 7280, Employer Certification for Installment Purchase of Service (available in ESS)

Step 1 - After successfully signing into the Employer Self Service site, select the desired form from the dropdown list of available forms and click 

.



Form 2020, Advice of Personnel Action

This form will be required to document an Employment Begin Date, Eligibility Date, or Employment End Date for an employee who is not currently reported on the monthly detail report. KRS will call the employer or send a letter when the Advice of Personnel Action is required for a member.

Kentucky Retirement Systems
Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124
Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Enter PIN: Submit Form

Form 2020
Revised 05/2010

Advice of Personnel Action

Member Information	
Member Name:	Member ID:
Employment Begin Date:	
The Employment Begin Date represents the date the member's employment began with your agency.	
Eligibility Date:	
The Eligibility Date represents the date the member became eligible to contribute to KRS.	
Employment End Date:	
The Employment End Date represents the date the member terminated employment.	

Employer Information	
Employer Name: CITY OF SOMEWHERE	
Employer Code: A123	Phone Number:

Signature of Agency
or Authorized Official: ______________________ Date: __________

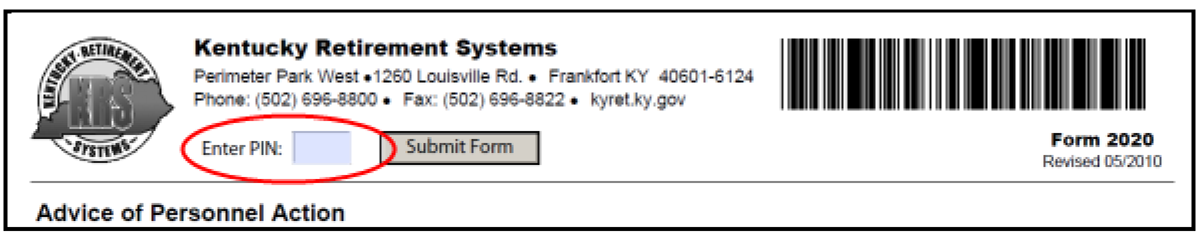
Title: ______________________

Please provide any comments below.

Step 1- Complete fields for requested information.

Field Name	Description
Member Name	Member's name on record with KRS.
Member ID	Unique identifier assigned by KRS for each member.
Employment Begin Date	Date the member's employment began with the employer – regardless of position status. Include the month, day and year.
Eligibility Date	Date the member became eligible to contribute to KRS based on position status. Include the month, day and year.
Employment End Date	Date the member terminated employment with the employer. Include the month, day and year.
Employer Name	Name of the employing agency, not just an agency department.
Employer Code	4 or 5-digit unique employer code assigned by KRS to each employer.
Phone Number	Phone number where the person verifying the information may be reached in case of questions.
Signature	Signature of person verifying the requested information- only to be completed if the form is printed and sent to KRS by mail or fax.
Date	Date the form is completed.
Title	Job title of person verifying the requested information.
Comments	Additional information should be included here, if deemed necessary.
Enter PIN	4-digit employer PIN assigned to the employer contact- used as a digital signature as well as a security measure when forms are completed and submitted online.

Step 2 - Enter your employer PIN.



Step 3 – When the requested fields are completed, press the Submit Form button.

Step 4 - You will receive confirmation that the form has been submitted.

Form 2023, Leave Without Pay Verification

The Form 2023, Leave Without Pay Verification, will need to be completed when an employee begins a period of leave without pay and\or ends a period of leave without pay. In the monthly packet, the employer will receive a Leave without Pay report listing those employees who were reported on the previous month's report with a payment reason of Leave Without Pay. The Form 2023 should be completed for each employee listed on that report.

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Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Enter PIN: Submit Form

Form 2023
Revised 03/2010

Leave Without Pay Verification

Member Information

Member Name:	Member ID:

Dates of Leave

Leave Without Pay Begin Date:

Leave Without Pay End Date:

Type of Leave

- ☐ Military Leave
- ☐ Approved Sick Leave Without Pay
- ☐ Family and Medical Leave Act (FMLA)
- ☐ Maternity Leave
- ☐ Educational Leave
- ☐ Other (please specify)

Employer Information

Employer Name: CITY OF SOMEWHERE	
Employer Code: A123	Phone Number:

Signature of Agency or Authorized Official:

Title:

Date:

Step 1 - Complete fields for requested information.

Field Name	Description
Member Name	List the member's full legal name.
Member ID	Unique identifier assigned by KRS for each member.
Leave without Pay Begin Date	Date the member's period of leave without pay began- include month, day and year.
Leave Without Pay End Date	Date the member's period of leave without pay ended- include month, day and year.
Type of Leave	Select the type of leave without pay the employee is utilizing.
Employer Name	Name of the employing agency, not just an agency department.
Employer Code	4 or 5-digit unique employer code assigned by KRS to each employer.
Phone Number	Phone number where the person verifying the information may be reached in case of questions.
Signature	Signature of person verifying the requested information- only to be completed if the form is printed and sent to KRS by mail or fax.
Date	Date the form is completed.
Title	Job title of person verifying the requested information.
Enter PIN	4-digit employer PIN assigned to the employer contact- used as a digital signature as well as a security measure when forms are completed and submitted online.

Step 2 - Enter your employer PIN.


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Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov
Enter PIN: Submit Form
Form 2023
Revised 03/2010
Leave Without Pay Verification

Step 3 – When the requested fields are completed, press the 

button.

Step 4 - You will receive confirmation that the form has been submitted.

Form 4225, Verification of Past Employment

While all service and wage information is now being reported monthly through the contribution detail record, an employee's past service with an employer may still need to be verified for service purchases or service\wage audits. In these scenarios, the employer will use the Form 4225 to verify the period of employment or leave.

Kentucky Retirement Systems
Perimeter Park West •1260 Louisville Rd. • Frankfort KY 40601-6124
Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Enter PIN: [ ] Submit Form

Form 4225
Revised 11/2010

Verification of Past Employment

Member Information			
Member Name:		Member ID:	
Address:	City:	State:	Zip Code:
Home Phone:		Work Phone:	
Name of Employer Verifying Employment:			
Dates of Past Employment:			

Employer Instructions: Please accurately complete all items on the remainder of this form.

The above member has contacted our office regarding employment with your agency. Your assistance is needed before we can give the member the requested information. If a member purchases service based on this information and it is found at a later date that the information was incorrect, the retirement office will correct any errors and reduce the member's service and benefits, if necessary.

Your prompt reply is requested since the member's cost may increase each month. If you cannot provide information for all columns on page 2 or 3, please provide an explanation.

Please note the following:

- Classified employees of school boards must average eighty (80) or more hours of work per month over a calendar or fiscal year. All other service eligible to be purchased must average one hundred (100) or more hours of work per month over a calendar or fiscal year.
- If the member was on an approved leave of absence, please specify the beginning and ending dates of leave as well as the type of leave (e.g., maternity leave, sick leave without pay, military leave, etc.).

If you have questions concerning the completion of this form, please contact our office at (502) 696-8800 or 1-800-928-4646.

Retirement Coverage

Please answer the following questions about the member's past employment, then verify this service on the next page.

1. Did the member participate in an agency sponsored pension plan? ☐ Yes ☐ No
2. If the answer to question 1 is yes, was it a: ☐ Defined Benefit Plan ☐ Defined Contribution Plan
3. Did member take a refund from the plan upon termination? ☐ Yes ☐ No

When all sections have been completed, please return this form to:
Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601-6124

Past Employment Service

Member Name:	Member ID:	Employer:

Fiscal Year (Mo/Day/Yr) Show breaks in service Begin Date	End Date	No. of Months Worked	School Board Use Only Contract Days	No. of Actual Days Worked	Hours Worked Per Day	Hourly Wage	Actual Wages Earned for Year

Position Title: **Position Status:**

Notes

Fiscal Year (Mo/Day/Yr) Show breaks in service Begin Date	End Date	No. of Months Worked	School Board Use Only Contract Days	No. of Actual Days Worked	Hours Worked Per Day	Hourly Wage	Actual Wages Earned for Year

Position Title: **Position Status:**

Notes

Fiscal Year (Mo/Day/Yr) Show breaks in service Begin Date	End Date	No. of Months Worked	School Board Use Only Contract Days	No. of Actual Days Worked	Hours Worked Per Day	Hourly Wage	Actual Wages Earned for Year

Position Title: **Position Status:**

Notes

Fiscal Year (Mo/Day/Yr) Show breaks in service Begin Date	End Date	No. of Months Worked	School Board Use Only Contract Days	No. of Actual Days Worked	Hours Worked Per Day	Hourly Wage	Actual Wages Earned for Year

Position Title: **Position Status:**

Notes

Fiscal Year (Mo/Day/Yr) Show breaks in service Begin Date	End Date	No. of Months Worked	School Board Use Only Contract Days	No. of Actual Days Worked	Hours Worked Per Day	Hourly Wage	Actual Wages Earned for Year

Position Title: **Position Status:**

Notes

Certification

By entering my PIN above, I acknowledge that I have full knowledge of the penalty in KRS 523.100 related to falsification of records and the information provided is true and accurate.

Agency Head or Authorized Agent: ____________________ Date:

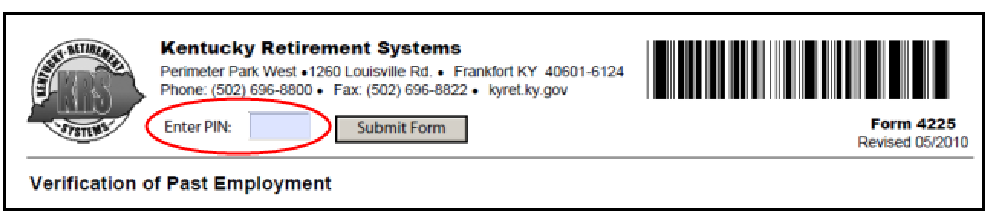
Title: Daytime Phone:

Step 1 Complete fields for requested information.

Field Name	Description
Member Name	Member's full legal name.
Member ID	Unique identifier assigned by KRS for each member.
Address	Street address or PO Box at which the employee receives mail.
City	City
State	State
Zip Code	Zip Code
Home Phone	Home phone number of employee.
Work Phone	Work Phone number where employee may be reached during business hours.
Name of Employer Verifying Employment	Name of the employing agency, not just an agency department.
Dates of Past Employment	Time period being verified on form.
Retirement Coverage	Answer the three questions regarding participation in pension plans *other than KRS.*
Fiscal Year Begin Date	First date worked in the fiscal year being verified. List each fiscal year the employee worked separately. Remember that the KRS fiscal year is from July to June. If an employee has a break in employment, please indicate the break in service as a separate line entry and the reason for the break in the notes section on the Form 4225.
Fiscal Year End Date	Last date worked in the fiscal year being verified. List each fiscal year the employee worked separately. Remember that the KRS fiscal year is from July to June. If an employee has a break in employment, please indicate the break in service as a separate line entry and the reason for the break in the notes section on the Form 4225.
No. of Months Worked	Number of months worked in that fiscal year. Months should be rounded up to the next whole number. For example, if an employee worked 11 months and 10 days, list 12 months.
Contract Days	Number of days the employee was contracted to work during the school year (For use by School Board Employers only).

Field Name	Description
No. of Actual Days Worked	List the number of days the employee actually worked during the school year (For use by School Board Employers only).
Hours Worked per Day	Employee's scheduled hours per day, during that time period, based on a five-day work week, prior to any adjustments for flexible or alternate work schedules.
Hourly Wage	Calculate the employee's rate of pay as an hourly amount and list it in this field.
Actual Wages Earned for Year	Employee's wages earned *in the fiscal year*, not the calendar year.
Position Title	Employee's position title held during the verified time period.
Position Status	Select the employee's position status during the verified time period from the dropdown list (if e-form) or write it in (if paper form). See the Membership section and\or Appendix B in this manual for more information regarding position status.
Notes	Include other pertinent information.
Daytime Phone	Phone number where the person verifying the information may be reached in case of questions.
Signature	Signature of person verifying the requested information- only to be completed if the form is printed and sent to KRS by mail or fax.
Date	Date the form is completed.
Title	Job title of person verifying the requested information.
Enter PIN	4-digit employer PIN assigned to the employer contact- used as a digital signature as well as a security measure when forms are completed and submitted online.

Step 2 - Enter your employer PIN.



Step 3 – When the requested fields are completed, press the 

button.

Step 4 - You will receive confirmation that the form has been submitted.

Form 4150, Certification of Employment in a Hazardous Position

The Form 4150, Certification of Employment in a Hazardous Position, verifies that an employee worked in a position now approved as hazardous. This verification is used to determine an employee's eligibility to convert nonhazardous service to hazardous, as well as to verify whether a retiring employee is eligible for increased health insurance benefits based on legislation effective January 1, 1998.

Kentucky Retirement Systems
Perimeter Park West •1260 Louisville Rd. • Frankfort KY 40601-6124
Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Enter PIN: Submit Form

Form 4150
Revised 03/2010

Certification of Employment - Hazardous Position

Member Information			
Member Name:		Member ID:	
Address:	City:	State:	Zip Code:
Work Phone:		Home Phone:	

Employer Certification: To be completed by the personnel administrator of the agency where the member was employed in a hazardous position.

List below the effective dates of employment in a hazardous position. Please indicate both beginning and ending dates or note "to present" if member is currently classified as hazardous. Please certify hazardous position employment prior to the date the agency adopted hazardous coverage.

Employer	Job Title	Employment Dates	
		From	To

I certify that the above is an accurate record of this employee's employment in a hazardous position.

Personnel Administrator Name: Phone Number:

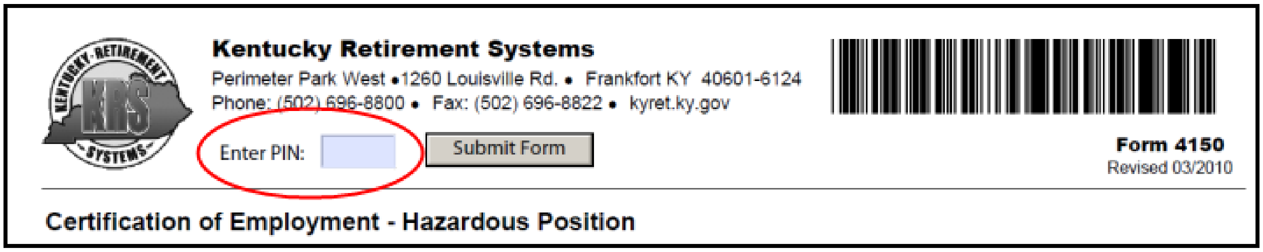
Personnel Administrator Signature: Date:

When both sections have been completed, please return this form to Kentucky Retirement Systems at 1260 Louisville Road, Frankfort, KY 40601.

Step 1 - Complete fields for requested information.

Field Name	Description
Member Name	Member's full legal name.
Member ID	Unique identifier assigned by KRS for each member.
Address	Street address or PO Box at which the employee receives mail.
City	City
State	State
Zip Code	Zip Code
Home Phone	Home phone number of employee.
Work Phone	Work Phone number where employee may be reached during business hours.
Employer	Name of the employing agency, not just an agency department.
Job Title	Employee's position title held during the verified time period.
Employment Dates- From	First date worked in the position being verified.
Employment Dates- To	Last date worked in the position being verified. If employee is currently in the position, indicate "to present".
Personnel Administrator Name	Printed name of person verifying the requested information.
Personnel administrator Signature	Signature of person verifying the requested information-only to be completed if the form is printed and sent to KRS by mail or fax.
Date	Date the form is completed.
Phone Number	Phone number where the verifier may be reached during business hours.
Enter PIN	4-digit employer PIN assigned to the employer contact-used as a digital signature as well as a security measure when forms are completed and submitted online.

Step 2 - Enter your employer PIN.



Kentucky Retirement Systems
Perimeter Park West •1260 Louisville Rd. • Frankfort KY 40601-6124
Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Enter PIN: Submit Form

Form 4150
Revised 03/2010

Certification of Employment - Hazardous Position

Step 3 – When the requested fields are completed, press the Submit Form button.

Step 4 - You will receive confirmation that the form has been submitted.

Form 8030, Employer Job Description

When a member files for disability retirement, KRS 61.665(2)(a) requires a complete description of the employee's job duties and requirements and any request made by the employee for reasonable accommodations as provided for in 42 U.S.C. sec. 12111(9) and 29 C.F.R. Part 1630 through the American with Disabilities Act (ADA). The employer provides this information by completing the Form 8030, Employer Job Description, listing and describing the duties performed by the employee as of the last day of paid employment. Also, please provide a complete copy of any and all documents in the member's personnel file.

Kentucky Retirement Systems
Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124
Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Print Form

Employer Instructions for Member Filing for Disability

Revised 05/2007

IMPORTANT: Failure to return the required information within 5 business days may cause a delay in the member's monthly benefit and health insurance.

The member listed on the enclosed Form 8030, Employer Job Description, has applied for disability retirement through Kentucky Retirement Systems.

KRS 61.665(2)(a) requires a complete description of the member's job duties and requirements and any request made by the employee for reasonable accommodation as provided for in 42 U.S.C. sec. 12111(9) and 29 C.F.R. Part 1630 through the American with Disabilities Act (ADA).

Examples of reasonable accommodations may include:

- Making existing facilities accessible to individuals with disabilities
- Job restructuring
- Part-time or modified work schedules
- Reassignment to a vacant position
- Retraining
- Purchase of assistive equipment

If the individual has terminated employment with your agency or did not request accommodations, you should outline what accommodations **were made** or **could have been made** on the enclosed Form 8030.

Additionally, you should provide a complete copy of any and all documents in the member's personnel file, including but not limited to employee evaluations, report of injuries or accidents, and all other employment records.

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Enter PIN: Submit Form

Form 8030
Revised 07/2004

Employer Job Description

Employee Information

Employee Name: Member ID:

Job Title: Agency: CITY OF SOMEWHERE

Job Description

Describe the employee's job duties performed as of the last day worked:

Total hours in a workday. Sitting hours in a day. Standing/walking hours in a day.

Does the employee have the ability to alternate between sitting and standing/walking? ☐ Yes ☐ No

Physical effort required: (check appropriate boxes)	Never	Seldom/ Rare	Occasional (up to 1/3 of work day)	Frequent (1/3 to 2/3 of work day)	Repetitive (2/3 or more of work day)
Handle/Finger/Feel:	☐	☐	☐	☐	☐
Reach/Push/Pull:	☐	☐	☐	☐	☐
Bend/Stoop/Crouch:	☐	☐	☐	☐	☐
Kneel/Crawl:	☐	☐	☐	☐	☐
Climb/Balance:	☐	☐	☐	☐	☐
Lift/Carry (frequency):	☐	☐	☐	☐	☐
☐ Up to 10 lbs.	☐	☐	☐	☐	☐
☐ Up to 20 lbs.	☐	☐	☐	☐	☐
☐ Up to 50 lbs.	☐	☐	☐	☐	☐
☐ Up to 100 lbs.	☐	☐	☐	☐	☐
☐ Over 100 lbs.	☐	☐	☐	☐	☐

Identify the items or tools the employee was required to lift and/or carry in performing the essential job duties (include the weight, distance, and frequency of the lifting and/or carrying):

Identify the heaviest item and weight lifted on a frequent basis (1/3 to 2/3 of workday):

Identify the heaviest item and weight lifted without assistance:

Please identify any physical effort requirements for the employee to perform his or her job duties as of the last day worked. (Check appropriate boxes)

- ☐ The employee was required to handle, grab, or grasp items or tools. (file, ledger, hammer, wrench, pot/pan, mop/bucket)
- ☐ The employee was required to finger, feel, or sort items or tools. (computer keyboard, typewriter, calculator, pen/pencil)
- ☐ The employee was required to use machinery that used hand and/or foot controls. (backhoe, school bus)
- ☐ The employee was required to use vibratory equipment, machinery, or tools. (jackhammer, floor buffer, lawnmower)
- ☐ The employee was required to reach overhead, and in all other directions.
- ☐ The employee was required to use stairs or ramps.
- ☐ The employee was required to use ladders or scaffolding.
- ☐ The employee was exposed to environmental elements such as extreme heat, extreme cold, or extreme wetness/dampness.
- ☐ The employee was exposed to excessive noise, fumes, odors, gases, or dust.

Please make any remarks concerning the physical effort requirements for the employee to perform his or her job duties as of the last day worked:

Accommodations: Examples of reasonable accommodations may include making existing facilities accessible to individuals with disabilities, job restructuring, part-time or modified work schedules, reassignment to a vacant position, retraining, or purchase of assistive equipment. If the individual has terminated employment with your agency or did not request accommodations, you should outline what accommodations were made or could have been made.

Did the employee request accommodations, assistance, or help to perform the essential job duties? ☐ Yes ☐ No

IF YES, please attach a copy of the request. Please attach any written response by the agency to the employee for request for accommodations. Please attach a statement describing the accommodations, assistance, or help that was offered or attempted to allow the employee to perform the essential job duties.

IF NO, please attach a statement describing the accommodations, assistance, or help that was reasonably available to allow the employee to perform the essential job duties.

Did the employee have any machines, tools, or equipment available to assist in performing job duties, such as a handcart, desk mover, special chair, headphones, keyboard, tape recorder, or other?

Did the employee have assistance available from co-workers?

Additional Remarks:

Attach additional pages if necessary.

Personnel Issues: You should provide a complete copy of any and all documents in the member's personnel file, including but not limited to, employee evaluations, report of injuries or accidents and all other employment records.

Was the employee injured on the job? ☐ Yes ☐ No If YES, please attach a copy of the incident report.

Is the employee currently receiving Workers' Compensation benefits? ☐ Yes ☐ No

If YES, please provide the Workers' Compensation insurance carrier name and address assisting with this claim.

Insurance Carrier Name:

Address: City: State: Zip Code:

Please indicate the employee's current personnel status:

☐ Termination ☐ Sick Leave Without Pay ☐ Still on Payroll ☐ Other

If the employee has terminated or is utilizing a leave without pay status, please provide date or attach a copy of the personnel form:

If the employee is not still on the payroll, please verify the last day of paid employment:

Supervisor Name: Title:

Address/Phone:

IMPORTANT: FAILURE TO RETURN THE REQUIRED INFORMATION WITHIN 5 BUSINESS DAYS MAY CAUSE A DELAY IN THE MEMBER'S MONTHLY BENEFIT AND HEALTH INSURANCE.

The member listed on Form 8030, Employer Job Description, has applied for disability retirement through Kentucky Retirement Systems. KRS 61.665(2)(a) requires a complete job description of the member's job duties and requirements and any request made by the employee for reasonable accommodation as provided for in 42 U.S.C. sec. 12111(9) and 29 C..F.R. Part 1630 through the American with Disabilities Act (ADA).

Certification

I hereby certify that the above information is correct and accurately describes the job duties that the employee had as of the last day worked. I understand that the Kentucky Retirement Systems or the employee may request that I testify at an administrative hearing as to the matters described herein.

Agency Representative Signature: ______________________ Date:

Return your completed form to: Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky, 40601

Step 1 - Complete fields for requested information.

Field Name	Description
Member Name	Member's full legal name.
Member ID	Unique identifier assigned by KRS for each member.
Job Title	Employee's position title held
Agency	Name of the employing agency, not just an agency department.
Job Description	Provide information regarding the duties required in an employee's position.
Accommodations	Provide information regarding an employee's request for reasonable accommodations.
Personnel Issues	Provide information regarding an employee's personnel record.
Agency Representative Signature	Signature of person verifying the requested information- only to be completed if the form is printed and sent to KRS by mail or fax.
Date	Date the form is completed.
Enter PIN	4-digit employer PIN assigned to the employer contact- used as a digital signature as well as a security measure when forms are completed and submitted online.

Step 2 - Enter your employer PIN.


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Enter PIN: Submit Form
Form 8030
Revised 07/2004
Employer Job Description

Step 3 – When the requested fields are completed, press the Submit Form button.

Step 4 - You will receive confirmation that the form has been submitted.

Form 2011, Hazardous Duty Certification H.P.-2

Every time an employee begins a new hazardous position, the Form 2011, Hazardous Duty Certification H.P.-2 must be completed. This form should be completed upon initial hire of the employee and each time the employee changes job position. This form certifies the effective date the employee began working in the position, the position to which the employee is assigned and the date the employee had a physical examination as required by KRS 61.592(5). This statute also requires that a copy of the physical examination be retained on file by the employer. KRS requests that a copy of the physical examination also be provided to KRS.

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Form 2011
Revised 12/2010

Hazardous Duty Certification H.P.-2

Member Information

Member Name:	Member ID:	Age:
Title of Position:		
Effective Date of Coverage:		

Hazardous Employment and Physical Examination Certification

WHEREAS , the Governing Body of the Department or Agency indicated below is aware of the laws and provisions established under KRS 61.592 providing hazardous position coverage under the Kentucky Retirement Systems;

WHEREAS , the Board of Trustees of the Kentucky Retirement Systems has approved hazardous retirement coverage for the positions certified to it by this agency;

NOW THEREFORE , the Department or Agency Head certifies that the above employee is now working regularly full-time in a hazardous position as defined in KRS 61.592 and further states that the employee received a physical examination on ________________________ as a requirement for employment in this position. Date of physical examination must be within 12 months of the member's effective date of hazardous position coverage. **KRS requests a copy of the physical examination record accompany this form.**

The Agency is cognizant of the fact that if there is any change in the work assignment or classification of the above individual, a new Form H.P.-2 shall be submitted. Additionally, if the change would result in duties that no longer could be classified as hazardous, the individual is to be transferred from hazardous retirement coverage to non-hazardous coverage.

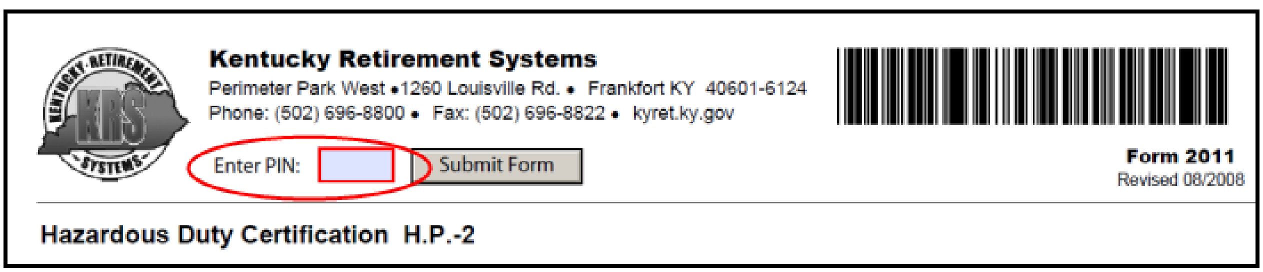
Employer: ______________________________ Date: 1/6/2011

Agency Head or Authorized Agent: ______________________________ Date: ____________

Step 1 - Complete fields for requested information.

Field Name	Description
Member Name	Member's full legal name.
Member ID	Unique identifier assigned by KRS for each member.
Age	Member's age rounded to the nearest whole number.
Title of Position	Employee's position title.
Effective Date of Coverage	Date the employee is first employed in this position.
KRS Participation Date	Date the employee first began participation with KRS.
Date of Physical Examination	Date the employee received a physical examination.
Employer	Name of the employing agency, not just an agency department.
Agency Head or Authorized Agent	Signature of person verifying the requested information- only to be completed if the form is printed and sent to KRS by mail or fax.
Date	Date the form is completed.
Enter PIN	4-digit employer PIN assigned to the employer contact- used as a digital signature as well as a security measure when forms are completed and submitted online.

Step 2 - Enter your employer PIN.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Enter PIN: Submit Form
Form 2011
Revised 08/2008
Hazardous Duty Certification H.P.-2

Step 3 – When the requested fields are completed, press the Submit Form button.

Step 4 - You will receive confirmation that the form has been submitted.

Form 2001, Membership Information

In the past, KRS asked reporting officials to have new employees complete the Form 2001, Membership Information. This form is still required by KRS 61.526 and 105 KAR 1:170(2); however, KRS will send this form to the member in a new member packet. The employee will need to sign and return the form to KRS. The employer no longer needs to have the employee complete this form.

Form 2035, Beneficiary Designation

The Form 2035, Beneficiary Designation should be provided by the employer to all employees upon initial hire.

The Form 2035 establishes a principal beneficiary and a contingent beneficiary for an employee's account in the event the employee dies before retiring. The principal beneficiary will receive benefits in the event of the employee's death. The contingent beneficiary will receive benefits in the event of the employee's death ONLY if all of the named principal beneficiaries are deceased.

A beneficiary may be one or more individuals, the member's estate, or trust. An employee cannot name a religious or charitable organization to be the beneficiary. Employees should periodically review their designated beneficiaries and make any necessary changes to keep their retirement accounts up to date. In order to change beneficiaries, the employee must complete and file a new Form 2035 with KRS. KRS may only honor the last Form 2035 that was filed with the retirement office. ***For this reason, do not hold change of beneficiary forms in your agency's employee personnel files.***

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Print Form

Form 2035
Revised 05/2010

Beneficiary Designation

Member Information Please provide your Member ID or Social Security Number in the Member ID box below.

Member Name:		Member ID:	
Address:	City:	State:	Zip Code:

Notice: This form is not valid unless it is completed correctly and received in the retirement office prior to the member's death.
The member and a witness must sign this form or it will not be accepted. You may name one or more individuals, your estate, or a trust as principal or contingent beneficiary of your retirement account. If you wish to name more than four individuals as principal or contingent beneficiaries, please contact our office. Your beneficiary designation may be changed at any time prior to retirement by filing a new Form 2035.

Principal Beneficiary Section: Please select one of the beneficiary types below by checking the appropriate box. The principal beneficiary will receive benefits in the event of your death.

☐ **Person**

You cannot name yourself as principal beneficiary. You also cannot name the same person as both principal and contingent beneficiary. If you name a single individual as beneficiary, that individual may be eligible for a lifetime benefit upon your death, depending on your total service credit. If you name multiple individuals, your estate or a trust, no lifetime benefit is available. If you name more than one individual as principal beneficiary you may indicate the percentage each beneficiary is to receive. Percentages for the principal beneficiary section should total but not exceed 100%. If you do not indicate percentages, disbursement of payment will be divided equally among living principal beneficiaries, or if all principal beneficiaries have died, among all living contingent beneficiaries, as provided in KRS 61.542.

1 Name: %:	**2** Name: %:
Social Security Number: Sex:	Social Security Number: Sex:
Date of Birth: Relationship:	Date of Birth: Relationship:
Address:	Address:
City: State: Zip Code:	City: State: Zip Code:
3 Name: %:	**4** Name: %:
Social Security Number: Sex:	Social Security Number: Sex:
Date of Birth: Relationship:	Date of Birth: Relationship:
Address:	Address:
City: State: Zip Code:	City: State: Zip Code:

☐ **My Estate**

If you name your estate as a principal beneficiary, you cannot name a contingent beneficiary. No additional information required.

☐ **Living Trust**

The following information is required to designate a living trust. You must write the name of the trust as it appears in the trust document and submit a copy of the trust with this form. A charitable organization or a religious charity cannot be named as beneficiary unless it is a trust.

Name of Trust:	Trust Tax ID:	Date of Trust:

Trustee or Successor Trustee Contact Information: Our office will contact the trustee listed below following your death.

Name:		Phone:	
Address:	City:	State:	Zip Code:

☐ **Testamentary Trust**

A testamentary trust is established by the member's will and takes effect following the member's death. No additional information required.

Contingent Beneficiary Section: Please select one of the beneficiary types below by checking the appropriate box. The contingent beneficiary will receive benefits in the event of your death only if all of the named principal beneficiaries are deceased.

☐ Person

You cannot name yourself as contingent beneficiary. You also cannot name the same person as both principal and contingent beneficiary. If you name more than one individual as contingent beneficiary you may indicate the percentage each beneficiary is to receive. Percentages for the contingent beneficiary section should total but not exceed 100%. If you do not indicate percentages, disbursement of payment will be divided equally among living principal beneficiaries, or if all principal beneficiaries have died, among all living contingent beneficiaries, as provided in KRS 61.542.

1
Name: %:
Social Security Number: Sex:
Date of Birth: Relationship:
Address:
City: State: Zip Code:

2
Name: %:
Social Security Number: Sex:
Date of Birth: Relationship:
Address:
City: State: Zip Code:

3
Name: %:
Social Security Number: Sex:
Date of Birth: Relationship:
Address:
City: State: Zip Code:

4
Name: %:
Social Security Number: Sex:
Date of Birth: Relationship:
Address:
City: State: Zip Code:

☐ My Estate

If you name your estate as a principal beneficiary, you cannot name a contingent beneficiary. No additional information required.

☐ Living Trust

The following information is required to designate a living trust. You must write the name of the trust as it appears in the trust document and submit a copy of the trust with this form. A charitable organization or a religious charity cannot be named as beneficiary unless it is a trust.

Name of Trust:	Trust Tax ID:	Date of Trust:

Trustee or Successor Trustee Contact Information: Our office will contact the trustee listed below following your death.

Name:		Phone:	
Trustee Address:	City:	State:	Zip Code:

☐ Testamentary Trust

A testamentary trust is established by the member's will and takes effect following the member's death. No additional information required.

This form is not valid unless signed by the member and witnessed. Please ensure that you have only checked one beneficiary type box in the principal beneficiary section and one beneficiary type box in the contingent beneficiary section. If you select more than one beneficiary type in either section, this form will be considered invalid. Please initial all corrections you have made to the form. Failure to initial changes may cause the form to be invalid.

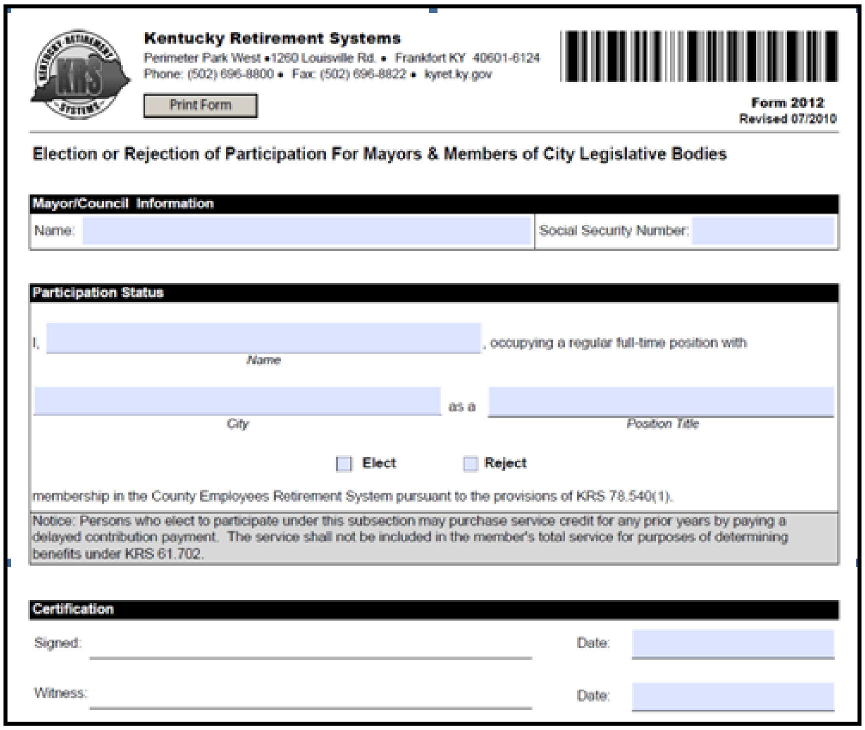
Your Signature:	Member ID:
Witness Signature:	Date:

Have the employee complete fields for requested information.

Field Name	Description
Member Name	Member's full legal name.
Member ID	Unique identifier assigned by KRS for each member.
Address	Street address or PO Box at which the employee receives mail.
City	City
State	State
Zip Code	Zip Code
Person	
Name	Full legal name of person(s) named as beneficiary.
Social Security Number	Social Security number of beneficiary.
%	Percentage of benefit designated to this beneficiary. Be sure that the total of all percentages equals 100.
Sex	Gender of beneficiary.
Date of Birth	Date of birth of beneficiary. Include month, day and year.
Relationship	Relationship of the beneficiary to the member.
Your Signature	Signature of the member.
Witness Signature	Signature of person witnessing the signature of the beneficiary.
Date	Date the form is completed.

Form 2012, Election or Rejection of Participation for Mayors & Members of City Legislative Bodies (available in ESS)

Upon initial election to the position, each elected city official in a regular full-time position should complete the Form 2012, Election or Rejection for City Officials. For more information regarding elected city officials, please refer to the Job Position section in the Membership chapter of this document.



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Form 2012
Revised 07/2010

Election or Rejection of Participation For Mayors & Members of City Legislative Bodies

Mayor/Council Information

Name: Social Security Number:

Participation Status

I, ______ (Name), occupying a regular full-time position with ______ (City) as a ______ (Position Title)

☐ Elect ☐ Reject

membership in the County Employees Retirement System pursuant to the provisions of KRS 78.540(1).

Notice: Persons who elect to participate under this subsection may purchase service credit for any prior years by paying a delayed contribution payment. The service shall not be included in the member's total service for purposes of determining benefits under KRS 61.702.

Certification

Signed: Date:

Witness: Date:

Field Name	Description
Name	First fill-in-the-blank: Member's full legal name.
Social Security Number	Social Security number of elected official.
City	Name of the employing city,
Position Title	Employee's position title.
Elect	Employee elects participation in CERS.
Reject	Employee rejects participation in CERS.
Signed	Signature of the elected official.
Witness	Signature of person witnessing the signature of the beneficiary.
Date	Date the form is completed.

Form 2110, Retirement System Determination - County Attorney Employees

The County Attorney is required to determine which system an employee will participate in based upon the employee's job duties. Form 2110, Retirement System Determination for County Attorney Employees, should be completed and filed with KRS as required by 105 KAR 1:250. For more information, please refer to the Job Position section in the membership chapter of this document.

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Form 2110
Revised 07/2010

Retirement System Determination - County Attorney Employees
Required by 105 KAR 1:250

Employee Information

Employee Name:		Member ID:	
Employment Date:		Position Title:	
Employer Name:			

Retirement System Membership Determination

☐ **KENTUCKY EMPLOYEES RETIREMENT SYSTEM (KERS)**

1. The employee's job functions are related to the prosecutorial duties of the county attorney's office; or
2. The employee's job functions are related to child support enforcement and KERS is the system consistent with the funding and operational methods of the office; or
3. The employee is currently participating in KERS and is receiving a salary supplement from non-fiscal court funds.

☐ **COUNTY EMPLOYEES RETIREMENT SYSTEM (CERS)**

1. The employee's job functions are related to the legal representation of the fiscal court and other county officials; or
2. The employee's job functions are related to child support enforcement and CERS is the system consistent with the funding and operational methods of the office; or
3. The employee is currently participating in CERS and is receiving a salary supplement from non-fiscal court funds.

Employee Acknowledgement

I hereby acknowledge that the above describes the majority of my duties and that I shall participate in the retirement system indicated.

Signature: ____________________ Date: __________

Certification

I do certify that I am fully acquainted with the above named person and the duties required of this person in performing official tasks as indicated above. I further certify that in my best opinion and belief the duties performed by this employee, if not currently participating in a retirement system, most appropriately qualifies him for membership in the above indicated system.

Signature: ____________________

Title: ____________________ Date: __________

Any person who makes a false statement, report or representation herein is subject to punishment pursuant to the provisions of KRS 523.010 to 523.110.

Field Name	Description
Employee Name	Member’s full legal name.
Member ID	Unique numerical identifier of the member.
Employment Date	Date the employee is first employed in this position.
Position Title	Employee’s position title.
Employer Name	Name of the employing agency, not just an agency department.
Retirement System Membership Determination	Select the retirement system that best matches the employee’s job duties.
Signature	Signature of the employee.
Date	Date the form is completed.
Signed	Signature of the person verifying the information.
Title	Position title of the person verifying the information.

Form 6000, Notification of Retirement

This form must be completed when a member applies for retirement benefits. Section H of the Form 6000 must be completed by the Employer to certify leave balances and final salary. Employers should report any salary yet to be reported to KRS through the member's anticipated termination date. Leave balances and salary must be certified by the employer in order for that information to be included in the member's estimated retirement allowance.

Section H - Employer Certification of Leave Balances and Final Salary

Section H must be completed by your current employer and returned to Kentucky Retirement Systems in order to include future salary, service and sick and compensatory leave balances in your estimated retirement allowance. If you are currently employed by more than one participating employer, each employer should complete a copy of Section H of this form. If you do not have the employer complete Section H of this form, Kentucky Retirement Systems will exclude all leave balances from the estimated retirement allowance. **Your estimated retirement allowance and benefits are subject to post retirement audit and adjustment after retirement.**

Note to Employer: KRS will provide calculations to the member based upon the information you certify below. You should list any salary yet to be reported through the member's anticipated termination date. State funded expenses for elected officials should not be certified on this form. If the member has an active Installment Purchase of Service Agreement (IPS), you do not need to certify the IPS payments that are scheduled through the member's termination date.

Employer Name:	Employer Code:
Member Name:	Member ID:
Termination Date:	
Employer's Report of Leave Balances as of:	Compensatory Leave Balance:

Does your agency participate in a sick leave program administered by KRS? ◯ Yes ◯ No

If yes above, select the type of sick leave plan: ◯ Standard ◯ Alternate

Does the above member work an average of 21 days per month? ◯ Yes ◯ No

If no above, please provide an Alternate Average Working Days Per Month:

Standard Sick Leave Program: If participating in the standard sick leave program, please provide the following information.
Note: Contributions <u>should not be withheld</u> from standard sick leave lump sum payouts.

Accumulated Sick Leave (in hours):	Sick Leave Accrual Rate:

Alternate Sick Leave Program: If participating in the alternate sick leave program, please provide the following information.
Note: Contributions <u>should be withheld</u> from alternate sick leave lump sum payouts.

Accumulated Sick Leave (in days):	Sick Leave Accrual Rate:
Estimated Compensation to be Paid for Sick Leave:	

School Board Certification ***(school board employees only)*****: Indicate the number of actual days the member will have worked through the expected termination date. If the days occur in different school years, please list each school year separately below.**

Actual Days Worked through Expected Termination Date	
School Year	Number of Actual Days

Section H is continued on the following page. You must complete the Employer Certification at the end of Section H.

Section H *Continued* - Employer Certification of Leave Balances and Final Salary

Employer Name:	Employer Code:
Member Name:	Member ID:
Termination Date:	

Is there additional salary to be reported through the member's anticipated termination date: ◯ Yes ◯ No
If YES, please complete the following section.

Employer's Report of Final Salary

You may select from the following payment reasons: Regular Pay, Regular Pay with Additional Creditable Compensation, Lump Sum Compensatory Pay, or Bonus/Severance Payment.

Posting Month	Payment Reason	Salary

Employer Certification

I certify that the leave balances and estimated final salary information provided above is accurate based upon our agency's records. I state that I have full knowledge of the penalty in KRS 523.100 related to falsification of records and that the information provided is true and accurate.

Printed Name of Agency Official:

Title: Agency Phone Number:

Signature of Agency Official: Date:

Page 6

Field Name	Description
Employer Name	Name of the employing agency, not just an agency department.
Employer Code	4 or 5-digit unique employer code assigned by KRS to each employer.
Member Name	Member's full legal name.
Member ID	Unique identifier assigned by KRS for each member.
Termination Date	Last date of paid employment with employer.
Employer's Report of Leave Balances as of:	Date that the leave balances are verified.
Compensatory Leave Balance	Balance of unused compensatory leave in hours
Alternate Average Working Days per Month	Average number of working days in a month for employees on an alternate work schedule. Example: an employee's regular schedule (not modified schedule) is only 4 days per week. That employee works an average of 17.333 days per month.
Accumulated Sick Leave (in hours)	Balance of total unused sick leave in **hours.** For use by employers who participate in the Standard Sick Leave Plan.
Accumulated Sick Leave (in days)	Balance of total unused sick leave in **days.** For use by employers who participate in the Alternate Sick Leave Plan.
Sick Leave Accrual Rate	The number of hours equal to one sick leave day.
Employer's Report of Final Salary	Salary the employee is expected to earn between the last salary reported to KRS as of the date this form is completed and the employee's termination date. The reported salaries should be listed separately by posting month and/or payment reason.
Posting Month	The year and month to which a transaction is to be applied.
Payment Reason	Designates the type of reported compensation which explains fluctuations in salary and impacts service credit, eligibility for benefits and benefit calculations. May only use Regular Pay, Regular Pay with Additional Creditable Compensation, Lump Sum Compensatory Pay, or Bonus/Severance Pay. Please see Appendix B for more information.

Field Name	Description
Salary	Actual wages expected to be paid to the employee.
Printed Name of Agency Official	Printed name of person verifying the requested information.
Title	Title of person verifying the information.
Agency Phone Number	Phone number where the person verifying the information may be reached in case of questions.
Signature of Agency Official	Signature of the person with the employer verifying the information.
Date	Date the form is completed.

Form 6480, Employer Request for Pre-Determination of Bona Fide Promotion or Career Advancement

This form should be completed when an employer wants KRS to make a determination whether a personnel action that may result in higher creditable compensation for an employee will be considered a bona fide promotion or career advancement for purposes of determining pension spiking.

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Print Form

Form 6480
07/2013

Employer Request for Pre-Determination of Bona Fide Promotion or Career Advancement

You may submit this form to request that Kentucky Retirement Systems make a pre-determination as to whether or not a change in position or hiring of an employee would constitute a bona fide promotion or career advancement in accordance with KRS 61.598.

If Kentucky Retirement Systems determines that a change in position or hiring of an employee would not constitute a bona fide promotion or career advancement, the employee's last participating employer will be required upon the employee's retirement to pay any additional actuarial costs resulting from annual increases in the employee's creditable compensation greater than ten percent (10%) over the employee's last five (5) fiscal years of employment.

Employer Information

Employer: ____ Employer Code: ____

Employee Information

Please check one: ☐ New Hire/Rehire ☐ Current Employee | Member ID or SSN: ____

Name: ____ | Prospective Change/Hire Date: ____

Current Job Description: If a new hire or rehire, provide information about the employee's current or last held job.

Employee's current or last job title: ____

Describe the employee's current or last job duties. Please attach a job description if available:

Proposed Job Description

Employee's proposed job title: ____

Describe the employee's proposed job duties. Please attach a job description if available:

Describe any additional training, skills, education, or expertise gained by the employee or proposed employee to justify the promotion or career advancement. Please attach documentation if applicable.

If applicable, attach an organizational chart reflecting the employee's position both prior to and after promotion or career advancement. Provide any additional information that you would like to be considered by Kentucky Retirement Systems regarding the employee's promotion or career advancement. You may attach additional documentation if necessary.

Certification

I hereby certify that the above information is correct and accurately describes the employee's current and proposed job descriptions. If this request concerns a proposed employee, I certify that I have made a diligent effort to determine the proposed employee's current or last job description, and I certify that the proposed employee's current or last job description is accurate to the best of my knowledge. I understand that Kentucky Retirement Systems may request that I testify at an administrative hearing as to the matters described herein.

Agency Head Signature: ____ Date: ____

Agency Head Printed Name: ____ Date: ____

Field Name	Description
Employer	Name of the employing agency, not just an agency department.
Employer Code	4 or 5-digit unique employer code assigned by KRS to each employer.
Name	Employee's full legal name.
Member ID	Unique identifier assigned by KRS for each member.
Prosepctive Change/Hire Date	Expected date of personnel action
Employee's current or last job title	Title of job held by employee prior to prospective personnel change
Describe the employee's current or last job duties.	Describe the functions of the position in which the employee worked prior to prospective personnel change
Employee's proposed job title	Title of job to be held by employee after the personnel change
Employee's proposed job duties	Describe the functions of the position in which the employee will work after to prospective personnel change
Describe any additional training, skills, …	List and describe any training, skills, education, or experience that contribute to the personnel change
Agency Head Signature	Signature of the agency head on record with KRS.
Date	Date that the form is signed
Agency Head Printed Name	Printed name of the agency head on record with KRS

Form 6500, Sick Leave Authorization – Standard Program

The Form 6500, Sick Leave Authorization for the Standard Sick Leave program, will be required for members who terminated prior to sick leave balances being submitted electronically with the monthly detail report. The form may also be sent as a secondary verification if a member questions the balance reported on the monthly detail report. This form verifies an employee's sick leave at the time of termination, which will be used towards the member's retirement benefits.

KENTUCKY RETIREMENT SYSTEMS

William A. Thielen, Interim Executive Director

Perimeter Park West • 1260 Louisville Road • Frankfort, Kentucky 40601
kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822

July 16, 2011

FORM 6500
STANDARD PLAN SICK LEAVE AUTHORIZATION

Upon retirement, a member receives credit for unused sick leave accrued while working for an agency that participates with Kentucky Retirement Systems. To receive credit, the employer must certify the retiring employee's unused accumulated sick leave balance.

Please complete and return this form to our office after the termination date indicated below. **Submitting this form prior to the termination date below will cause the form to be invalid since a final leave balance at the time of termination is required.**

Retiring Employee:	
Date of Birth:	
Termination Date:	
Effective Retirement Date:	
Employer:	City of Somewhere
Employer Code:	A123
Accumulated Sick Leave: (in hours)	____________
Sick Leave Accrual Rate:	____________

Certification
I certify that the sick leave balance provided above is accurate based upon the City of Somewhere records.

Name: ______________________ Phone: ____________

Title: ______________________ Date: ____________

Signature: ______________________________

Field Name	Description
Retiring Employee	Member's full legal name. KRS will complete this field prior to sending the form to the employer.
Date of Birth	Date of birth of member. KRS will complete this field prior to sending the form to the employer.
Termination Date	Last date of employment with employer. KRS will complete this field prior to sending the form to the employer.
Effective Retirement Date	Member's retirement date. KRS will complete this field prior to sending the form to the employer.
Employer	Name of the employing agency, not just an agency department. KRS will complete this field prior to sending the form to the employer.
Employer Code	4 or 5-digit unique employer code assigned by KRS to each employer. KRS will complete this field prior to sending the form to the employer.
Accumulated Sick Leave (in hours)	Balance of total unused sick leave in **hours** at the time of the employee's termination.
Sick Leave Accrual Rate	The number of hours equal to one sick leave day.
Name	Name of person verifying the requested information.
Phone	Phone number where the person verifying the information may be reached in case of questions.
Title	Job title of person verifying the requested information.
Signature	Signature of person verifying the requested information.
Date	Date the form is completed.

Form 6501, Sick Leave Authorization – Alternate Program

The Form 6501, Sick Leave Authorization for the Alternate Sick Leave program, will be required for members who terminated prior to sick leave balances being submitted electronically with the monthly detail report. The form may also be sent as a secondary verification if a member questions the balance reported on the monthly detail report. This form verifies an employee's sick leave days and payments at the time of termination, which will be used towards the member's retirement benefits.

KENTUCKY RETIREMENT SYSTEMS

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July 16, 2011

FORM 6501
ALTERNATE PLAN SICK LEAVE AUTHORIZATION

Upon retirement, a member receives credit for unused sick leave accrued while working for an agency that participates with Kentucky Retirement Systems. To receive credit, the employer must certify the retiring employee's unused accumulated sick leave balance.

Please complete and return this form to our office after the termination date indicated below.
Submitting this form prior to the termination date below will cause the form to be invalid since a final leave balance at the time of termination is required.

Retiring Employee:
Date of Birth:
Termination Date:
Effective Retirement Date:
Employer: City of Somewhere
Employer Code: A123
Accumulated Sick Leave: (in days) ____________________
Total Compensation Paid for Sick Leave: ____________________
Reported Employer Contributions: ____________________
Reported Employee Contributions: ____________________
Reported Health Insurance Contributions: ____________________

Payment Details: Please indicate below during which report month contributions were reported.

Payment has been included with ____________________ monthly contribution report.
(Report Month)

Certification
I certify that the sick leave information provided above is accurate based upon the records.

Name: ______________________________ Phone: ________________

Title: ______________________________ Date: ________________

Signature: ____

Field Name	Description
Retiring Employee	Member's full legal name. KRS will complete this field prior to sending the form to the employer.
Date of Birth	Date of birth of member. KRS will complete this field prior to sending the form to the employer.
Termination Date	Last date of employment with employer. KRS will complete this field prior to sending the form to the employer.
Effective Retirement Date	Member's retirement date. KRS will complete this field prior to sending the form to the employer.
Employer	Name of the employing agency, not just an agency department. KRS will complete this field prior to sending the form to the employer.
Employer Code	4 or 5-digit unique employer code assigned by KRS to each employer. KRS will complete this field prior to sending the form to the employer.
Accumulated Sick Leave (in days)	Balance of total unused sick leave in **days** at the time of the employee's termination.
Total Compensation Paid for Sick Leave	Monetary amount paid to employee for sick leave at the time or termination of employment.
Reported Employer Contributions	Monetary amount of employer contributions reported on the Total Compensation Paid for Sick Leave.
Reported Employee Contributions	Monetary amount of employee contributions reported for the Total Compensation Paid for Sick Leave.
Reported Health Insurance Contributions	Monetary amount of employee health insurance contributions reported for the Total Compensation Paid for Sick Leave.
Payment Details	Verify which report month contained the contribution payments.
Name	Name of person verifying the requested information.
Phone	Phone number where the person verifying the information may be reached in case of questions.
Title	Job title of person verifying the requested information.
Signature	Signature of person verifying the requested information.
Date	Date the form is completed.

Form 6751, Member and Employer Certification Regarding Reemployment

When a person who has previously retired from one of the systems administered by Kentucky Retirement Systems wishes to begin employment with a participating employer, *both the retiree and the employer* ***must*** *complete the Form 6751, Member and Employer Certification Regarding Reemployment* ***prior*** *to the retiree beginning employment.*

Kentucky Retirement Systems
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Print Form

Form 6751
Revised 01/2010

Member and Employer Certification Regarding Reemployment

IMPORTANT NOTICE: This form will not be accepted unless it is fully completed by both the employer and employee.

Member Information Please provide your Member ID or Social Security number in the Member ID box below.

Member Name:	Member ID:
Reemploying Agency:	

Member Certification

Subject to the penalty of perjury, I certify that:

1. I am receiving or have applied to receive a retirement benefit from one of the retirement plans administered by the Kentucky Retirement Systems.
2. Check one of the following:
   - ◯ I **DID NOT** have a prearranged agreement prior to retirement to return to work in any capacity after retirement with an employer participating in the Kentucky Retirement Systems.
   - ◯ I **DID** have a prearranged agreement prior to retirement to return to work in some capacity after retirement with an employer participating in the Kentucky Retirement Systems.
3. If I did have a prearranged agreement prior to retirement to return to work after retirement with an employer participating in the Kentucky Retirement Systems, I have fully disclosed in writing to Kentucky Retirement Systems the details of that agreement. I understand that any prearranged agreement could result in the voiding of my retirement benefit and I could incur significant tax penalties.
4. Are you Medicare eligible?
   ◯ Yes ◯ No
5. I understand that I have a duty now and in the future to disclose in writing to Kentucky Retirement Systems my employment in any capacity with an employer participating in the Kentucky Retirement Systems.
6. I understand that I have a duty now and in the future to disclose in writing to Kentucky Retirement Systems if I have accepted employment under a personal services contract (including as an independent contractor) with an employer participating in the Kentucky Retirement Systems.
7. I understand that I have a duty now and in the future to disclose in writing to Kentucky Retirement Systems if I have accepted employment with a private leasing company, temporary staffing agency, or any other company and that employment means that I will perform work for an employer participating in the Kentucky Retirement Systems.

I further acknowledge that I have full understanding that any person who provides a false statement, report, or representation is subject to the penalty of perjury in accordance with KRS 523.010, et seq.

Signature: ____________________ Date: ____________

Employer Certification
To be completed by an employer participating in the Kentucky Retirement Systems.

Subject to the penalty of perjury, I certify that:

1. My name is ____________. I am the agency head, appointing authority, or authorized designee of the employer participating in Kentucky Retirement Systems, which will be the employer of the above-named member.
2. Check one of the following:
   - ◯ I have made personal inquiry and confirmed that my agency **DID NOT** have a prearranged agreement prior to retirement with the above-named member to return to work in any capacity following the member's retirement.
   - ◯ I have made personal inquiry and confirmed that my agency **DID** have a prearranged agreement prior to retirement with the above-named member to return to work in some capacity following the member's retirement.

I further acknowledge that I have full understanding that any person who provides a false statement, report, or representation is subject to the penalty of perjury in accordance with KRS 523.010, et seq.

Signature: ____________________ Title: ____________ Date: ____________

Field Name	Description
Member Name	Member's full legal name.
Member ID	Unique identifier assigned by KRS for each member.
Reemploying Agency	Name of the employing agency, not just an agency department.
Signature (Member certification)	Signature of member.
Signature (Employer certification)	Signature of the person with the employer verifying the information.
Date	Date the form is completed.
Title	Title of person verifying the information.

Form 7071, Employer Self Service Employer Administrator Account Creation Request

When an employer would like to add or change the Employer Self Service Employer Administrator, the Form 7071 must be completed by the Agency Head on record with KRS.

Kentucky Retirement Systems
Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124
Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Print Form

Form 7071
09/2010

Employer Self Service Employer Administrator
Account Creation Request

This form must be fully completed. Failure to provide all information may cause a delay in processing and/or rejection of your request. If you have any questions regarding this form, please contact our office at (888) 696-8810.

Employer Information

Employer: Employer Code:

Employer Administrator Information

Please provide the following information for the individual who will act as an Employer Administrator for Kentucky Retirement Systems' Employer Self Service (ESS) site. The Employer Administrator is the individual selected by each employer to administer the users of the ESS site for that particular employer. This person is responsible for setting up new users and maintaining those user accounts, including the assignment of security roles which control access to information from KRS.

Name: Phone:

E-mail Address:

Certification

We acknowledge that the account set up requested will allow the Employer Administrator to set up new users for the Employer Self Service site, manage those users by assigning or changing security roles, delete users, reset PINs and reset passwords and other duties as assigned by the employer. The Employer Administrator will have unrestricted access to all employer information on the Employer Self Service site.

The designated Employer Administrator will not share his password or allow another person to access his account. The designated Employer Administrator will not use another person's account. We understand that the unauthorized or improper use of this system may subject us personally and/or our employer to one or more of the following: account cancellation, civil penalties or criminal penalties.

Employer Administrator Signature:____________________ Date:

Agency Head Signature:____________________ Date:

Field Name	Description
Employer	Name of the employing agency, not just an agency department.
Employer Code	Unique identifier assigned by KRS for each employer.
Name	Name of the person designated as the employer administrator.
Phone	Phone number and extension where the employer administrator can be reached during business hours.
E-mail	E-mail address of the employer administrator.
Employer Administrator Signature	Signature of the designated person
Agency Head Signature	Signature of the agency head on record with KRS.
Date	Date the form is completed.

Form 7280, Employer Certification for Installment Purchase of Service

There are over 30 different types of service that may be purchased by the members, if the member is able to supply the appropriate documentation. Members have three (3) different options for purchasing service credit: lump sum payment, rollover from a qualified plan, or an Installment Purchase of Service (IPS) (if the member's agency participates in the IPS program). If a purchase totals at least $1,000 an employee participating in KRS may be eligible to purchase the service through payroll deductions. The installments are withheld based on a contract, which must be set up for a minimum of one year, but for no more than five years. All state agencies participate, but not all CERS agencies do. In order for an employer to allow its employees to participate in the Installment Purchase program, the Form 7280 must be on record with KRS.

Kentucky Retirement Systems
Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124
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Print Form

Form 7280
Revised 07/2010

Employer Certification for Installment Purchase of Service

Employer Information

Employer Name: KRS Employer Code:

Certification and Acknowledgment

The undersigned hereby certifies that the agency shall comply with the contribution reporting requirements of KRS 61.552(16), KRS 61.552(28), 105 KAR 1:150, and applicable federal law concerning any agency employee purchasing service credit under an installment purchase of service agreement with Kentucky Retirement Systems.

The undersigned acknowledges that the agency's failure to comply with the contribution reporting requirements of KRS 61.552(28), 105 KAR 1:150, and applicable federal law may result in the agency's termination from participation in the retirement systems administered by Kentucky Retirement Systems.

The undersigned hereby certifies that the agency has authorized all of its employees participating with Kentucky Retirement Systems to participate in the installment purchase of service program administered by Kentucky Retirement Systems.

Printed Name:

Title:

Signature: Date:

Field Name	Description
Employer Name	Name of the employing agency, not just an agency department.
KRS Employer Code	Unique identifier assigned by KRS for each member.
Printed Name	Printed name of the person with the employer verifying the information.
Title	Title of person verifying the information.
Signed	Signature of the person with the employer verifying the information.
Date	Date the form is completed.

Appendix B: Detail Fields and Descriptions

Address Line 1: This is a required field and should include the mailing address.

Address Line 2: This is an optional field and should only be completed for an apartment number, building, unit, floor, suite, etc.

Address Line 3: This field is only displayed and required if the International Address Indicator is checked. This field should contain the city or town name, province, state, or county and postal code (if known).

Annual Leave: This field is required only for employers reported through the Commonwealth of Kentucky. The employee's accrued annual leave balance should be reported in this field.

City: This is a required field and should contain the city related to the member's mailing address.

Compensatory Leave: This field is required only for employers reported through the Commonwealth of Kentucky. Other employers that allow employees to accrue compensatory time MAY report that balance in this field. The employee's accrued compensatory leave balance should be reported in this field.

Contract Days: This is a required field for noncertified school board employees and should contain the number of contracted days for the noncertified employee.

Contribution Group: This is a required field and should contain the appropriate contribution group for the member being reported. Please see the membership section for directions on correctly categorizing employees.

Country: This field is only displayed and required if the International Address Indicator is checked. The country should be selected from the dropdown list.

Date of Birth: This is a required field and should contain the date of birth of the member.

Days Worked Greater Than Zero: This is a required and should always be checked unless the employee has a position status of Regular Full Time Less Than 12 Months and did not actually work in the month.

Employer Contribution (web reporters only): This field will populate once the 

button is clicked.

Employer-paid Employer Contribution (Employer paid ERCON): This field indicates whether or not the employer is responsible for remitting the employer contributions for the record. Master Commissioners and their employees do not owe employer contributions as this is paid from another fund.

Employment Begin Date: This is a required field for members who have: not previously been reported by the employer to KRS, or are re-hires, or have changes in Contribution Group, position status or job position.

Employment End Date: This is a required field when an employee terminates employment or changes job position, position status or Contribution Group. The date should not be after the last day of the report month and must be accompanied by an Employment End Reason. When pertaining to retirements (including disability) or death, this field should reflect the last date of paid employment.

Employment End Reason: This field is required if an Employment End Date is provided. The options for this field are:

- Change in System, Plan, Contribution Group, or Job Position
- Retirement
- Death
- Termination
- Change in Position Status
- Transfer (To be used only by employers reported by the Commonwealth of Kentucky)

Note: If an employee has a change in position status that also causes a change in system, plan, Contribution Group or job position, then select the option "Change in System, Plan, Contribution Group or Job Position".

Estimated Additional Compensation: This field is required. This is an informational field used by KRS when providing benefit estimates and service purchase calculations to members. Report any incentive, special duty, longevity, clothing allowance, educational incentive, etc. that a member will earn that is not calculated in the base rate of pay. This should be reported as a cumulative sum for the fiscal year. A zero value is allowed to be reported in this field.

First Name: This field is required. This field should reflect the member's legal name as maintained on the member's employment record.

Gender: This is a required field if the member has never previously been reported by the employer to KRS. The options for this field are Female, Male and Unknown.

Health Insurance Contribution (Pre-Tax HICON): This is a required field and is used to report the additional 1% in member contributions required for employees whose participation began on or after September 1, 2008. If the employee does not owe the Health Insurance Contribution, then zero should be reported in this field. This field will populate once the Calculate button is clicked.

Increment Date: This field is required only for the KERS and SPRS employers reported by the Commonwealth of Kentucky. This field represents the date on which the member is to receive the next increment in compensation.

International Address Indicator: This indicator should only be used when an employee has a foreign address.

Job Position: This is a required field and should contain the appropriate job position code or title.

For hazardous positions: only the positions approved as hazardous for the employer will be accepted. For file reporters, the approved positions and corresponding codes should be programmed into your file. Web reporters will choose the approved position titles from the dropdown list.

For non-hazardous positions: KRS uses the position indicated to validate service accrual, averaging requirements and other benefits specific to the position. The options for these positions are:

- **Constitutional Officer with General Assembly:** will only be reported by the Commonwealth of Kentucky
- **Magistrate:** should only be reported by fiscal courts
- **Coroner:** represents the official coroner, not deputy coroners or other coroner employees
- **Mayor:** reported by cities
- **City Council:** only reported by cities. This position should also be used for City Commissioners.
- **Volunteer Fireman:** only reported by employer code J956
- **Master Commissioner:** represents all employees of the Master Commissioner
- **Jailer (Non-Haz):** to be used for non-hazardous jail employees
- **Sheriff (Non-Haz):** to be used for non-hazardous sheriff employees who provide police protection
- **Police (Non-Haz):** to be used for non-hazardous police employees who provide police protection
- **Fire (Non-Haz):** to be used for non-hazardous employees who provide firefighting services
- **EMS (Non-Haz):** to be used for non-hazardous employees who provide emergency medical services
- **General Assembly Employee:** will only be reported by the Commonwealth of Kentucky
- **Other:** to be used only if another listed position is not applicable to the employee
- **County Attorney Employee:** to be used for all employees of the County Attorney's office, even if another agency (such as fiscal court) is reporting the employee for their duties in the County Attorney's office

Note: For file reporters, the above positions and corresponding codes should be programmed into your file.

Last Name: This field is required. This field should reflect the member's legal name as maintained on the member's employment record.

Marital Status: This is an optional field. The options for this field are single and married.

Member ID: This is a required field once the Member ID has been assigned. The Member ID is assigned by KRS after an employee's initial detail record has been submitted and posted. The Member ID will then automatically populate in the contribution record on Enter Report Details for future report months. The employer may also access the Member ID via the Member ID Download module in Employer Self Service.

Middle Name: This field is optional. This field should reflect the member's legal name as maintained on the member's employment record.

Payment Reason: This field is required. KRS will use this information to explain fluctuations in salary. It also impacts service credit, eligibility for benefits and benefit calculations. If more than one payment reason is needed for an employee in one report month, then a separate record may be required. For example, two separate records must be included in the file when reporting a member with both a Regular Pay and an IPS Payment. The options for this field are:

- **Regular Pay:** to be used when member's salary is only the regular compensation for a posting month
- **Regular Pay with Additional Creditable Compensation:** to be used when a member's salary includes regular compensation plus other monies, such as overtime pay, shift differentials, scheduled incentives, etc.
- **Leave Without Pay:** to be used when an employee has lower salary or zero salary for a posting month due to being on leave without pay. If the employee is on leave without pay for a partial month, use this payment reason - a separate record for regular wages is NOT required.
- **Bonus/Severance Payment:** to be used when an employee receives a bonus or severance payment. The posting month for the record with this payment reason should reflect the last month of the period in which it is to be applied.
- **IPS Payment:** to be used to report Installment Purchase of Service (IPS) payments and should be a separate record from the regular wages. When reporting IPS, only the following subset of the fields should be reported: Posting Month, SSN, Member ID, DOB, Gender, First & Last Name, Contribution Group, Payment Reason, Pre-tax, or Post-tax EECON.

- **Lump Sum Compensatory Pay:** to be used to report lump sum compensatory payments for employees with a participation date with KRS prior to 9/1/08. These payments must be reported in a separate record from regular wages.
- **State Funded Expenses:** to only be used by employers 54527, 39759, and 35628 to report the expense payments made to jailers, sheriffs, and county judge-executives.
- **Alternate Sick Leave Payment:** to be used if an employer participates in the Alternate Sick Leave Program with KRS. Alternate sick leave payments and regular pay must not be combined in a single record.
- **Furlough:** to be used each month an employee is on furlough. If the employee is on furlough for a partial month, use this payment reason - a separate record for regular wages is NOT required.
- **Layoff:** to be used each month an employee is in layoff status. If the employee is on layoff status for a partial month, use this payment reason - a separate record for regular wages is NOT required.

- **Summer Months:** to be used for school board employees, head start employees, school nurses, university employees and School for the Deaf/Blind employees if they are not paid during the summer months.

Payroll Frequency: This is a required field and should indicate how often the employer runs payroll for this employee. Identifying the payroll frequency allows KRS to provide accurate benefit calculations and monitor pay fluctuations. The options for this field are Monthly, Semi-Monthly (twice per month), Bi-Weekly (every two weeks) or Weekly.

Position Status: This is a required field. The options for this field are:

- Regular Full Time
- Part Time
- Probationary (CERS use only)
- Seasonal
- Temporary
- Emergency
- Interim
- Regular Full Time Less Than 12 Months
- Intermittent Employee

Please see the Membership chapter for explanations and statutory limitations of each status.

Posting Month: This is a required field. The posting month indicates the period to which a transaction will be applied, which should usually be the same as the report month. Wages should be reported when paid, not when earned, with a few exceptions: retroactive payments, prior period adjustments or to correctly award service credit for the first and last months of employment.

Example 1: John Doe has been a continuous employee for the City of Somewhere for five years. In February, John Doe was paid $3,000. For the Report month of February (report due March 10th), his salary of $3000 would be reported with a posting month also of February.

Example 2: Robert Smith began employment with the City of Somewhere on February 23rd. He received his first paycheck on March 8th, with $400 earned in February and $600 earned in March for the total sum of $1000. On the March report (due April 10th), Robert Smith would have two records. The first record would have a posting month of February with reported salary of $400 and an Employment Begin Date. In the next record, the posting month would be March with reported salary of $600. This allows KRS to properly credit Robert Smith with service credit for the first month of employment.

Example 3: Jane Johnson terminated employment with the City of Somewhere on February 28th. She received her last check in the amount of $2000 on March 8th. On the March report (due April 10th), Jane's wages of $2000 will be reported with a posting month of February and an Employment End Date and Employment End Reason. This allows KRS to properly award service credit to Jane's account.

Example 4: In February 2012, the reporting official for City of Somewhere realized she had not reported Sally Brewer's salaries or contributions to KRS for the months of July 2011, August 2011 and September 2011. Sally was paid $2500 each of those months and in February 2012.

To report these retroactive payments on the February report (due March 10th), Sally will have four contribution records with posting months of February 2012, July 2011, August 2011 and September 2011. For each of these posting months, the salary reported should be $2500.

Example 5: In February 2012, Tom Martin was awarded $500 additional pay for each of the months of November 2011 (previously reported salary of $3000) and December 2011 (previously reported salary of $3000). Tom also was paid $3500 in wages for February 2012.

<u>For web reporters:</u> Tom will have a record with the posting month of February 2012 with salary reported of $3500. On the next record, when the posting month is changed to November 2011, the previously reported salary of $3000 will display. Overwrite this amount with $3500. Click 

. On the next record, when the posting month is changed to December 2011, the previously reported salary of $3000 will display. Overwrite this amount with $3500. Click 

.

<u>For file reporters:</u> Please see the description for the field titled "Increase / Decrease Salary" below for instructions.

Post-Tax Employee Contribution (Post-Tax EECON): This is a required field. Report contribution here if the employee owes post-tax contributions based on the posting month used or a post-tax IPS payment. Report zero in this field if the member does not have any post-tax contributions.

Prefix: This field is optional and should reflect the prefix of the member's name as maintained on the member's employment record. The options for this field are "Mr." or "Ms."

Pre-Tax Employee Contribution (Pre-tax EECON): This is a required field. Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported. If the employee is in a non-participating position, then report zero in this field. This field may be used to report pre-tax IPS contributions. This field will populate once the 

button is clicked.

Rate of Pay: This is a required field. This field allows KRS to calculate actual hours worked to determine service credit. Include three decimal positions and a decimal point. If the Rate of Pay changes in the middle of the month, report the Rate of Pay that was effective at the end of the Posting Month. Report only an employee's regular rate of pay. Do NOT accumulate any additional pay such as overtime in this field.

Salary that Exceeds IRS Limit: This is a required field if any portion of the salary exceeds the IRS limit for the fiscal year. No contributions should be reported on this amount.

Salary: This field is required. The actual wages paid to the employee for the month should be reported in this field. If reporting a zero in this field, it must be accompanied by an appropriate payment reason. The portion of wages earned in the posting month that exceed the IRS fiscal year limit should be excluded from Salary and reported in the "Salary that exceeds IRS limit" field.

Scheduled Hours Per Day: This is a required field. Hours may be reported in increments and should include at least two decimal positions. Complete this field with the employee's scheduled hours per day based on a five-day work week, prior to any adjustments for flexible or alternate work schedules.

> **Example 1:** An employee is scheduled to work 40 hours per week. This Employee elects to work four 10-hour days. In the Scheduled Hours per Day field the employer would report "8.00" scheduled hours per day.
>
> **Example 2:** A firefighter is scheduled to work 24 hours on duty and 48 hours off. In the Scheduled Hours per Day field, the employer would report "24.00" scheduled hours per day.

Sick Leave Accrual Rate: This field is required if Sick Leave Hours or Sick Leave Days has a value and should contain the number of hours that equals a sick leave day.

Sick Leave Days: This field is required if an Employment End Date is reported with an Employment End Reason of Retirement, Death or Termination AND the employer participates in the Alternate Sick Leave plan. This data must be reported in days and may be reported in increments. A zero balance is allowed to be reported.

Sick Leave Hours: This field is required if an Employment End Date is reported with an Employment End Reason of Retirement, Death or Termination AND the employer participates in the Standard Sick Leave plan. This data must be reported in hours and may be reported in increments. A zero balance is allowed to be reported.

Social Security Number (SSN): This is a required field. Employers must report a valid SSN for all employees, as shown on the employees Social Security card. Incorrect SSNs may result in contributions posting to the wrong member's account or to an invalid member record being created. SSNs reported with all zeros or other invalid combinations will result in the contribution record receiving an error status, which can delay posting to the member's account or cause contributions to be returned to the employer.

State: This field is required and should contain the state related to the member's mailing address.

Suffix: This field is optional. This field should reflect the member's legal name as maintained on the member's employment record. The options for this field are:

- MD = Medical Doctor
- II = Second
- III = Third
- IV = Fourth
- V = Fifth
- VI = Sixth
- JR = Junior
- SR = Senior

Type of Rate of Pay: This field is required and should not be confused with Payroll Frequency. This field is used to calculate a member's base salary. The options for this field are Hourly, Monthly, or Annual.

Zip Code: This field should contain the postal zip code related to the member's mailing address. The first five digits of the zip code are required. The last four digits are optional.

Appendix C - Contribution Groups

All rates below are current as of July 2013 and are subject to change based on future legislation.

Retirement System	Employer Plan Code	Contribution Group Code	Contribution Group Description	EECON %	HICON %	ERCON %
KERS	KERSNHZ	KNHZNH	KERS Non-Hazardous - No Health Insurance	5.0	0.0	26.79
KERS	KERSNHZ	KNHZHI	KERS Non-Hazardous - Health Insurance	5.0	1.0	26.79
KERS	KERSNHZ	KNHZCB	KERS Non-Hazardous – Cash Balance	5.0	1.0	26.79
KERS	KERSNHZ	KNHZRR	KERS Non-Hazardous - Retired Re-employed	0.0	0.0	26.79
KERS	KERSNHZ	KNHZNP	KERS Non-Hazardous - Non-Participating	0.0	0.0	0.0
KERS	KERSHZ	KHZNH	KERS Hazardous - No Health Insurance	8.0	0.0	32.21
KERS	KERSHZ	KHZHI	KERS Hazardous - Health Insurance	8.0	1.0	32.21
KERS	KERSHZ	KHZCB	KERS Hazardous – Cash Balance	8.0	1.0	32.21
KERS	KERSHZ	KHZRR	KERS Hazardous - Retired Re-employed	0.0	0.0	32.21
KERS	KERSHZ	KHZNP	KERS Hazardous - Non-Participating	0.0	0.0	0.0
CERS	CERSNHZ	CNHZNH	CERS Non-Hazardous - No Health Insurance	5.0	0.0	18.89
CERS	CERSNHZ	CNHZHI	CERS Non-Hazardous - Health Insurance	5.0	1.0	18.89
CERS	CERSNHZ	CNHZCB	CERS Non-Hazardous – Cash Balance	5.0	1.0	18.89
CERS	CERSNHZ	CNHZRR	CERS Non-Hazardous - Retired Re-employed	0.0	0.0	18.89

Retirement System	Employer Plan Code	Contribution Group Code	Contribution Group Description	EECON %	HICON %	ERCON %
CERS	CERSNHZ	CNHZNP	CERS Non-Hazardous - Non-Participating	0.0	0.0	0.0
CERS	CERSHZ	CHZNH	CERS Hazardous – No Health Insurance	8.0	0.0	35.70
CERS	CERSHZ	CHZHI	CERS Hazardous - Health Insurance	8.0	1.0	35.70
CERS	CERSHZ	CHZCB	CERS Hazardous – Cash Balance	8.0	1.0	35.70
CERS	CERSHZ	CHZRR	CERS Hazardous - Retired Re-employed	0.0	0.0	35.70
CERS	CERSHZ	CHZNP	CERS Hazardous - Non-Participating	0.0	0.0	0.0
SPRS	SPRSHZ	SHZNH	SPRS Hazardous - No Health Insurance	8.0	0.0	71.15
SPRS	SPRSHZ	SHZHI	SPRS Hazardous - Health Insurance	8.0	1.0	71.15
SPRS	SPRSHZ	SHZCB	SPRS Hazardous – Cash Balance	8.0	1.0	71.15
SPRS	SPRSHZ	SHZRR	SPRS Hazardous - Retired Re-employed	0.0	0.0	71.15
SPRS	SPRSHZ	SHZNP	SPRS Hazardous - Non-Participating	0.0	0.0	0.0

Glossary

Click a letter to link to that section in the glossary

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A

B

Balancing Employer: An entity who submits the monthly summary and payment for a participating employer.

Bonus: Bonus pay is defined as a sum of money granted or given to an employee in addition to regular pay, usually in appreciation for work done, length of service, etc. Before a bonus is paid to employees, employers should contact their ECE representative so that KRS can determine if the payment meets the definition of a bonus and will be treated as bonus payments according KRS 61.510(13). If the payment does meet the definition of a bonus, and the payment(s) provided to any employee is in excess of one thousand dollars ($1,000) in a fiscal year, the payment amount(s) will be averaged over the employee's total service with the system in which it is reported.

C

Change Password Module: The series of screens in ESS where a user may change the password related to his\her account.

Change Security Question Module: The series of screens in ESS where a user may change the security question related to his\her account.

Contact Person: The employer designates an individual as a specific type of contact for KRS. Contact types include: Agency Head, E-Mars, Human Resources, IT, Legal Contact, Payroll and Reporting Official. More than one person may be designated as a contact type; however, one must be designated as the Primary Contact for each employer.

Contact Persons Module: The series of screens in ESS used to add and\or edit the contact person for an employer.

Contribution Group: Each employee belongs to a Contribution Group. Contribution Group is a field within the monthly report which is used to "organize" employees into different contribution rate categories (typically based on their participation date). Furthermore, Contribution Group is also used to validate the contribution amounts for each employee being reported to KRS.

Contribution Record: In the detail monthly report, the contribution record provides all required information for an employee. Each employee will have at least one contribution record on the monthly report. A separate record should be submitted anytime an employee has multiple payment reasons, posting months, contribution groups, job positions or position statuses for the report month.

Creditable Compensation: Creditable Compensation is the salary that is reportable to KRS and consists of all salary, wages, tips, and fees, including payments for compensatory time, paid to a member as a result of services performed for the employer, including time when the member is on paid leave, which are includable on the member's federal form W-2. Compensatory payments should only be reported as Creditable Compensation for members whose participation date is prior to 9/1/08. Creditable Compensation does not include Workers' Compensation or lump sum payments for accrued vacation or sick leave, except as provided in KRS 78.616(5). Please refer to Chapter 1, KRS Information for further information.

D

Death Notice Module: The series of screens within ESS used to report the death of current or former employees directly to KRS.

Download Member ID Module: The screens in Employer Self Service that allows an employer to view and download the Member ID, SSN, Name, Participation Date and Contribution Group Category of new and existing employees.

E

E-Check: A method of electronic payment wherein the user enters specific information from a paper check into the Employer Self-Service website and the payment is directly debited from the bank account using the information entered, including the check number.

Edits: A series of business rules that each file and then each contribution record must pass when being processed by KRS. If enough file edits fail, then the file will be rejected. Records that fail the edits will be considered in Error and will have to be corrected before they can be posted to an employee's account.

EFT (electronic funds transfer) : A method of electronic payment wherein the user enters specific information from a bank account into the Employer Self-Service website, and the payment is directly debited from the bank account using the information entered.

Emergency: Position status in KERS and CERS which is limited to thirty (30) working days and not renewable.

Employer Administrator: The individual selected by each employer to administer the users of the Employer Self-Service site for that particular employer. This person is responsible for setting up new users and maintaining those user accounts. KRS must be made aware of any changes to the Employer Administrator by receiving a completed Form 7071 from the employer in order to create an account for the new Employer Administrator.

Employer Code: A four or five-character alphanumeric code assigned by KRS to identify each employer.

Employer Compliance and Education (ECE) Representative: A KRS employee who acts as a liaison between KRS and the employer. The ECE Representative provides assistance answering questions surrounding employer reporting and works to ensure compliance with state and federal statutes, administrative regulations, and KRS policies and procedures. The ECE representative used to be referred to as the Field Representative for your agency. Please click here to find your ECE Representative.

Employer Contribution Record Layout: A format provided by KRS to be used by employers wishing to report via an uploaded detail file each month. This layout serves as a blueprint for the monthly report. The layout may be accessed on the KRS website or by clicking here.

Employer Pay Credit: the portion of employer contributions that will be deposited into member accounts in the new tier each month (currently 4% for non-hazardous and 7.5% for hazardous).

Employer PIN: A unique Personal Identification Number (PIN) will be assigned to each Employer Self-Service user upon registration. The initial PIN will be emailed to you. You must log in within 24 hours to reset the PIN. If not reset, the initial PIN will expire within 24 hours. The PIN will need to be used when contacting KRS via phone or when using Employer Self Service.

Employer Self Service (ESS): An employer website available to participating employers that allows for electronic maintenance of employer contact information, user accounts, and submission of monthly reporting and payment.

Employment Begin Date: A calendar date that must be entered for new hires, re-hires, changes in Contribution Groups, changes in Position Status, and changes in Job Position.

Employment End Date: Employment End Date represents the calendar date a member terminates employment, or changes Contribution Groups (e.g. hazardous to non-hazardous), Position Status or Job Position with the same employer.

Enter Report Details Module: The series of screens within Employer Self-Service that will be used to enter monthly report details for each employee if the employer is not submitting a file for the monthly report.

F

File Certification: For an employer to submit the monthly detail contribution report via file, the file must pass the validations for proper file format and proper data in each field, within a determined threshold. Once the file has passed the validations, the file is considered certified and will be accepted by KRS.

File Layout: *See Employer Contribution Record Layout*

G

H

Hazardous Duty Coverage: An employer may elect to provide additional benefits for employees who are in a position that meets the definition of hazardous duty according to KRS 61.592. See the Hazardous Duty Coverage section in the Membership chapter for further information.

Health Insurance Contribution (HIC): Per KRS 61.702(2)(b), the additional one percent contribution due from members who begin participating with a state-administered retirement plan after September 1, 2008. The additional 1% contribution is deposited into a non-refundable 401(h) account.

Health Insurance Reimbursement: Per 61.637(17)(b), if a retiree has an initial participation date prior to September 1, 2008 (on the first account), but is reemployed on or after that date in a participating position and has elected health insurance coverage through KRS, the employer will be required to reimburse KRS for the contribution made for single coverage health insurance for the retiree.

Hyperlink: A word, phrase, picture, icon, etc, in a computer document on which a user may click to move to another part of the document or to another document.

I

Installment Purchase of Service (IPS): Payments deducted from a member's salary for the purchase of service credit per an existing contract between the member and KRS.

Interim: Status for positions in KERS established for a one-time or recurring need, not to exceed nine (9) months.

Intermittent: Position status for those employees who receive creditable compensation which must be reported to KRS, however maintain a sporadic work schedule and may not earn wages every month.

Invoice: An itemized, electronic billing or credit issued to an employer that is viewable through Employer Self Service. Some examples of invoices include the Monthly Reporting

Invoice, Omitted Employer billings, Standard Sick Leave billings and Health Insurance Reimbursement billings.

Invoices Module: The series of screens within ESS used to review and manage invoices. *See also Invoices.*

J

K

L

M

Manage Users Module: The series of screens within ESS that the employer administrator will use to add/edit/delete users and their security roles.

Member ID: A unique identifier assigned to employees by KRS after the first reported payroll transaction. Member ID is associated with a person and is retained throughout the member's life cycle with KRS. For example, the Member ID remains the same even if the member changes employers. The member ID also follows the member into retirement.

Member Self Service: A website available to participating members that allows for electronic maintenance of member contact information, access to account information and forms, ability to generate benefit and service purchase estimates and seminar registration.

Membership Participation Date: The date a member first contributes to a state-administered retirement system, by way of contributions submitted through employer reporting. Participation date is used to determine levels of benefits.

Monthly Packet: An electronic packet that will be accessible by employers through the Employer Self-Service site. This packet will contain various reports to inform employers of reporting errors and necessary changes to monthly reporting.

Monthly Packet Module: The series of screens within ESS where an employer can access the Monthly Packet. *See also Monthly Packet.*

Monthly Summary: The electronic summary of monthly contributions; this submission will contain totals for the monthly report and will allow for payment of the monthly contributions.

N

O

Office Locations Module: The series of screens within ESS that an employer will use to add and\or edit the addresses of the office locations.

P

Part-Time: Position status in KERS and CERS which may be permanent but requires less than a calendar or fiscal year average of one hundred (100) hours of work per month. If an employee is working in more than one job in the same system, a combination of hours will be used to determine eligibility.
Exception: Part-time noncertified school board positions are positions that require an average of less than 80 hours of work per month over actual days worked in a school year.

Participation Date: *See Membership Participation Date*.

Password: A security measure for signing in to the Employer Self Service website that is assigned to the user upon registration. If not reset, the initial password will expire within 24 hours. Valid passwords are 8 to 16 characters long, are case sensitive with at least one uppercase letter required and should not contain spaces. Please use at least one letter and one number. The following characters are permissible: Aa-Zz, 0-9, (@, #, !, %, and $).

Payment Accounts Module: The series of screens within ESS that will be used to add and\or edit the payment accounts an employer will utilize for KRS.

Payment Reason: Designates the type of reported compensation which explains fluctuations in salary and impacts service credit, eligibility for benefits and benefit calculations.

Penalty: Per KRS 61.675 and KRS 78.625, if an employer fails to submit all contributions, summary, and\or payment to KRS by the tenth (10th) of the month following the period being reported, then the employer is subject to a fine of the interest on the delinquent contributions at the actuarial rate adopted by the board compounded annually, but not less than one thousand dollars ($1000). Per KRS 78.615, if a school board employer fails to file the annual report for a fiscal year with KRS no later than twenty (20) days following the completion of the fiscal year, KRS shall impose a penalty on the employer of one thousand dollars ($1,000) if the information is not submitted by the date required with an additional two hundred and fifty dollars ($250) for each additional thirty (30) day period the information is reported late.

Pension Spiking: Annual increases in an employee's creditable compensation greater than ten percent (10%) over the employee's last five (5) fiscal years of employment that are not the direct result of a bona fide promotion or career advancement. The pension spiking definition only applies to members who began participation prior to 1/1/2014 and retire after 1/1/2014.

Position Status: Position Status is used to determine retirement contribution eligibility. Salary and contributions are to be reported for regular full-time positions.

Posting Month: The year and month to which a transaction is to be applied. Posting Month is used to differentiate regular contributions, prior period adjustments and retroactive payments.

Note: Report Month and Posting Month will normally be the same date unless reporting a retroactive payment or prior period adjustment or adjusting wages for the first and last month of employments.

Primary Employer Reporting (ER) Contact: A KRS employee in the Employer Reporting branch assigned to an employer to address balancing and edit-related reporting issues. Please click here to find your ER Contact.

Prior Period Adjustment: Prior Period Adjustments are identified as transactions submitted to rectify errors in a previously submitted transaction. The Posting Month indicates the month to which the adjustment is to be applied.

Probationary: Position status in CERS which is not to exceed twelve (12) months and not renewable. Also referred to as temporary. Probationary periods in KERS and SPRS are not recognized in statute and are required to be reported to KRS as regular full-time.

Q

R

Regular Full-Time: Status for positions in KERS, CERS, and SPRS that average one hundred (100) or more hours per month over a calendar or fiscal year. Exception: noncertified school board employees are considered regular full-time if the employee averages eighty (80) or more hours per month over actual days worked within a school year.

Regular Full Time Less Than 12 Months: Positions in KERS or CERS that are held by regular full-time employees who do not work 12 months per year but are paid over 12 months, excluding classified employees of local school boards.

Report Month: A Report Month is the year and month for which the employer is submitting the contribution report. An employer contribution file must only contain records for one unique report month.

Reporting Employer: A Reporting Employer is an entity who submits the monthly contribution detail report for a participating employer.

Reporting Official: The Reporting Official is the person designated by each employer as the primary contact for KRS.

Retiree Self Service: A website available to retired members and their payees that allows for electronic maintenance of retiree contact information, access to account information and forms and online health insurance enrollment.

Retroactive Payment: Retroactive Payments are identified as transactions submitted for Posting Months prior to the Report Month where no previous reporting has been submitted.

S

Seasonal: Position status in KERS and CERS which is temporary in duration, which coincide in duration with a particular season or seasons of the year and which may recur regularly from year to year and is limited to nine (9) months, with the exception of noncertified school boards which shall not exceed six (6) months.

Secure Email Portal: A secure email solution that protects confidential information exchanged between KRS and participating agencies. The portal uses strong encryption to safeguard the confidentiality of email communications and greatly reduces the risk of costly disclosures that could put our members at risk of identity theft and other fraudulent activity. To register for the secure email portal, please click here for the User Manual.

Security Roles: Security Roles can be assigned by each employer to users of Employer Self Service to limit the accessibility of information available to the user both through the site and from KRS via telephone.

Seminar Registration: Allows employers to register for seminars in ESS. Detailed information for each seminar including the session, topic to be discussed, date and time is displayed.

Seminars Module: *See Seminar Registration.*

Severance Pay: Severance Pay is defined as additional pay given to an employee when his/her employment ends.

State Funded Expenses: State Funded Expenses refer to annual expenses paid to jailers, sheriffs, and county judge executives for performance of duties, for which employer contributions are billed to individual county employers.

Submit Monthly Summary Module: The series of screens within ESS that will be used to submit the monthly summary and payment for the monthly report. *See also Monthly Summary.*

T

Template: In order for an employer to submit the monthly detail report, a template will be available in ESS once the previous month's report has been posted. In Upload Detail File, a template will be created every month once the file has been certified by KRS to allow the employer to upload the (next month's) detail file. In Enter Report Details, a template is created every month containing the detail of the previous reporting to avoid requiring the employer to manually enter all employee information. This allows the employer to review the contribution details and only update those records where a change needs to be reported.

Temporary: Status for Positions in KERS which may not to exceed nine (9) months and positions with CERS not to exceed twelve (12) months (also referred to as probationary under CERS) and not renewable.

U

Upload Detail File Module: The series of screens in ESS that will be used to upload the monthly detail contribution file for employers who are reporting via an electronic file. *See also* *Employer Contribution Record Layout*.

Upload End of Year (EOY) File Module: The series of screens in ESS used for a school board employer to upload the EOY report to KRS no later than the 20th of July.

User: A person the employer assigns to access Employer Self Service. Each user will be assigned a security role by the Employer Administrator. In order to be set up as a user, the person must first be designated as a contact person.

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