Employer Contribution Record Layout

July 2021
Version 2.2

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Revision History

Date	Version	Page Numbe	Field Name	Reason for change(s)
9/24/09	1.2	p10 p21 p22	• Definitions of Key Terminology (Position Status) • Employment Begin Date • Employment End Date	• Added language to clarify that there is an exception for employees classified by an employer as part-time but who meet the definition of full-time per KRS 61.510(21) and 78.510(21). The employee must have salary and contributions reported. • Amended language to clarify that Employment Begin Date and Employment End Date need to be entered for a change in Position Status and Job Position.
10/22/09	1.3	p25 p13	• Payment Reason • Rule 3	• Added Contribution Group as a required field to the IPS Payment Reason. Removed language pertaining to FTP. Employers will not be allowed to FTP files. Any files larger than 2MB will be compressed and submitted via ESS. Updated General Rule 3 stating the same.
11/30/09	1.4	p11 p24 p25 p14	• Position Status Terminology • Position Status • Payment Reason • Rule 12	• Added Regular Full Time Less than 12 Months and Intermittent • Added Intermittent Employee as a Position Status • Added Summer Months as a Payment Reason • Update the language to provide clarity on reporting numeric fields.

Date	Version	Page Numbe	Field Name	Reason for change(s)
01/04/10	1.5	p24 p13 p15 p29	• Job Position • Rule 3 • Rule 20 • Scheduled Hours Per Day	• Updated the Job Position codes to be four characters as the field is four characters long. • Added additional language which clarifies the type of compression which may be used when compressing files over 2MB. • Updated the rule to include naming convention for a compressed file. • Added additional language to address part-time employees who do not have regularly scheduled hours per day.
03/5/10	1.6	p15 p24 p9; p25	• Rule 19 • Job Position • IPS	• Updated Rule 19 to allow for multiple records in a single month if an employee holds multiple positions. • Added code for County Attorney Employees. • Clarified IPS language.
09/1/10	1.7	p8 p16 p21 p22 p33 p34 p37	• Adjustment • Rule 23 • Employment Begin Date • Employment End Date; Employment End Reason • Estimated Additional Compensation • Gender • Accumulated Sick Leave Fields	• Added language to clarify prior period adjustment submissions through the file. • Added clarification around adjustments to be reported through the file. • Clarified Employment Begin Date provided for current employees at go live of the new system. • Clarified instances when Employment End Date and Employment End Reason should be provided. • Clarified language for what is to be reported for Estimated Additional Compensation • Added “Unknown” as an option for Gender. • Provided clarification for when sick leave fields are required for reporting.

Date	Version	Page Numbe	Field Name	Reason for change(s)
07/10/13	1.8	p8	• Contribution Group	• Added new language to define contribution groups, including new Cash Balance plan.
		p11 - 12	• Position Status	• Added clarifying language to Intermittent and Regular Full Time Less Than 12 Months positions and updated Examples
		p12	• Creditable Compensation	• Added clarifying language to the definition
		p14-17	• General Rules	• Changed language regarding the file format in Rule 1. • Updated the use of decimal positions in Rule 12. • Clarified calculation of employer contributions in Rule 13. • Added language to define which employees should be included in the file in Rule 24.
		p22	• Member ID	• Updated information on receiving the Member ID
		p23-24	• Employment End Reason	• Added clarifying language to the Rules and Information
		p26-29	• Payment Reason	• Removed Payment Reason 05= Probationary Period Completion • Update Severance Pay examples • Added new language regarding the 08=Alternate Sick Leave Payment
		p31	• Type of Rate of Pay	• Added clarifying language to the Rules and Information

Date	Version	Page Numbe	Field Name	Reason for change(s)
		p34	• Estimated Additional Compensation	• Revised language in the Rules and Information
		p38	• Accrued Sick Leave Days • Accrued Sick Leave Hours	• Updated Rules for Sick Leave for Cash Balance plan
		p38-39	• Sick Leave Accrual Rate	• Changed field name to Hours in a Sick Leave Day. Updated Description.
		p39	• Leave Balance fields	• Updated descriptions for Annual Leave fields to exempt members in the Cash Balance Plan.
		p40	• Compensatory Leave	• Updated Rules for members after 9/1/2008.
		p45	• Appendix 1	• Added new 'CB' Contribution Groups for each retirement plan.
10/23/13	1.9	p13	• Definitions	• Added definition of Compensatory Leave for clarification.
		p27-30	• Payment Reason	• Added payment reason and explanation for Lump Sum Compensatory Payment at Termination.
02/22/21	2.0	p8	• Introduction	• Updated Introduction and contact information.
		p12-14	• Definitions of Key Terminology	• Added new Position Status and example of Volunteer and Retired Police Officer. • Added clarification for nominal fee exclusion for volunteer to Creditable Compensation. • Added Nominal Fee description.

Date	Version	Page Numbe	Field Name	Reason for change(s)
02/22/21	2.0	p17-18	• General Rules	• Updated Rule 20 to change the file naming convention. • Updated Rule 24 to add language to clarify reporting requirement for volunteer positions and Retired Police Officers. • Added Rule 25, instructions for reporting international address, reference to USPS website added. • Added Rule 26, information on current contribution rate, reference to KPPA website.
		p27-28	• Position Status Field	• Added new position status of Volunteer, new Position Status of Retired Police Officer, and updated Rules and Information.
		p33	• Scheduled Hours Per Day	• Added clarification for reporting nominal fees for volunteers.
		p34	• Rate of Pay Field	• Added clarification for reporting nominal fees for volunteers.
		p34	• Type of Rate of Pay Field	• Added clarification for reporting nominal fees for volunteers.
		p42	• International Country Code Field	• Updated Rules and Information to refer to General Rules section for reporting information.
		p44	• Work Email Address Field	• Added field for reporting work email address.
		p49-50	• Appendix I • Appendix II	• Appendix I- Contribution Groups, removed historical rate. • Removed Appendix II- Country listing.
03/05/21	2.1	p20,48	• Header Record • Footer Record	• Changed Header Length • Changed Footer Lenth
07/28/21	2.2			• Updated entire document to reflect agency name changed to Kentucky Public Pensions Authority (KPPA).

START - Employer Contribution Record Layout

Kentucky Public Pensions Authority (KPPA) requires participating employers or their file providers to electronically report according to the Strategic Technology Advancements for the Retirement of Tomorrow (START) Employer Contribution Record Layout. Reporting is on a monthly basis, and includes wages and contributions along with specific member employment and demographic information. Employers may generate a flat file in the prescribed format (outlined below) which can be uploaded via the secure KPPA Employer Self-Service website. Employers with larger employee populations (e.g., over 100 employees) are strongly encouraged to use the flat file reporting option. Employers with smaller employee populations may use the KPPA Employer Self-Service website to enter their report information.

This document contains technical format and data requirements which are to be included in the Employer Contribution Record Layout:

- Definitions of Key Terminology used in the Employer Contribution Record Layout
- General rules pertaining to the revised file format
- The fixed length file format
    - The Report Header Record Format
    - The Detail Contribution Transaction Record Format
    - The Report Footer Record Format
- Details of the layout, fields, and key rules pertaining to each field

If you have any questions regarding this document, please contact your ERCE Representative.

1 Definitions of Key Terminology – Employer Contribution Record Layout

TERMINOLOGY	DESCRIPTION	EXAMPLE(S)
Report Month	A Report Month is the period for which the employer is submitting the contribution report (the year and month of the contribution report). A START employer contribution file must only contain records for one unique report month.	▪ An employer submitting a report for August 2013 (which is due to KPPA by September 10, 2013) will use 201308 as the Report Month.
Posting Month	A Posting Month is the year and month to which the transaction is to be applied. START uses Posting Month to differentiate regular contributions, prior period, and retroactive adjustments. Report Month and Posting Month will normally be the same date unless reporting a retroactive payment or prior period adjustment.	▪ An employer submitting a report for August 2013 (which is due to KPPA by September 10, 2013) will indicate regular transactions by a posting month of 201308. Prior period adjustments or retroactive payments will have a posting month less than the report month. Prior period adjustments and retroactive payments are explained further below in this section. ▪ Wages paid in August (payroll) must be reported with a posting month of August in order to receive proper service credit. ▪ In order to properly award service credit, wages must be reported for each month in which the employee performs work. If an employee is hired late in the month and won't be paid for work until the following month, the employer will need to include multiple (separate) records for each month to which contributions should be applied. For instance, if a member is hired January 25th, but wages are first paid in February, there will need to be two separate records on the February Contribution Report. For the Report Month of February, one record will list a Posting Month of January and will contain only those wages earned in the month of January. The other record will have a Posting Month of February and will contain the remainder of wages paid in February. Please note this is only applicable the first month of employment. ▪ Also, wages must not be reported after the effective employment end date of an employee. If wages are paid to an employee in the month following termination, the Posting Month on those wages will need to be changed to reflect the last month of employment. For instance, if an employee terminates employment 8/31/2013, but receives a paycheck in September 2013, those wages will be on the

TERMINOLOGY	DESCRIPTION	EXAMPLE(S)
		September Contribution Report with a Posting Month of 201308.
Contribution Group	Each member belongs to a Contribution Group. Contribution Group is a field within the file layout which is used to "organize" employees into different contribution rate categories (typically based on their participation date). Furthermore, Contribution Group is used to validate the contribution amounts for each member being reported to KPPA. See Appendix I for a full list of contribution groups for each system.	▪ An employee must be assigned to a contribution group. The group should be assigned based on the system and plan (hazardous or non-hazardous) into which a member will contribute. There are five possible Contribution Group 'categories' to which a member may be assigned. ▪ Without Health Insurance (NH) – If the member's participation date with a state administered retirement system is prior to 9/1/2008, the employee does not owe health insurance contributions. ▪ With Health Insurance (HI) - If the member's participation date with a state-administered retirement system is on or after 9/1/2008 but prior to 1/1/2014, the member pays regular employee contributions and the 1% health insurance contribution. ▪ Cash Balance (CB) – If a member's participation date is on or after 1/1/2014, the member will be a part of the cash balance plan. This member pays regular employee contributions and the 1% health insurance contribution. ▪ Retired/Reemployed (RR) – If a member has retired from KERS, CERS or SPRS and returns to work on or after 9/1/2008 in a retirement- eligible position, then the member will not contribute to the system, but Employer Contributions are owed. ▪ Non-Participating (NP) – This should be used to report employees who are not currently eligible for participation in the retirement system, but who must be reported. No contributions will be remitted for these employees.
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. Adjustments must be reported in the detail file and must be submitted as a difference (delta) in the original amount and the adjusted amount. KPPA expects the following fields to be adjusted using deltas through the monthly file submission: Salary; Salary that exceeds IRS limit; Pre-Tax	▪ An employer submitting a report for August 2013 may submit a prior period adjustment for June 2012 by submitting a Posting Month of 201206. ▪ June 2012 wages for a specific member were originally reported as $1,250.00, but should have been reported as $1,500.00. The difference (delta) of $250.00, along with the appropriate contributions,

TERMINOLOGY	DESCRIPTION	EXAMPLE(S)
	EECON; Post- Tax EECON; and Pre-Tax HICON. Exception: Adjustments to the Contribution Group field requires the record be reversed entirely and a new record added. Necessary adjustments to other fields, e.g. Position Status, Job Position, Rate of Pay, will be submitted outside the regular monthly report, by utilizing the Adjustments tab on the Submit Monthly Summary module in Employer Self Service. Demographic changes, such as changes in address, will not need to be adjusted for prior periods. Employers should simply report the new demographic information on the next monthly report submission.	must be reported as a Prior Period Adjustment with a Posting Month of June 2012 (in the August report). ▪ A member was originally reported as non- hazardous (CNHZNH) with a Posting Month of June 2012 for $1000.00, but should have been reported as hazardous (CHZNH). Two (2) records will need to be submitted to correct this record. One record for -$1000.00 for CNHZNH will need to be reported with a Posting Month of June 2012 to negate the record. A 2nd record for $1000.00 and the appropriate position code will need to be reported with a Posting Month of June 2012 to complete the Prior Period Adjustment.
Retroactive Payment	Retroactive Payments are identified as transactions submitted for Posting Months prior to the Report Month. Employers must include a separate record for each month a retroactive payment is being reported. For example, if a retroactive payment spans three months, three separate records with different Posting Months are expected in the detail file.	▪ An employer submitting a report for August 2013 may submit a Retroactive Payment for August 2012 by entering a Posting Month of 201208. ▪ An employer submitting a report for August 2013 that includes retroactive payments for June 2012, July 2012, and August 2012 must report three separate retroactive records; one with a Posting Month of 201206, a second with a Posting Month of 201207, and a third with Posting Month of 201208.
Employment End Date	Employment End Date represents the date a member terminates employment, or changes Contribution Groups (e.g. hazardous to non-hazardous), Position Status or Job Position with the same employer. Employment End Date is required and must be reported with an Employment End Reason as it impacts the accuracy of a member's account.	▪ A member previously working in a non- hazardous position for Employer X transfers to a hazardous position with the same employer on August 1, 2013. A July 31, 2013 Employment End Date must be reported along with an Employment End Reason of change in system, plan, Contribution Group or Job Position for the employee's previous non-hazardous position.
Installment Purchase of Service (IPS)	An Installment Purchase of Service (IPS) refers to the payments deducted from a member's salary for the purchase of service credit per an existing contract between the member and KPPA. The payment must be reported in a separate record (in addition to a regular contribution record) with a payment reason of **04** - IPS payment. Payments should be recorded in the appropriate Pre-tax EECON or Post- tax EECON field, as indicated in the installment contract. In addition, negative amounts CANNOT be reported when using the IPS payment reason. When reporting IPS, only a subset of the fields in the file layout should be reported. Required fields for IPS payments are Posting Month, SSN, Member ID, DOB, Gender, First & Last Name, Contribution Group, Payment Reason, Pre-tax or Post- tax EECON. All other fields should be filled with spaces.	▪ A member enters into an (IPS) agreement for omitted service. Monthly payments of $75.00 are to be withheld on a pre-tax basis and remitted with the contribution report per the member's contract with KPPA. The member's regular wages and contributions will be submitted with a payment reason of 00 - Regular Pay. A second record must be reported with $75.00 in the Pre-Tax EECON field (without salary) with a payment reason of 04 - IPS payment.

TERMINOLOGY	DESCRIPTION	EXAMPLE(S)
	IPS records should reflect the member's current Contribution Group. Report IPS payments on a monthly basis; they may be reported even if any regular contributions are not being reported for the member. An IPS payment amount in excess of the contract payment CANNOT be reported. IPS payments determined to be in arrears may be reported, in which event the total IPS payment amount may exceed the monthly contract.	
Position Status	Position Status is used to determine retirement contribution eligibility. Salary and contributions are to be reported for regular full-time positions. A salary must be reported for probationary, seasonal, temporary, interim, emergency and part-time positions; however, contributions must NOT be reported. Exception: Employees classified by an employer as part-time but who meet the definition of full-time per KRS 61.510(21) and 78.510(21) must have salary and contributions reported. Additionally, positions not eligible for contributions must be reported by using the non-participating Contribution Group (KNHZNP, KHZNP, CNHZNP, CHZNP, and SHZNP). ▪ 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. NOTE: Substitute noncertified school board employees who meet the above requirement shall be reported as regular full-time. ▪ 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. 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. NOTE: Substitute noncertified school board employees who meet the above requirement are considered part-time. If an employee is working in more than one job in the same system, a combination of hours will be used to determine eligibility (see example). ▪ PROBATIONARY: Positions in CERS not to exceed twelve (12) months and not renewable. Also referred to as temporary. Probationary periods in KERS and SPRS are required to be reported to KPPA as regular full-time. ▪ SEASONAL: Positions in KERS 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	▪ John Doe is scheduled to work 7.5 hours a day in a regular full-time position with the Commonwealth of Kentucky. Salary and contributions along with all required fields must be reported for John Doe; conditional and optional fields must be reported as appropriate. ▪ Joe Smith is scheduled to work 4 hours a day in a part-time position with the Fiscal Court (CERS agency). He is also scheduled to work 4 hours a day, in a part-time position for the Library (CERS agency). Joe Smith will meet the 100 or more hours per month eligibility for retirement contributions due to being dually employed. Salary and contributions along with all required fields must be reported for Joe Smith; conditional and optional fields must be reported as appropriate. ▪ Mary Smith is a part-time employee scheduled to work 4 hours a day with the Fiscal Court. She is NOT expected to meet the 100 hour eligibility for retirement. Salary along with all required fields must be reported for Mary Smith; however, contributions must NOT be reported. Conditional and optional fields must be reported as appropriate. ▪ Any person in a probationary, seasonal, temporary, interim, emergency, intermittent or part time position must be reported. Salary, along with all required fields, must be reported. However contributions must NOT be reported. Exception: Part-time or intermittent positions which meet the statutory definition of full-time must have salary and contributions reported. Conditional and optional fields must be reported as appropriate. ▪ Jane Doe is a university employee who works only nine months per year, but is paid over twelve. Jane should be classified as Regular Full Time Less Than

TERMINOLOGY	DESCRIPTION	EXAMPLE(S)
	board employees which shall not exceed six (6) months. ▪ TEMPORARY: Positions in KERS 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. ▪ EMERGENCY: Positions in KERS and CERS limited to thirty (30) working days and not renewable. ▪ INTERIM: Positions in KERS established for a one-time or recurring need, not to exceed nine (9) months. ▪ 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. ▪ INTERMITTENT: Position status for those employees who receive creditable compensation which must be reported to KPPA, however maintain a sporadic work schedule and may not earn wages every month. ▪ VOLUNTEER: Position with a participating employer receiving no compensation for services rendered, except for reimbursement of actual expenses and/or payment of a nominal fee for the cost of performing the voluntary services. ▪ RETIRED POLICE OFFICER: Certain positions that have been pre-approved by KPPA as exempt from paying employer contributions and health insurance reimbursements.	12 Months and have salary and contributions reported when paid. Months when the employee is not actually working will be noted by using the 'Days Worked > 0' field. Conditional and optional fields must be reported as appropriate. ▪ Joe Smith is a part-time employee who meets the definition of full-time by KRS statute and is required to contribute to KPPA, but does not work every month. Joe should be classified as intermittent and have salary and contributions reported in the months they are paid. Months in which the member is not paid should be reported with $0 salary. Conditional and optional fields must be reported as appropriate. ▪ Mary Jones volunteers in the office for the school and received a payment of 350.00 as a nominal fee for her services. The school will report the 350.00 for Mary on the appropriate monthly report with a contribution group of CNHZNP (CERS, Non-Hazardous, Non-Participating), with the position status of Volunteer and job position of other. ▪ Annette Smith is a retired police officer who has been hired by a participating city government under exceptions outlined in KRS 95.022. After receiving approval from KPPA, the City reports Annette as Non-Participating, using the Retired Police Officer position status.
Creditable Compensation	Creditable Compensation 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. Creditable compensation will also include elective amounts for qualified taxable fringe benefits. 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). For employees who begin participating on or after 8/1/2016, creditable compensation excludes nominal fees paid for services as a volunteer.	▪ Questions regarding creditable compensation should be directed to the Employer Reporting, Compliance and Education Representative assigned to the employer.
State Funded	State Funded Expenses refer to an allowance for annual expenses	▪ A county judge executive who is paid $300 per

TERMINOLOGY	DESCRIPTION	EXAMPLE(S)
Expenses	payable to jailers, sheriffs, and county judge executives for performance of duties. The amount of the allowance may vary with each biennial budget.	month must be reported with a payment reason of state-funded expenses. ▪ A sheriff or jailer who is paid $200.00 per month must be reported with a payment reason of state-funded expenses.
Bonus	Bonus pay is defined as pay received which is in addition to the usual and expected. A sum of money granted or given to an employee in addition to regular pay, usually in appreciation for work done, length of service, accumulated favors, etc.	▪ Payments made at the discretion of the employer, such as lump sum employee recognition awards for state employees, lump sum retirement incentive payments, employer provided payments for purchase of service credit, and Christmas bonuses.
Severance Pay	Severance Pay is defined as additional pay sometimes given to an employee when his/her employment ends.	▪ Severance Pay is considered Creditable Compensation and should be reported to KPPA.
Special Pay	Special Pay is considered part of current rate of pay and could be paid bi-weekly, monthly, quarterly, or yearly. Special pay should be reported with a payment reason **01;** Regular Pay With Additional Creditable Compensation.	▪ Examples of Special Pay are clothing allowance, gun allowance, educational allowance, longevity, health insurance reimbursements, etc. These Special Pays are considered creditable compensation and are considered part of an employee's current rate of pay.
Compensatory Pay	Compensatory Leave Time is awarded to employees in lieu of overtime. Employees may be paid for Compensatory Leave in lump sum throughout their employment and if an employee terminates employment with a balance of Compensatory Leave, the employee is generally paid for that leave in lump sum. If an employee is paid for Compensatory Leave in lump sum **during** employment that should be reported with a payment reason **06: Lump Sum Compensatory Leave.** If an employee is paid for Compensatory Leave in lump sum **at termination** that should be reported with a payment reason **12: Lump Sum Compensatory Leave at Termination**.	▪ Member is paid for a 'Block' of 50 hours of Compensatory Leave during employment. This is reported as a payment reason of '**06'.** ▪ Member is paid for their entire balance of Compensatory Leave at Termination. This is reported as a payment reason of '**12'.**
Membership Participation Date	Membership Participation Date is the date a member first contributes to a system operated by KPPA by way of contributions submitted through employer reporting. This date is determined by KPPA and not required in the file layout.	▪ Member hired by City of Frankfort in a probationary position on 1/1/1993. Member is released from probation effective 1/1/1994 and becomes regular full-time. KPPA records will reflect the CERS Membership Participation Date as 1/1/1994.
Nominal Fee	Nominal Fees are compensation for services as a volunteer that do not exceed 500.00 per month. Compensation for services as a volunteer with multiple participating agencies is aggregated monthly to determine whether the compensation exceeds the 500.00 maximum.	▪ Mary Jones volunteers in the office for the school and received a payment of 350.00 as a nominal fee for her services. The school will report the 350.00 for Mary on the appropriate monthly report with a contribution group of CNHZNP (CERS, Non-Hazardous, Non-Participating), with the position status of Volunteer and job position of Other.

2

General Rules – Employer Contribution Record Layout

The file layout is a key component of the START system implemented by KPPA. This section provides information on some key rules along with the basics of processing the Employer Contribution Record Layout.

NOTICE: Although every effort has been made to ensure that the contents of this publication – including but not limited to examples and illustrations – fully comply with Kentucky laws, no guarantee of conformity is given. In the event of any difference, Kentucky law will of course govern and supersede the contents hereof.

1. START requires all files submitted by employers for processing to be in the START file format. This format is designed to efficiently capture accurate and detailed information by requiring both demographic and contribution data in one file.
2. The START Employer Contribution Record Layout is only supported in a fixed-length format.
3. Employers using the START Contribution Record Layout for monthly reporting will be able to send their files via the Employer Self-Service upload feature. File size must be smaller than 2MB in order to upload via the website. It is recommended that all employers compress their files prior to uploading. Employers with large employee populations whose file size exceeds 2MB (uncompressed) must compress their files prior to uploading. Employers should only use a compression tool which uses a .ZIP extension. Some of the compression tools that save with a .ZIP extension are WinZip, Windows (native) Compression, & 7Zip (Freeware).
4. All records in a file will be processed sequentially by START. They must be submitted by employers in the following order: (illustrated to the right)
    - Header Record – This will include information such as Employer, Report Month, Report Type, etc. There should be only one header row for the combination of Employer and Report Type in the file.
    - Detail Transaction Record(s) – The details follow the header row. Details should
        - include contributions for all members being reported for the Employer and Report Type combination.
    - Footer Record – The footer record will provide totals for the contributions reported. There must be only one footer row for the combination of Employer and Report Type in the file.

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Header Record
        Detail Transaction Record
        Detail Transaction Record
        Detail Transaction Record
        …
Footer Record
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5. Files that are improperly formatted or contain invalid data (e.g., text data in numeric field) cannot be processed. KPPA will reject the file and require the employer to resubmit the file in the correct format with valid data.
6. Certain Fields are optional if KPPA can process the record without the field being populated by the employer. Optional fields must be reported filled with spaces if no data is reported.

7. Certain fields that are conditional mean that if one field is populated for the record, another field will also be required; for example, if the Employment End Date field is populated, the Employment End Reason field must also be populated.
8. If certain fields are required, KPPA will not be able to process the record if a required field is not reported or reported incorrectly.
9. Members will be enrolled electronically; employers must provide SSN, Name, Date of Birth, Address, and the Employment Begin Date for a new member's auto-enrollment. Employment Begin Date is also required when an employee transfers from one agency to another, is rehired, changes Contribution Groups (i.e., KNHZHI (non-hazardous) to KHZHI (hazardous)), Position Status or Job Position. Please pay special attention to rehires; submit the employment date on which the employee is rehired (the most recent employment date), not the original date (when they were first hired) of employment.
10. Name and address changes for existing members must be reported electronically in the monthly reporting file. START will update the information in the member's record when a change is detected between the existing member record and the reported record from the employer.
11. All alphanumeric characters must be upper case. These fields must be left justified and right filled with spaces.
12. Numeric (amount, hours, etc.) fields such as Employee Contribution must be zero filled, right justified, use the correct number of decimal positions, and include a decimal point. For example, if the employee contribution is $143.75, then 000143.75 must be placed in the Employee Contribution field. In addition, if the employee contribution is a whole dollar amount, such as $143.00, then 000143.00 must be placed in the Employee Contribution field.
13. Employer Contributions (ERCON) are not required in the file layout. Employer contributions will be calculated based on the contribution group and salary on each detail record submitted by the employer.
14. Do not include the (+/-) sign in an amount field. A separate corresponding sign field exists for every amount field in the detail record format.
15. The START system will perform various validations on the data reported by employers to determine if the amounts can be posted to individual member accounts. When certain discrepancies are found, the system will not post incoming contributions to a member account. Instead, an error code will be assigned to the transaction and a correction will be required.
16. Employers / File Providers must not report data for the same employer in multiple (separate) files for a unique report month unless otherwise requested by KPPA. Submitting multiple files which contain duplicate data (data already submitted to KPPA) will result in inaccurate processing of the file.
17. Employers / File Providers may report multiple combinations of Employer / Report Type in one file. Each combination of Employer / Report Type must be separated out into a unique Header – Detail – Footer combination. For example,

employer X who participates in both the KERS system and CERS system may be reported in one file. The file must contain two sets (Header – Detail – Footer) for each combination; one Header – Detail – Footer for Employer X / Report Type KERS and another Header – Detail – Footer for Employer X / Report Type CERS.

18. Employer / File Providers who report multiple Employers / Report Types must report all batches for a report month in one file. In the event an Employer / Report Type do not have any records (member details) that need to be reported, a header and a footer record (without any details) must be reported. The Footer for such batches must reflect a record count of zero. For example, Employer A reports for Employer B. If Employer B does not have any details for a report month, then Employer A's file must consist of two batches. One batch for Employer A with a Header – Detail(s) – Footer and another batch for Employer B with a Header – Footer record.

19. Employers / File Providers should only submit one regular pay record for an employee per posting month. For example, an employee paid on a semi-monthly payroll frequency must be reported with his / her wages and contributions cumulated in one record per posting month. Additional records may be reported when a Payment Reason other than Regular Pay or Regular Pay with Additional Creditable Compensation is used; a list of various payment reasons is provided within this document. In addition, if an employee holds two different positions with the same employer and receives two different rates of pay, the employer should report separate records for each position.

20. Employer Contribution files being submitted electronically must be named as follows: 'ccyymmAAAAA.KPPA'. If submitting a compressed file, it must be named as follows: 'ccyymmAAAAA.ZIP'

    - The file name must include the Report Month in the ccyymm format.
    - The AAAAA is an alphanumeric employer code that is a minimum of four characters and a maximum of five characters long. Each Employer or File Provider (employer that reports for multiple employers) will be assigned an employer code which must be included in the name of the file.
    - The file name for the August 2021 Contribution Report from C256 - Louisville/Jefferson Co Metro (employer submits own file) must be '202108C256.KPPA' or '202108C256.ZIP' if compressed.
    - The file name for the August 2021 Contribution Report from TP001-Custom Data Processing (file provider submits multiple employers in one file) must be '202108TP001.KPPA' or '202108TP001.ZIP' if compressed
    - The file name for the August 2021 Contribution Report from AMS for 3042 Buffalo Trace Health Department (file provider preparing a single file for an employer to remit) must be '2021083042.KPPA' or '2021083042.ZIP' if compressed

21. Highly compensated employees may receive salary in a fiscal year that exceeds limits for the salary, employee, and employer contributions to qualified retirement systems as set forth in IRC 401 (a)(17). These limits vary per fiscal year; KPPA will supply the limits for the fiscal year at the beginning of each fiscal year. The portion of salary that exceeds the limit should be reported in the appropriate field with no contributions (EECON, HICON).

22. Multiple (separate) contribution records must be reported when reporting multiple posting months. Reporting multiple months as a single record will inflate the salary and contribution totals for the month and will cause the record to be flagged as an error or to be rejected.
23. Adjustments that affect salary and contributions must be reported in the detail file and must be submitted as a delta (difference) of the original amount and of the adjusted amount. An exception to this rule is an adjustment to the Contribution Group field which requires the record be reversed entirely and a new record added; for example, an employee was reported as non-hazardous and should have been reported as hazardous.
24. Although not all employees are eligible to participate and have retirement contributions withheld, all employees of an agency are required to be reported to KPPA 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 one of the systems operated by KPPA, 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 KPPA. Employers should also report Retired Police Officers and Retired School Resource Officers as Non-Participating Retired Police Officers upon receiving approval from KPPA. Due to updates made with KRS 61.637(17)(e), reporting of volunteers is required.
25. To obtain the most current Country Code information for reporting an international address, please visit the United States Postal Service (USPS) website. The 2-digit ISO country code that should be used for reporting can be found in the Country Conditions for mailing information for each country. (Example: Andorra (AD)).
26. For current contribution rates, please visit the Employer page on the KPPA website.

Contribution Report Header Record Format

The following table contains the record format for a Header Record. It is a summary of the detail transaction data. Employers must submit at least one Header Record in the first row of the file. This record must identify the report type, employer, and Report Month.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Record Type	Required	001	001	1	Field that designates this as a header, detail, or footer record	Alphanumeric **H** = Header Record	▪ This field must contain a value of H since this is a header record.
Format Version	Required	002	004	3	Identifies the version of the file format that the employer is currently using	Alphanumeric **001** = Version 001 of file format	▪ Field designating the version of the file format used. ▪ This field must contain a value of 001 for all reports submitted in the (new) START format.
Employer Code	Required	005	009	5	A unique system number that identifies the employer	Alphanumeric, Left justified, right filled with spaces	▪ A unique alphanumeric system number assigned by KPPA that identifies the employer. This code is a maximum of five characters long.
Report Type	Required	010	013	4	Represents the system for which the employer is reporting contributions	Alphanumeric **KERS** = Kentucky Employees Retirement System **CERS** = County Employees Retirement System **SPRS** = State Police Retirement System	▪ An employer must participate in the system for which contributions are being reported. ▪ For non-participating employees, Report Type should represent the system in which the employee would participate if the position were eligible to be reported to KPPA.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Report Month	Required	014	019	6	Represents the year and month of the report	Numeric CCYYMM	▪ The year and month for which the employer is submitting the monthly contribution report. ▪ An employer submitting a report for August 2013 (which is due to KPPA by the 10th of September) will use 201308 as the Report Month.
File Creation Date	Required	020	027	8	Refers to the date that the file was created by the employer	Numeric CCYYMMDD	▪ The year and date the file was created by the employer.
Filler	Required	028	615	588	Filler	Pad with blanks	▪ For future use.

Detail Contribution Transaction Record Format

The table below contains the record format that employers must use to report contribution detail transactions. These detail records follow the Header Record in the file layout.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Record Type	Required	001	001	1	Record Type is the field that designates this as a header, detail, or footer record	Alphanumeric **D** = Detail Record	▪ This field must contain a value of D since this is a detail record.
Posting Month	Required	002	007	6	Posting Month is the year and month to which the transaction is to be applied	Numeric CCYYMM	▪ Posting Month is the year and month to which the transaction is to be applied. ▪ Posting Month provides a means for employers to report prior period adjustments and retroactive payments electronically. ▪ An employer submitting a report for August 2013 (which is due to KPPA by September 10, 2013) will indicate current month transactions by a posting year and month of 201308. Prior period adjustments and retroactive payments will have a posting year and month prior to the report month. ▪ Wages paid in February (payroll) must be reported with a Posting Year and Month of February in order to receive proper service credit. ▪ In order to properly award service credit, wages must be reported for each month in which the employee performs work. If an employee is hired late in the month and won't be paid for work until the following month, the employer will need to include multiple (separate) records for each month which contributions should be applied. For instance, if a member is hired July 25th, but wages are first paid in August, there will need to be two separate records on the August Contribution Report.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
							For the Report Month of August, one record will list a Posting Month of July and will contain only those wages earned in the month of July. The other record will have a Posting Month of August and will contain the remainder of wages paid in August. Please note this is only applicable the first month of employment. ▪ Wages must not be reported after the effective employment end date of an employee. If wages are paid to an employee in the month following termination, the Posting Month on those wages will need to be changed to reflect the last month of employment. For instance, if an employee terminates employment 7/31/2013, but receives a paycheck in August 2013, those wages will be on the August Contribution Report with a Posting Month of 201307.
Contribution Group	Required	008	017	10	Represents the Contribution Group of the Member	Alphanumeric, Left justified, right filled with spaces KNHZNH, KHZHI, CHZNH, etc. For a complete list of Retirement Systems and associated contribution groups, please refer to Appendix I.	▪ Contribution Groups are used to validate employee contributions (EECON), health insurance contributions (HICON) and calculate employer contributions. ▪ Members must be eligible for the Contribution Group for which the contributions are being reported. For example, all members with a state- administered retirement system membership participation date equal to or greater than 9/1/2008 must be reported in a contribution group that includes the 1% Health Insurance Contributions (HICON).

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
SSN	Required	018	026	9	Refers to the SSN of the member being reported	Numeric, Right justified, left filled with zeros	▪ Employers must report a valid SSN for all employees, as shown on the employee's Social Security card. ▪ SSNs reported with all zeros or other invalid combinations will result in the transaction receiving an error status, which can delay posting to the member's account or cause contributions to be returned to the employer. ▪ Incorrect SSNs may result in contributions posting to the wrong member's account or an invalid member record being created.
Member ID	Required if the member is not a new hire	027	035	9	Member ID refers to the unique identifier of the member in the START system	Numeric, Right justified, left filled with zeros	▪ Once assigned by KPPA, employers must report the valid Member ID for employees. ▪ An incorrect Member ID will result in the transaction receiving an error status, which can delay posting to the member's account or cause contributions to be returned to the employer. ▪ KPPA will assign a Member ID to new hires after the first reported payroll transaction. The employer should download the Member ID using the Employer Self Service (ESS) site.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Employment Begin Date	Required	036	043	8	Represents the effective date of the personnel action with this employer.	Numeric CCYYMMDD	▪ The Employment Begin Date must be entered for new hires, re-hires, changes in Contribution Groups, changes in Position Status, and changes in Job Position. ▪ For participating employees who were reported by your agency to KPPA prior to go live of the new system, the Employment Begin Date may be zero filled. ▪ For employees who have not previously been reported by this employer to KPPA (e.g. non-participating employees), the Employment Begin Date should reflect the date the employee began in the current position status and job position. ▪ This field must be used to enroll new members via the monthly reporting process. ▪ Employment Begin Date cannot be after the last day of the Report Month. ▪ Please pay special attention to re-hires; submit the employment date the employee is re-hired (the most recent employment date).

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Employment End Date	Required if member terminates	044	051	8	Represents date member terminated employment or changed Contribution Group, Position Status or Job Position	Numeric CCYYMMDD	▪ This date should not be after the last day of the report month or before the employment date. ▪ Employment End Date must be accompanied by a valid Employment End Reason. ▪ Employment End Date (along with Employment End Reason) must be reported when the employee's Position Status, Contribution Group or Job Position changes. This could be an actual termination of employment, or a change in position. (E.g., member moved from a non-hazardous (KNHZHI) to a hazardous position (KHZHI). ▪ Employment End Dates pertaining to retirements, including disability and death, should reflect the last date of paid employment not the date the member's retirement begins. ▪ Positions with a limitation in duration, such as seasonal, must be reported with an Employment End Date at the expiration of the duration. For example, a seasonal employee must be reported with an Employment End Date at the end of the 9th month.
Employment End Reason	Required if 'Employment End Date' is reported	052	053	2	Represents general reason member terminated employment or changed Contribution Groups, Position	Alphanumeric **00** = Change in System, Plan, Contribution Group, or Job Position **01** = Retirement **02** = Death	▪ Enables KPPA to provide better service to members. For example, in cases of termination due to death, KPPA will be able to contact the beneficiary and provide them with appropriate benefit options. ▪ Employment End Date (along with Employment End Reason) must be reported when the employee's Position Status, Job Position or Contribution Group changes.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
					Status or Job Position	**03** = Termination **04** = Change in Position Status **05** = Transfer	▪ Use **00** to report a change in employment which requires the system, plan, job position or contribution group to be updated. For example, if a non-hazardous employee changes employment to hazardous, this end reason would be used. ▪ Use **01** to report a change in employment due to retirement. ▪ Use **02** to report a change in employment due to death. ▪ Use **03** to report a change in employment due to voluntary or in-voluntary termination. ▪ Use **04** to report a change in position status. For example, a regular full-time employee changes position status to part- time. ▪ Use **05** to report a change in employment due to a transfer. Transfer indicates an employee who worked for the Commonwealth of Kentucky transferred to another department within state government.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Job Position	Required	054	057	4	Represents the member's job Position or Classification	Alphanumeric **0000** = Constitutional Officer with General Assembly **0001** = Magistrate **0002** = Coroner **0003** = Mayor **0004** = City Council **0005** = Volunteer Fireman **0006** = Master Commissioner **0007** = Jailer (Non-Haz) **0008** = Sheriff (Non-Haz) **0009** = Police (Non-Haz) **0010** = Fire (Non-Haz) **0011** = EMS (Non-Haz) **0012** = General Assembly Employee **0013** = Other **0014** = County Attorney Employee	▪ This field will enable KPPA to validate that certified hazardous positions are being reported. ▪ When reporting a hazardous employee, a hazardous position must be reported. ▪ Use the positions provided when reporting a non-hazardous employee. ▪ Use **0007**, **0008**, **0009**, **0010**, or **0011** for employees in these positions who are non-hazardous. ▪ Use **0013** only if you do not see an applicable position for the member being reported. ▪ Use **0014** to report any employee who is working in a county attorney's office, including the actual county attorney. ▪ Agencies that report hazardous positions have received a listing of all approved hazardous positions along with correlating Job Position values.
Position Status	Required	058	059	2	Lists the employee's position status (full-time, part-time, seasonal, etc.)	Alphanumeric **00** = Regular Full Time **01** = Part Time **02** = Probationary (CERS use only) **03** = Seasonal **04** = Temporary **05** = Emergency **06** = Interim **07** = Regular Full Time Less Than 12 Months **08** = Intermittent Employee **09** = Retired Police Officer **10** = Volunteer	▪ Position Status is used to determine retirement contribution eligibility. Salary AND contributions are to be reported for regular full-time positions. ▪ Salary WITHOUT contributions must be reported for the following positions: part- time, probationary, seasonal, temporary, emergency, and interim positions. Exception: Part-time positions which meet the statutory definition of full-time must have salary and contributions reported. ▪ Positions not eligible for contributions must be reported using a non- participating contribution group (KNHZNP, KHZNP, CNHZNP, CHZNP).

Field Name	Optional / Conditional / Required	Columns From	Columns To	Columns Length	Description	Format / Available Values	Rules and Information
							▪ Positions **00** through **06** are defined in detail in the Definitions of Key Terminology section (above). ▪ Use **07** to indicate employees who work less than 12 months per year. ▪ The **07** status should not be used for noncertified school board employees. ▪ Examples of employees who should be coded with **07** include the following: head start employees, university employees, school nurses and School for the Deaf / Blind employees who do not work 12 months per year. ▪ Use **08** to indicate employees who receive creditable compensation which must be reported to KPPA, however maintain a sporadic work schedule. An example of such an employee may be a part-time employee who may not be reported every month of the year. ▪ Use **09** to report retired police officers who have been pre-approved by KPPA in positions exempt from paying employer contributions and health insurance reimbursements. ▪ Use **10** to report volunteers for nominal fees paid for services. Payment Reason of 00 = Regular Pay can be used to record the nominal fee paid.
Payroll Frequency	Required	060	061	2	Identifies the frequency by which a member receives compensation for wages earned	Alphanumeric **00** = Monthly **01 =** Semi-Monthly **02 =** Bi-Weekly **03 =** Weekly	▪ Explains pay variations which enables KPPA to provide accurate benefit calculations. ▪ Payroll Frequency should not be confused with reporting frequency. Wages and contributions must be reported monthly regardless of an employer's payroll frequency.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Payment Reason	Required	062	063	2	Explains the type of reported compensation	Alphanumeric **00** = Regular Pay **01** = Regular Pay with Additional Creditable Compensation **02 =** Leave Without Pay **03** = Bonus/Severance Payment **04** = IPS Payment **06** = Lump sum Compensatory Pay **07** = State Funded Expenses **08** = Alternate Sick Leave Payment **09** = Furlough **10** = Layoff **11 =** Summer Months **12 =** Lump Sum Compensatory Leave at Termination	▪ Explains fluctuations in salary; impacts service credit, eligibility for benefits, and benefit calculations. ▪ A separate record MAY be required when appropriate. For example, two separate records must be included in the file when reporting a member with both a Regular Pay (**00**) and IPS Payment (**04**). Please refer to the payment reason explanations below for further clarification on reporting separate records. ▪ Enables KPPA to determine appropriate employee and employer contributions for the Posting Month. ▪ It is imperative that the correct code be used. ▪ Use **00** to report a member's regular creditable compensation for a Posting Month. ▪ Use **01** to report creditable compensation that includes monies other than standard pay, such as overtime, scheduled incentives shift differentials, etc. for a Posting Month. DO NOT report two separate records for regular salary and overtime salary. ▪ Use **02** to report zero salary and zero contributions for each full month when a member is on leave without pay and has not terminated from employment. This Payment Reason must be reported each subsequent month in which the member is on leave without pay. If a member is on leave without pay for a partial month, report the payment reason code **02** along with the appropriate salary and contributions. A separate record with a regular 00 payment reason or regular with additional compensation 01 payment reason is NOT required for a partial month of regular pay. (continued below)

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			▪ Use **03** to report contributions for a bonus payment or a severance payment. This Payment Reason must be reported in the month in which the member receives the bonus or severance payment; however, the posting month must reflect the last month of the period in which it was to be applied. A separate record with this payment reason must be reported for bonus or severance payments. If a payment is submitted after a member terminates it must reflect a Posting Month that is prior to the termination date. ▪ Use **04** to report Installment Purchase of Service (IPS) payments. When reporting IPS, only a subset of the fields in the file layout should be reported. Required fields for IPS payments are Posting Month, SSN, Member ID, DOB, Gender, First & Last Name, Contribution Group, Payment Reason, Pre-tax, or Post-tax EECON. All other fields should be filled with spaces. IPS records should reflect the member's current Contribution Group. IPS payments must not be combined with regular pay in a single record. ▪ Use **06** to report lump sum compensatory payments **during employment** for employees with a participation date prior to 9/1/08. Lump sum compensatory payments and regular pay must not be combined in a single record. ▪ Use 07 to report state funded expense payments made to jailers, sheriffs, and county judge-executives. State funded expense payments and regular pay must not be combined in a single record to ensure the proper billing of employer contributions. This payment reason is only valid for the following employers: 54527, 39759, and 35628. (continued below)

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			▪ If the employer participates in an Alternate Sick Leave plan through KPPA, use **08** to report alternate sick leave payments. Alternate sick leave payments and regular pay must not be combined in a single record. Alternate sick leave may NOT be reported for members who participate in the Cash Balance plan. ▪ Use **09** to report a member on furlough. A record with zero salary and zero contributions must be reported for each full month the member is on furlough and has not terminated from employment. This Payment Reason must be reported each subsequent month in which the member is on furlough. If a member is on furlough for a partial month, report the payment reason code along with the appropriate salary and contributions. A separate record with a Regular **00** Payment reason or Regular Pay with Additional Creditable Compensation **01** Payment Reason is NOT required for a partial month of regular pay. (continued below)

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
							▪ Use **10** to report a member who is in a layoff status. A record with zero salary and zero contributions must be reported for each full month the member is in a layoff status. This Payment Reason must be reported each subsequent month in which the member is in a layoff status. If a member goes on layoff status for a partial month, report the payment reason code along with the appropriate salary and contributions. A separate record with a Regular **00** Payment Reason or Regular Pay with Additional Creditable Compensation **01** Payment Reason is NOT required for a partial month of regular pay. ▪ Use **11** to report zero wages and contributions for school board employees who do not work and do not receive pay during the summer months (May, June, July or August). In addition this payment reason may also be used by head start employees, school nurses, university employees, and School for the Deaf / Blind employees if they are not paid during the summer months. ▪ Use **12** to report a lump sum payout of Compensatory Leave **at termination** for employees with a participation date prior to 9/1/08 with a termination date before 8/1/2023, and for hazardous employees. Lump sum payout of Compensatory Leave at termination should not be reported for non-hazardous members terminating after 8/1/2023. Lump sum compensatory payments and regular pay must not be combined in a single record.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
State Funded Expenses Billing Employer Code	Conditional	064	068	5	Represents the Employer Code that will be used for billing State Funded Expenses	Alphanumeric	▪ Required when reporting contributions with a payment reason of **07** - State Funded Expense Payments. ▪ This field is only valid for the following employers: 54527, 39759 and 35628.
Contract Days	Optional	069	071	3	Represents the number of contracted days for a noncertified school board employee	Numeric Zero filled, right justified 000 to 366	▪ Required for noncertified school board employees only. ▪ This information allows KPPA to accurately grant service credit to a school board employee. ▪ Fill with zeros if not a Board of Education.
Days Worked > Zero	Required	072	072	1	Indicates if days were worked in the month	Alphanumeric Y = Yes N = No	▪ Required if position status is **07**, Regular Full Time Less Than 12 Month Employee. ▪ This field should NOT be used by Boards of Education for noncertified employees. ▪ This information allows KPPA to accurately grant service credit to members who do not actually work 12 months per year.
Scheduled Hours Per Day	Required	073	077	5	Indicates the hours an employee is expected to work on a daily basis	Numeric Zero filled, right justified, two decimal positions, include decimal point 00.00 to 24.00	▪ Scheduled Hours per Day along with Rate of Pay and Salary will be used to calculate a member's actual hours worked. The actual hours worked are used to determine service credit. ▪ This field is used for calculating a member's salary when providing retirement estimates and service purchase calculations. ▪ Hours may be reported in increments. Report 07.50 if the member is scheduled to work 7.5 hours per day. Report 08.00 in this field if the member is scheduled to work 8 hours per day. ▪ If a part-time employee does not have regularly scheduled hours per day, please use zero (00.00) in this field. ▪ If the volunteer does not have regularly scheduled hours per day, please use zero (00.00) in this field.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Rate of Pay	Required	078	087	10	Represents the member's rate of pay	Numeric Zero filled, right justified, three decimal positions, include decimal point 000000.000 to 999999.999	▪ This field is used for calculating a member's actual hours worked. The actual hours worked are used to determine service credit. ▪ This field must have three decimal positions and must include a decimal point. For example, report 003650.000 in this field if the member's monthly Rate of Pay is $3,650.000. Report 000015.937 if the member's hourly rate of pay is $15.937. Hourly or monthly must be indicated in the Type of Rate of Pay field (next field in the layout). ▪ 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 a member's regular rate of pay. Do NOT accumulate any additional pay such as overtime in this field. ▪ If the position status is Volunteer, then use the total of the nominal fees paid during the month.
Type of Rate of Pay	Required	088	089	2	Identifies the Member's Rate of Pay as Hourly, Monthly or Yearly	Numeric **0** – Hourly **1** – Monthly **2** – Yearly	▪ This field is used to indicate the Type of Rate of Pay for a member on an hourly, monthly, or yearly basis. This field should not to be confused with the Payroll Frequency. ▪ School boards are required to use the hourly selection for this field unless reporting intermittent employees who are paid a yearly salary. ▪ If the position status is Volunteer, then use Monthly.
Increase / Decrease Salary	Required	090	090	1	Indicates whether Salary is a positive or negative amount	Alphanumeric **+** = Increase/Positive **-** = Decrease/Negative	▪ To report a negative (-) salary, the Posting Month must be before the Report Month (prior period adjustments).

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Salary	Required	091	099	9	Represents member's salary	Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.99	▪ This field must have two decimal positions and must include a decimal point. For example, if the member was paid $3,650.00 it should be reported as 003650.00 in this field. ▪ Employee and health insurance contribution amounts must be computed on the salary using the applicable contribution rate as determined by the contribution group. Contributions should NOT be reported if member is in a nonparticipating group. ▪ 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.
Increase / Decrease Salary that exceeds IRS limit	Required if Salary that exceeds IRS limit <> 0	100	100	1	Indicates whether Salary that exceeds IRS limit is a positive or negative amount	Alphanumeric **+** = Increase/Positive **-** = Decrease/Negative	▪ To report negative (-) salary that exceeds the IRS limit, the Posting Month must be before the Report Month (prior period adjustments).
Salary that exceeds IRS limit	Required if any portion of salary reported exceeded IRS limit.	101	109	9	Represents portion of the salary that is in excess of the IRS limit Applicable for contributions with the Posting month greater than or equal to 07/1996	Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.99	▪ This field must have two decimal positions and must include a decimal point. For example, report 001250.40 if the member was paid $1,250.40 in excess of the IRS limit. ▪ The portion of the salary that exceeds the IRS limit in a certain month must be calculated by adding up all the salary reported to KPPA on a fiscal year basis and comparing against the IRS limit for that fiscal year. ▪ Refer to rule # 21.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Increase / Decrease Pre-Tax EECON	Required	110	110	1	Indicates whether Pre-tax EECON is a positive or negative amount	Alphanumeric **+** = Increase/Positive **-** = Decrease/Negative	▪ To report a negative (-) Pre-tax EECON, the Posting Month must be before the Report Month (prior period adjustments). ▪ If reporting zero in the Pre-Tax EECON field, please enter a plus (+) in this field.
Pre-Tax EECON	Required	111	119	9	Represents the pre-tax portion of the employee contributions based on the member's Salary for the posting month or represents the pre-tax IPS payment amount	Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.99	▪ Only report Pre-Tax EECON in this field. Report zero in this field if the member does not have any pre- tax employee contributions. ▪ This field may be used to report pre-tax IPS contributions. Salary is not required when reporting an IPS record. ▪ Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported. ▪ Enables KPPA to calculate a member's tax liability accurately. ▪ Retired/re-employed members (on or after 9/1/08) should not have EECON reported and must be placed in the appropriate contribution group.
Increase / Decrease Post-Tax EECON	Required	120	120	1	Indicates whether Post-Tax EECON is a positive or negative amount	Alphanumeric **+** = Increase/Positive **-** = Decrease/Negative	▪ To report a negative (-) Post-tax EECON, the Posting Month must be before the Report Month (prior period adjustments). ▪ If reporting zero in the Post-Tax EECON field, please enter a plus (+) in this field.
Post-Tax EECON	Required	121	129	9	Represents the post-tax portion of the employee contributions based on the member's Salary for the Posting Month or the post-tax IPS payment amount	Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.99	▪ Only report Post-Tax EECON in this field. Report zero in this field if the member does not have any post-tax employee contributions. ▪ This field may be used to report contribution adjustments prior to August 1982. ▪ This field may be used to report post-tax IPS contributions. Salary is not required when reporting an IPS record. Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported. ▪ Enables KPPA to calculate a member's tax liability accurately.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Increase / Decrease Pre-Tax HICON	Required	130	130	1	Indicates whether Pre-Tax HICON is a positive or negative amount	Alphanumeric **+** = Increase/Positive **-** = Decrease/Negative	▪ To report a negative (-) HICON, the Posting Month must be prior to the Report Month (prior period adjustments). ▪ If reporting zero in the Pre-Tax HICON field, please enter a plus (+) in this field.
Pre-Tax HICON	Required	131	139	9	Represents the employee's pre-tax health insurance contributions based on the Salary for the Posting Month	Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.99	▪ Only report Pre-Tax HICON in this field. Report zero in this field if the member does not have any Pre-Tax HICON. ▪ Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported.
Employer- paid ERCON	Required	140	140	1	Indicates whether or not the employer is responsible for remitting the employer contributions for the record	Alphanumeric **Y** = Yes **N** = No	▪ The "N" value is only applicable to Master Commissioners and the Assistant of the Commonwealth's Attorney. All others report "Y" in this field.
Estimated Additional Compensation	Required	141	149	9	Represents the Special Pay / Allowances a member will earn in a year	Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.99	▪ Report any incentive, special duty, longevity, clothing, allowance, educational incentive, etc. that a member will earn. This should be reported as a cumulative sum for the fiscal year. ▪ This field is used by KPPA when providing benefit estimates and service purchase calculations to members. ▪ Do not include any contributions (EECON or HICON) for information reported in this field. ▪ A zero value is allowed to be reported in this field.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Increment Date	Optional	150	157	8	Represents the date on which the member is to receive the next increment in compensation	Numeric CCYYMMDD	▪ This field is required for the KERS and SPRS employers reporting to KPPA by the Commonwealth.
Date of Birth	Required	158	165	8	Represents the member's Date of Birth	Numeric CCYYMMDD	▪ Member's birth date is required to enroll new members. ▪ A blank or 00000000 will result in an error.
Gender	Optional	166	166	1	Represents the member's gender	Alphanumeric **M** = Male **F** = Female **U =** Unknown	▪ Gender is required to enroll a new member.
Marital Status	Optional	167	167	1	Represents the member's marital status	Alphanumeric **S** = Single **M** = Married	▪ Allows KPPA to determine retirement benefit eligibility as it pertains to a member's spouse.
Prefix	Optional	168	171	4	Represents the prefix of member's name	Alphanumeric, left justified, right filled with spaces **MR =** Mister **MS =** Ms, Mrs., and Miss	▪ Should reflect the prefix of the member's name as maintained on the member's employment record.
First Name	Required	172	221	50	Represents member's first name	Alphanumeric, left justified, right filled with spaces	▪ Must reflect the member's legal name as maintained on the member's employment record. ▪ When first name is reported, a last name must also be reported.
Middle Name	Optional	222	271	50	Represents member's middle name	Alphanumeric, left justified, right filled with spaces	▪ Should reflect the member's legal name as maintained on the member's employment record.
Last Name	Required	272	321	50	Represents member's last name	Alphanumeric, left justified, right filled with spaces	▪ Must reflect the member's legal name as maintained on the member's employment record. ▪ When last name is reported, a first name must also be reported.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Suffix	Optional				Represents the suffix of member's name	Alphanumeric, Left justified, right filled with spaces **MD =** Medical Doctor **II =** Second **III =** Third **IV** **=** Fourth **V** **=** Fifth **VI =** Sixth **JR =** Junior **SR =** Senior	▪ Should reflect the member's legal name as maintained on the member's employment record.
Primary Address Line	Required	332	381	50	Represents the primary address of the member	Alphanumeric, left justified, right filled with spaces	▪ Report addresses for new members and when a member's address changes. ▪ When reporting an address, all components of the address that are marked as required must be reported. ▪ A complete address including Primary Address Line, City, State and Zip must be provided. ▪ Do not use both P.O. Box and street address as USPS will reject mail using both P.O. Box and street address. ▪ Use Secondary Address Line for apartments, suites, etc.
Secondary Address Line	Optional	382	431	50	Represents secondary line of home address of the member	Alphanumeric, left justified, right filled with spaces	▪ Report addresses for new members and when a member's address changes. ▪ This field may include apartments, suites, etc. ▪ When reporting an address, all components of the address that are marked as required must be reported. ▪ If secondary address line is reported, it must be accompanied by Primary. ▪ Do not use both P.O. Box and street address as USPS will reject mail using both P.O. Box and street address. ▪ Report "Care of" portion of the address in this field.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
City	Required	432	456	25	Represents city for the home address of the member	Alphanumeric, left justified, right filled with spaces	▪ Report addresses for new members and when a member's address changes. ▪ When reporting an address, all components of the address that are marked as required must be reported. ▪ A complete address including Primary Address line, City, State, and Zip must be provided.
State	Required if 'International Address Flag' is 'N'	457	458	2	Represents state for the home address of the member	Alphanumeric, left justified, right filled with spaces	▪ Report addresses for new members and when a member's address changes. ▪ When reporting an address, all components of the address that are marked as required must be reported. ▪ If not a foreign address, a complete address including Primary Address line, City, State, and Zip must be provided.
Zip Code	Required if 'International Address Flag' is 'N'	459	467	9	Represents the zip code of the home address of the member	Numeric Zero filled, left justified. Do not include the '-' for zip+4 codes.	▪ Report addresses for new members and when a member's address changes. ▪ When reporting an address, all components of the address that are marked as required must be reported. ▪ If not a foreign address, a complete address including Primary Address line, City, State, and Zip must be provided.
International Address Flag	Required	468	468	1	Flag that represents if the member has an international address	Alphanumeric **Y** = International **N** = USA address	▪ Report addresses for new members and when a member's address changes. ▪ If member has a foreign address, this field must be reported as 'Y'.
International Address Line	Conditional	469	518	50	Represents an international address for the member	Alphanumeric, left justified, right filled with spaces	▪ Report addresses for new members and when a member's address changes. ▪ If International Address Flag is Y then International Address Line must be reported. ▪ For foreign addresses, State, and Zip must be blank.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
International Country Code	Conditional	519	520	2	Represents the country for a member's international address	Alphanumeric, left justified, right filled with spaces	▪ If International Address Flag is Y, International Country Code must be reported. ▪ Please refer to General Rules for additional information on reporting country codes.
Accrued Sick Leave Hours	Conditional	521	529	9	Represents the accrued sick leave hours of a member	Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.75	▪ Required if an employment end reason of Termination, Retirement or Death is reported and the employer participates in the **standard sick leave plan**. ▪ This field should not be reported for any member who participates in the Cash Balance plan. ▪ This data must be reported in hours and may be reported in increments Report 000100.25 to represent 100.25 hours. ▪ Enables KPPA to provide accurate benefit calculations to members. ▪ A zero balance is allowed to be reported.
Accrued Sick Leave Days	Conditional	530	535	6	Represents the accrued sick leave days of a member	Numeric Zero filled, right justified, two decimal positions, include decimal point 000.00 to 999.75	▪ Required if an employment end reason of Termination, Retirement or Death is reported and the employer participates in the **alternate sick leave plan**. ▪ This field should not be reported for any member with a participation date on or after 1/1/2014 (Members in the Cash Balance plan). ▪ This data must be reported in days and may be reported in increments. Report 0100.25 to represent 100.25 days. ▪ Enables KPPA to provide accurate benefit calculations to members. ▪ A zero balance is allowed to be reported.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Hours in a Sick Leave Day	Conditional	536	540	5	Represents the number of hours equal to one (1) sick leave day	Numeric Zero filled, right justified, two decimal positions, include decimal point 00.00 to 99.75	▪ If Accrued Sick Leave Hours or Accrued Sick Leave Days has a value then Hours in a Sick Leave Day must have a value. ▪ This should be the number of hours equal to one day of sick leave for this member. ▪ This field should not be reported for any member with a participation date on or after 1/1/2014 (Members in the Cash Balance plan). ▪ This data must be reported in hours and may be reported in increments. Report 07.25 to represent 7.25 hours.
Accrued Annual Leave	Optional	541	549	9	Represents the accrued annual leave of a member	Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.75	▪ This data must be reported in hours and may be reported in increments. Report 000100.25 to represent 100.25 hours. ▪ Enables KPPA to provide accurate benefit calculations to members. ▪ This field should not be reported for any member with a participation date on or after 1/1/2014 (Members in the Cash Balance plan). ▪ This field is required for employers remitting through state payroll reporting.
Annual Leave Accrual Rate	Optional	550	554	5	Represents the number of hours of annual leave earned per month	Numeric Zero filled, right justified, two decimal positions, include decimal point 00.00 to 99.75	▪ Represents the amount of annual leave earned per month. ▪ This data must be reported in hours and may be reported in increments. Report 09.38 to represent 9.38 hours. ▪ Enables KPPA to provide accurate benefit calculations to members. ▪ This field should not be reported for any member with a participation date on or after 1/1/2014 (Members in the Cash Balance plan). ▪ This field is required for employers reporting to KPPA through the Commonwealth.

Field Name	Optional / Conditional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Compensatory Leave	Optional	555	563	9	Represents the accrued compensatory leave of a member	Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.75	▪ This data must be reported in hours and may be reported in increments. Report 000100.25 to represent 100.25 hours. ▪ Enables KPPA to provide accurate benefit calculations to members. ▪ This field should not be reported for members whose participation begins on or after 9/1/2008 (Members in the With Health Insurance or Cash Balance groups). ▪ This field is required for employers reporting to KPPA through the Commonwealth.
Filler	Required	564	565	2	Filler	Pad with blanks	For future use.
Email Address	Optional	566	615	50	Represents the employee's email address.	Alphanumeric, left justified, right filled with spaces.	▪ Should reflect the member's work email address, if available. ▪ If no work address is available, may reflect another known email address. ▪ May be all spaces if no email address is available.

Contribution Report Footer Record Format

The following table contains the record format for a Footer Record. It must have a record count and total of salary, employee contributions, and employer contributions reported in the detail transactions. Employers must submit one Footer Record in the file. The trailer record will provide a means to verify the accuracy and integrity of the detail transactions submitted in the file.

Field Name	Optional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Record Type	Required	001	001	1	Field that designates this as a header, detail or footer record	Alphanumeric **F** = Footer Record	▪ This field must contain a value of **F** since this is a footer record.
Employer Code	Required	002	006	5	A unique system number that identifies the employer	Alphanumeric, Left justified, right filled with spaces	▪ A unique alphanumeric system number assigned by KPPA, identifying the employer. This code is a maximum of five characters long.
Report Type	Required	007	010	4	Represents the system for which the employer is reporting contributions	Alphanumeric **KERS** = Kentucky Employees' Retirement System **CERS** = County Employees' Retirement System **SPRS** = State Police Retirement System	▪ An employer must participate in the system for which contributions are being reported.
Report Month	Required	011	016	6	Indicates the year and month of the report	Numeric CCYYMM	▪ The year and month for which the employer is submitting the monthly contribution report. ▪ An employer submitting a report for August 2013 (which is due to KPPA by the 10th of September) will use 201308 as the Report Month.

Field Name	Optional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Record Count	Required	017	022	6	Indicates the total number of detail contribution transactions reported	Numeric, Right justified, Fill with leading zeroes 000000 to 999999	▪ This must be the record count of transactions for the combination of the Employer / Report Type. ▪ This count should not include the header or the footer; it should only include the records denoted with the D (Detail).
Increase / Decrease Total Salary Exceeds IRS Limit	Required if Salary that exceeds IRS limit <> 0	023	023	1	Indicates whether Total Salary Exceeds IRS Limit is a positive or negative amount	Alphanumeric + = Increase/Positive - = Decrease/Negative	▪ If the Total Salary Exceeds IRS Limit is zero, please enter a plus (+) in this field.
Total Salary Exceeds IRS Limit	Required if any portion of salaries reported exceeded IRS limit.	024	036	13	Represents the total salaries in excess of the IRS limit	Numeric Zero filled, right justified, two decimal positions, include decimal point	▪ This field must have two decimal positions and include a decimal point. For example, if excess salaries total $5,143.75, this field should reflect 0000005143.75.
Increase / Decrease Total Salary	Required	037	037	1	Indicates whether total salaries being reported are positive or negative	Alphanumeric + = Increase/Positive - = Decrease/Negative	▪ If the Total Salary is zero, please enter a plus (+) in this field.
Total Salary	Required	038	050	13	Represents total salaries reported	Numeric Zero filled, right justified, two decimal positions, include decimal point	▪ This field must have two decimal positions and include a decimal point. For example, if salaries total $500,143.75, this field should reflect 0000500143.75.

Field Name	Optional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Increase /Decrease Total EECON	Required	051	051	1	Indicates whether the total employee contributions reported in the detail file are positive or negative	Alphanumeric + = Increase/Positive - = Decrease/Negative	▪ If the Total EECON is zero, please enter a plus (+) in this field.
Total EECON	Required	052	064	13	Represents the total of all employee contributions reported	Numeric Zero filled, right justified, two decimal positions, include decimal point 0000000000.00 to 9999999999.99	▪ This must be the total of Pre-Tax EECON and Post-Tax EECON reported in the detail file. ▪ This field must have two decimal positions and include a decimal point. For example, if employee contributions total $5,143.75, this field should reflect 0000005143.75.
Increase / Decrease Total HICON	Required	065	065	1	Indicates whether the total employee health insurance contributions reported in the detail file are positive or negative	Alphanumeric + = Increase/Positive - = Decrease/Negative	▪ If the Total HICON contributions reported is zero, please enter a plus (+) in this field.
Total HICON	Required	066	078	13	Represents the total of all employee health insurance contributions reported	Numeric Zero filled, right justified, two decimal positions, include decimal point	▪ This must be the total of Pre-Tax HICON reported in the detail file. ▪ This field must have two decimal positions and include a decimal point. For example, if health insurance contributions total $5,143.75, this field should reflect 0000005143.75.

Field Name	Optional / Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
File Creation Date	Required	079	086	8	Refers to the date the file was created by the employer	Numeric CCYYMMDD	▪ If the file was created on 7/8/2013, the File Creation Date field will reflect 20130708.
Filler	Required	087	615	529	Filler	Pad with blanks	▪ For future use.

Appendix I - Contribution Groups

The appropriate employer contribution rate is based on the posting month being reported. For current and historical employer contribution rates visit the Employers page at kyret.ky.gov.

Retirement System	Employer Plan Code	Contribution Group Code	Contribution Group Description
KERS	KERSNHZ	KNHZNH	KERS Non-Hazardous - No Health Insurance
KERS	KERSNHZ	KNHZHI	KERS Non-Hazardous - Health Insurance
KERS	KERSNHZ	KNHZCB	KERS Non-Hazardous – Cash Balance
KERS	KERSNHZ	KNHZRR	KERS Non-Hazardous - Retired Re-employed
KERS	KERSNHZ	KNHZNP	KERS Non-Hazardous - Non-Participating
KERS	KERSHZ	KHZNH	KERS Hazardous - No Health Insurance
KERS	KERSHZ	KHZHI	KERS Hazardous - Health Insurance
KERS	KERSHZ	KHZCB	KERS Hazardous – Cash Balance
KERS	KERSHZ	KHZRR	KERS Hazardous - Retired Re-employed
KERS	KERSHZ	KHZNP	KERS Hazardous - Non-Participating
SPRS	SPRSHZ	SHZNH	SPRS Hazardous - No Health Insurance
SPRS	SPRSHZ	SHZHI	SPRS Hazardous - Health Insurance
SPRS	SPRSHZ	SHZCB	SPRS Hazardous – Cash Balance
SPRS	SPRSHZ	SHZRR	SPRS Hazardous - Retired Re-employed
SPRS	SPRSHZ	SHZNP	SPRS Hazardous - Non-Participating
CERS	CERSNHZ	CNHZNH	CERS Non-Hazardous - No Health Insurance

Retirement System	Employer Plan Code	Contribution Group Code	Contribution Group Description
CERS	CERSNHZ	CNHZHI	CERS Non-Hazardous - Health Insurance
CERS	CERSNHZ	CNHZCB	CERS Non-Hazardous – Cash Balance
CERS	CERSNHZ	CNHZRR	CERS Non-Hazardous - Retired Re-employed
CERS	CERSNHZ	CNHZNP	CERS Non-Hazardous - Non-Participating
CERS	CERSHZ	CHZNH	CERS Hazardous – No Health Insurance
CERS	CERSHZ	CHZHI	CERS Hazardous - Health Insurance
CERS	CERSHZ	CHZCB	CERS Hazardous – Cash Balance
CERS	CERSHZ	CHZRR	CERS Hazardous - Retired Re-employed
CERS	CERSHZ	CHZNP	CERS Hazardous - Non-Participating