



End of Year Reports

The End of Year (EOY) files have been processed. KRS uses this information to determine service credit for school board employees. When the August monthly templates generate, any applicable EOY reports show up in your July monthly packet. These reports are generated using the information your agency submitted on the EOY file and identify employees who may need corrections or adjustments to their records.

You may receive up to four EOY reports:

1. Exception Report
2. Non-Participating Employees Report
3. Error Listing Report
4. Multiple Enrollment Report

November 15th Due Date

Corrections or adjustments identified in the Exception, Non-Participating Employees Report, Error Listing and/or Multiple Enrollment Report are due by November 15th. Please submit the necessary information as soon as possible to allow sufficient time for our staff to assist you with any issues you may encounter.

Corrections may be submitted by secure email to your error processor or by fax to (502) 696-8822. If you're not sure who your error processor is, [click here to find your contact](#). Please remember to use the [KRS Secure Email Portal](#) when sending confidential information. Our [user manual](#) provides step-by-step instructions for using the portal.

Once your agency's reports are processed by our staff, service credit for those listed on the report(s) will be updated appropriately.

Exception Report

If an employee had contributions reported to KRS throughout the year and does not average 80 hours over actual days worked, your July monthly packet will include an Exception Report. Please review the Exception Report for 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 EOY file, please make corrections on the Exception Report and return the report to KRS by secure email to your error processor or by fax. If the correct wages and contributions were not reported for an employee, please make this correction by submitting an adjustment in your next monthly reporting cycle.

Invoice

If no corrections are received by November 15th, KRS will reduce service credit accordingly and contributions will be returned to the employer on a Service Averaging Credit Invoice.

Non-Participating Employees Report

If an employee had salary reported to KRS throughout the year and appears to meet the statutory definition of regular full-time, your July monthly packet will include a Non-Participating Employees Report. Please review the Non-Participating Employees Report for discrepancies. Common errors include: reporting incorrect position status, inaccurate hourly rates, and inaccurate number of days worked.



Employer Reporting, Compliance & Education *School Board Team*

If the number of actual days worked was reported in error on the EOY file, please make corrections on the Non-Participating Employees Report and return the report to KRS by fax or by secure email to your KRS error processor. If the correct salary, position status, or hourly rate were not reported for an employee, please make the correction by submitting the appropriate adjustment(s) in your next monthly reporting cycle. If you are unable to make the correction(s) through Employer Self-Service, please contact your KRS error processor for assistance.

If no corrections to the Non-Participating Employees Report are received by November 15th, KRS will audit the employees' accounts and issue omitted invoices for applicable omitted contributions. Additionally, Retired Reemployed accounts will be subject to contribution adjustments and employers will be invoiced for applicable Health Insurance Reimbursement.

Error Listing Report

An Error Listing Report is generated when:

- An employee was included on the EOY file but was not reported throughout the school year, or
- An employee was reported to KRS during the school year but was not included on the EOY file, or
- An employee had invalid data on the EOY file

In order to determine if the employee is eligible to contribute to CERS, the employer must provide corrected information for the employees on this report.

For employees who were included on the EOY file, but were not reported throughout the school year, please report any applicable adjustments with your next monthly report or note on the Error Listing Report that these employees were included in error on the EOY file and return the report to KRS by secure email to your error processor or by fax to (502) 696-8822.

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

1. Actual Days Worked

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

1. Employee Name
2. Social Security Number
3. Actual Days Worked by the Employee

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

Invoice

If no corrections are received by November 15th, KRS will reduce service credit accordingly and contributions will be returned to the employer on a Service Averaging Credit Invoice.

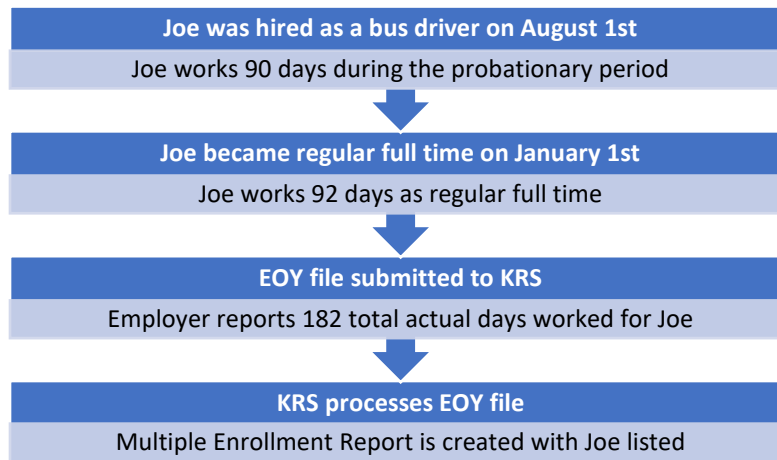
Multiple Enrollment Report

If an employee was reported with multiple periods of employment during the school year, this report is generated so employers can provide a breakdown of the total actual days worked based on the EOY file. The employer should provide the actual days worked during each period of employment.



**Employer Reporting,
Compliance & Education**
School Board Team

For Example:



In the above 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 EOY file. The school board will verify on this report that the probationary period had 90 days actually worked and the employee worked 92 days as regular full time and return the report to KRS by secure email to your error processor or by fax to (502) 696-8822 by November 15th.

Once your agency's reports are processed by our staff, service credit for those listed on the report will be updated appropriately.

Invoice

If no corrections are received by November 15th, KRS will reduce service credit accordingly and contributions will be returned to the employer on a Service Averaging Credit Invoice.