



June 2017

We recognize the importance of the education and timely information to our employer reporting partners. With several KRS staff retirements and departures on our Employer Reporting, Compliance & Education team, we have been dedicated to fully staffing the division over the past few months. Going forward, our team will be focused on delivering the news you need on a regular basis. Right now, we are redesigning our website so you can easily find information. We are also identifying training needs so we can provide you with informational online resources and options for training opportunities. Stay tuned for updates from our office. We look forward to improving your reporting experience!

Karen D. Roggenkamp  
Executive Director, Office of Operations

## Our Team

Employer Reporting, Compliance & Education is almost fully staffed! In April, D'Juan Surratt left his post as Retirement Program Manager within KRS' Division of Membership Support to be the new ERCE Assistant Director. In May, Nadine White and Lori Wells accepted permanent management positions which they were filling on an interim basis. Also in May, Amy Fields transferred from the Enterprise and

Technology Services division to fill the new position of Information Officer. Gina Franklin continues in her role as KHRIS manager.

## **ERCE Leadership Team**

**With a combined 87 years of KRS experience, our team is collaborating to identify ways to improve how KRS supports your reporting efforts.**



**D'Juan Surratt  
Assistant Director**



**Nadine White  
File/Web Team Manager**



**Lori Wells  
School Board Manager**



**Gina Franklin**  
**KHRIS Manager**



**Amy Fields**  
**Information Officer**

That's not all... ERCE also has three new hires and some of our specialists have switched teams within the division or transferred within the agency. We are also working to backfill the positions previously occupied by Nadine and Lori. Our goal is to be fully staffed by July. [View our current staff listing.](#)

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## **Fiscal Year End Reporting**

If you've been reading the news lately, you know our actuarial data is an important part of the funding debate. Not only is the data you report during the fiscal year transmitted to our actuary, it is also used to project benefits for member annual statements. We need your help resolving report errors to ensure member and actuary data is accurate.

All error corrections for the fiscal year should be completed by July 31st. Please be on the lookout for information from our office as we work with you to resolve reporting errors.

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## **Past Due Invoices**

Several employers have had questions as they work on paying past due invoices by June 30th. Please take a few minutes to review your outstanding

invoices. Not sure how to manage your invoices? [Check out our video on viewing and paying invoices](#). If you have questions about your agency's outstanding balances, please [contact us for assistance](#).

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## File Layout Changes Coming Soon

2015 and 2016 legislation required file layout changes for [House Bill 364](#) (Sheriff Employment of Retired Police), [Senate Bill 206](#) (City Employment of Retired Police Officer) and [House Bill 153](#) (Volunteer Service Reimbursements). We are currently evaluating whether or not additional changes will be required by [Senate Bill 104](#) (Pension Spiking) passed in the 2017 legislative session.

We want to simplify this process and implement all file layout changes at once, reducing implementation costs and allowing time for training. We will share the details with you as soon as we finalize the new file layout and have training materials available.

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## Governmental Accounting Standards Board (GASB)

The [2016 GASB 67 and 68 Tables](#) are now available. If you have any questions, please contact Connie Davis, Director of Accounting.

**Email** [connie.davis@kyret.ky.gov](mailto:connie.davis@kyret.ky.gov)

**Phone** 502-696-8459

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## Avoid Retirement Delays

When an employee retires from your agency, you complete Section H of the [Form 6000](#) (Notification of Retirement) to let us know the employee's leave balances and future salary to be reported to KRS. However, the Form 6000 is often submitted without Section H. In order to calculate accurate retirement benefits and avoid delays, it's always best that KRS receives **all sections of the form at the same time**.

If an employee turns in Sections A-G but we don't receive Section H, we are

required to process the retirement (if eligible) but will not use leave balances nor future months of service credit. For this reason, we ask that you verify the actual earned wages for the three months prior to the date you are completing the certification and each month thereafter, through the member's anticipated date of termination. If Section H is received later, our counselors must cancel the original retirement and process the retirement again using the information from Section H. This could delay the member receiving their retirement benefit.

If you have questions about how to complete Section H, please [contact us for assistance](#).

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## **Reporting CERS Sick Leave**

Agencies participating in a CERS sick leave program need to report the following for any employees retiring:

### **Standard Sick Leave Program**

1. Accrued sick leave hours; and
2. Hours in a sick leave day

### **Alternate Sick Leave Program**

1. Accrued sick leave days;
  2. Hours in a sick leave day; and
  3. Salary the agency pays for Alternate Sick using the "Alternate Sick Leave" payment reason.
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## **School Board Reminders**

- Don't let your file be rejected! Avoid problems by completing the one-time setup in Munis to report your 10 month employees correctly. Once this is done, Munis will always be prompted to use the "Summer Months" payment reason for the months the employee does not have wages during summer break. If you do not change the payment reason from "Regular Pay" to "Summer Months" the record will be in error, monthly invoices will be wrong and your file could be rejected.

- Remember, you can only report the maximum Installment Purchase of Service (IPS) payment amount allowed per month. This means you cannot send July and August IPS payments with the June report for 10 month employees.
- If you have employees who hold both a classified position and are a Paraprofessional, the wages need to be combined and reported on one row. This can be set up in Munis to reduce monthly reporting errors. If these employees are set up correctly starting with the July report, it will prevent them from showing up on a Multiple Enrollment report for 2017-2018.

If you need help with any of these items, a quick call or email to the Munis helpdesk will have you set for a great summer.

**Email** [munis@education.ky.gov](mailto:munis@education.ky.gov)

**Phone** 1-800-722-4908

You can also check out the [Munis Help Guide](#).

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## Pension Spiking Update

Senate Bill (SB) 104 impacts employer reporting and has two major parts:

1. Members can opt out of Tier 1 or 2 into Tier 3 if KRS receives a favorable Private Letter Ruling from the IRS. This ruling is expected to take 12-24 months.

2. Shifts liability of pension spiking from employers to retirees.

Programming changes are in progress to support SB 104. [Frequently asked questions](#) have been published online. We'll keep you posted as more information becomes available.



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