



# **EMPLOYER REPORTING, COMPLIANCE & EDUCATION**

## **2019 Reporting Official Conference**

Presented by Lori Wells/ Lisa Stivers

# TOPICS FOR SCHOOL BOARD

- ❖ Invoices
- ❖ Monthly Packet Reports
- ❖ Forms
- ❖ Averaging Process
- ❖ Legislative Changes

# INVOICES

- ❖ What are Invoices?
  - ❖ Standard Sick Leave
  - ❖ Employer Pension Spiking
  - ❖ Member Pension Spiking Refund
  - ❖ Omitted
  - ❖ Service Averaging Credit
  - ❖ Monthly Reporting

# INVOICES

## Credit versus Debit



Kentucky Retirement Systems

7520/Z999

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

### Member Pension Spiking Refund Invoice

#### Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE
State: KY	Zip Code: 40000

#### Invoice Details

Invoice Number	111111	Amount Due:	(\$46.47)
Due Date	12/31/2018		
Last 4 digits SSN:	1000		
Member ID:	100001		
Member Name:	John Doe		

#### Instructions

KRS 61.598 provides for increases in creditable compensation in excess of 10% from the preceding year to be excluded from creditable compensation and the employee contributions and related interest to be refunded. This invoice contains the employee contributions for the above-named member that are in excess of 10%.

If you submit a monthly summary, you may apply this invoice to your next monthly contribution report by selecting this invoice during the summary submission process. The member has been notified that these contributions will be refunded to them from the employer. Please process these contributions through the appropriate payroll process and refund to the member. For employers reported by the Personnel Cabinet, you may select to apply this invoice to outstanding debit invoices via eMars. To remit by eMars, please notify KRSFinanceGroup@kyret.ky.gov of the invoice number(s) and amount you wish to apply.

Please contact our office at (502) 696-8800 or 1-800-928-4646 if you have any questions.



Kentucky Retirement Systems

7520/Z999



Kentucky Retirement Systems

6230/Z999

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

### Health Insurance Reimbursements Invoice

#### Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE
State: KY	Zip Code: 40000

#### Invoice Details

Invoice Number:	100001
Due Date:	11/24/2018
Amount Due:	\$2,813.52

#### Payment Instructions

You are required by KRS 61.637(17)(d)4 to reimburse Kentucky Retirement Systems for the single coverage health insurance premium for employees you have employed in a regular full time position after September 1, 2008, who have retired from one of the systems administered by Kentucky Retirement Systems. You only have to reimburse Kentucky Retirement Systems for the single coverage health insurance premium if your employee who is a retired member elected health insurance coverage through Kentucky Retirement Systems.

This billing represents your agency's employees, who are reemployed and elected health insurance coverage through Kentucky Retirement Systems. Payment is due 30 days from the date of this memorandum. If your agency participates in EMARS, you may pay by Internal Transaction Agreement (ITA).

Please select this invoice for payment to be included with your next monthly Contribution Report. This invoice can be selected as part of the Summary submission process.

You may alternatively remit a check or money order payable to the Kentucky State Treasurer. Please include your Employer ID and the Invoice Number listed above on your check or money order.

Mail your payment and this voucher to our office at 1260 Louisville Road, Frankfort, Kentucky 40601.

Please contact your Employer Compliance and Education Representative at (502)696-8810 or 1-888-696-8810 if you have any questions.



# DELINQUENT INVOICE TIMELINE

Start

ERCE rep will  
contact  
Reporting  
Official

Review  
delinquent  
invoices and  
discuss action  
to be taken

30  
days

ERCE rep will  
follow up with  
Reporting  
Official

60  
days

ERCE rep will  
follow up with  
Reporting  
Official

ERCE  
Manager will  
contact Agency  
Head

90  
days

ERCE Director  
will contact  
Agency Head  
by certified  
mail

120  
days

ERCE Director  
will review  
outstanding  
invoices and  
actions taken

ERCE will turn  
employer over  
to KRS Legal

# STANDARD SICK LEAVE

## *Kentucky Revised Statute 78.616*

Hours of unused sick leave at retirement for employees who work:			Converted months of service
4 hr/day	6 hr/day	8 hr/day	
44	66	88	1
128	192	256	2
212	318	424	3
296	444	592	4
380	570	760	5
464	696	928	6

### School Board Employers

- Employers elect to participate – cannot opt out after adoption of program
- Program universally administered by employer personnel policy and statute
- Applies to Tier 1 & Tier 2 employees only

# STANDARD SICK LEAVE



Employee retired  
with unused sick  
leave hours  
accrued



Hours are  
converted to  
months and added  
to total service



Post retirement  
audit completed on  
employee's  
account



# STANDARD SICK LEAVE



Kentucky Retirement Systems

7034/Z999

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

## Sick Leave Billing Invoice

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

### Invoice Details

Invoice Number:	111111	Amount Due:	\$16,295.81
Cost ID:	999999		
Due Date:	12/31/2018		
Member ID:	200002	Last 4 Digits SSN:	0002
Employee Name:	JOHN DOE	Accrued Sick Leave Months:	4
		Cost:	\$16,295.81
		Total Due:	\$16,295.81

### Payment Instructions

We have received authorization from you to credit the above retiree(s) with additional service based on unused sick leave. Please select this invoice for payment to be included with your next monthly Contribution Report. This invoice can be selected as part of the Summary submission process.

You may alternatively remit a check or money order payable to the Kentucky State Treasurer. Please include your Employer ID and the Invoice Number listed above on your check or money order.

Mail your payment and this voucher to our office at 1260 Louisville Road, Frankfort, Kentucky 40601.

Please contact your ECE representative Amanda Clark at (502) 696-8810 if you have any questions.



Kentucky Retirement Systems

7034/Z999

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

## Sick Leave Billing Voucher

Detail for Invoice Number: 111111  
Cost ID: 999999  
Member ID: 200002

Last 4 Digits SSN: 0002  
Retirement Date: 3/1/2018  
Comments:

### I. FACTORS FOR AGENCY COST CALCULATION

A. Accrued Sick Leave	IN MONTHS: 4	IN YEARS: 0.333333
B. FINAL COMPENSATION	X	\$52,262.18
C. Current Age		50
D. FACTOR	X	0.93452757
TOTAL DUE=		\$16,295.81

**FINAL COMPENSATION** – the average salary used in the formula to calculate the employees retirement benefits

**FACTOR** – an actuarially determined value that is based on the employee's age, years of service credit, benefit factor, final compensation, and the amount of service being purchased at date of retirement.



# EMPLOYER PENSION SPIKING

*Kentucky Revised Statute 61.598* created pension spiking rules for members with an effective retirement date from January 1, 2014 to June 1, 2017

Fiscal Year	Creditable Compensation	Month of Service	% change	Spike?
2016/2017	\$ 2,800.00	1	3.3%	NO
2015/2016	\$ 32,500.00	12	7.7%	NO
2014/2015	\$ 30,000.00	12	8.4%	NO
<b>2013/2014</b>	<b>\$ 27,500.00</b>	<b>12</b>	<b>25%</b>	<b>YES</b>
2012/2013	\$ 22,000.00	12	10%	NO
2011/2012	\$ 20,000.00	12	n/a	n/a

# EMPLOYER PENSION SPIKING



Spike detected  
during employee  
retirement  
process



Form 7111, 7112,  
and 6481 mailed  
to Employer



Form 6481 **NOT**  
returned by due  
date



NOT due to Bona  
Fide Promotion  
or Career  
Advancement

OR

# EMPLOYER PENSION SPIKING



Kentucky Retirement Systems

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

6230/Z999

## Pension Spiking Invoice

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

### Invoice Details

Invoice Number:	111111	Amount Due:	\$2,467.29
Due Date:	12/31/2019		
Last 4 Digits SSN:	0002		
Member ID:	200002		
Member Name:	JOHN DOE		

### Payment Instructions

KRS 61.598 provides for KRS to allow employers to pay Pension Spiking costs over a period, not to exceed one(1) year, without interest. Consequently, you will have up to 12 months to pay the cost without being invoiced for interest payments. Lump sum payments should be applied to the invoice via Employer Self-Service. Incremental payments can only be made by check or money order.

If you submit a monthly summary, payment for this invoice can be included with your next monthly contribution report by selecting this invoice during the summary submission process. You may alternatively remit payment via check or money order.

To remit by check or money order, please include your employer code and the invoice number listed above on the check or money order made payable to the Kentucky State Treasurer. Mail your payment and this voucher to our office at 1260 Louisville Road, Frankfort, Kentucky 40601.

For employers reported by the Personnel Cabinet, you may also remit payment for this invoice via eMars. To remit by eMars please notify KRSFinanceGroup@kyret.ky.gov of the document number and amount once the transaction has been created and approved.

Please contact our office at (502) 696-8800 or 1-800-928-4646 if you have any questions.



Kentucky Retirement Systems

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

6230/Z999

## Pension Spiking Voucher

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

### Payment Details



Kentucky Retirement Systems

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

6230/Z999

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

### Invoice Details

Invoice Number:	111111	
Due Date:	12/31/2018	
Last 4 Digits SSN:	0002	Comments:
Member ID:	200002	
Member Name:	JOHN DOE	

### Last Five Fiscal Year Analysis

Fiscal Year	Actual Compensation	Months	Employer Code	Increase	Spiking	Revised Compensation
2012-2013	\$955.62	1	Z999	N/A	NO SPIKING	\$955.62
2011-2012	\$21,166.37	12	Z999	55.35%	SPIKING	\$14,987.18
2010-2011	\$13,624.71	12	Z999	N/A	NO SPIKING	\$13,624.71
2009-2010	\$18,804.44	12	Z999	5%	NO SPIKING	\$18,804.44
2008-2009	\$17,908.96	12	Z999	8.05%	NO SPIKING	\$17,908.96
2007-2008	\$16,574.74	12	Z999	N/A	N/A	\$16,574.74

### Cost Calculation Details

Member Age at Retirement 65

### Final Average Compensation Years

Fiscal Year	Actual Compensation	Revised Compensation
2011-2012	\$21,166.37	\$14,987.18
2009-2010	\$18,804.44	\$18,804.44
2008-2009	\$17,908.96	\$17,908.96
2007-2008	\$16,574.74	\$16,574.74
2005-2006	\$14,765.70	\$14,765.70

### Plan Cost Details CERSNHZ

	Actual	Revised
Final Compensation (A)	\$17,844.04	\$16,808.20
Benefit Factor (B)	2.20%	2.20%
Total Service in Years (C.)	9.000000	9.000000
Early Retirement Factor (D)	100%	100%
Monthly Benefit (A*B*C*D/12)	\$294.43	\$274.04

### Cost Calculation Results

Actual Monthly Benefit (E)	\$294.43
Revised Monthly Benefit (F)	\$274.04
Difference in Monthly Benefit (E - F)	\$20.39
Actuarial Factor (Based on Age and Retirement Plan (G)	121.0049400
Number of Agencies Billed (H)	1

Plan Cost ((E - F) \* G) / H = \$2,467.29

Total Agency Cost (Sum of all plan cost(s)) \$2,467.29

# MEMBER PENSION SPIKING REFUND

*Kentucky Revised Statute 61.598(2)* amended pension spiking rules for members with an effective retirement date on or after January 1, 2018

Fiscal Year	ACTUAL Creditable Compensation	Months of Service	% Change
2017/2018	<b>\$35,803.66</b>	12	<b>25%</b>
2016/2017	\$28,642.93	12	1.86%
2015/2016	\$27,755.84	12	-1.23%
2014/2015	\$28,348.80	12	1.78%
2013/2014	\$27,502.02	12	3.46%
2012/2013	\$26,548.85	12	n/a
<b>Actual Final Compensation - \$29,610.65</b>			

Fiscal Year	REVISED Creditable Compensation	Months of Service	% Change
2017/2018	<b>\$31,507.22</b>	12	<b>10%</b>
2016/2017	\$28,642.93	12	1.86%
2015/2016	\$27,755.84	12	-1.23%
2014/2015	\$28,348.80	12	1.78%
2013/2014	\$27,502.02	12	3.46%
2012/2013	\$26,548.85	12	n/a
<b>Revised Final Compensation - \$28,751.36</b>			

# MEMBER PENSION SPIKING REFUND



Spike detected  
during retirement  
process



Agency notified  
by mail of spike



Spike not due to  
statutory  
exemptions\*



# MEMBER PENSION SPIKING REFUND



Kentucky Retirement Systems

7520/Z999

Perimeter Park West / 1280 Louisville Rd. / Frankfort KY 40601-8124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

## Member Pension Spiking Refund Invoice

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE
State: KY	Zip Code: 40000

### Invoice Details

Invoice Number	111111	Amount Due:	(\$46.47)
Due Date	12/31/2018		
Last 4 digits SSN:	1000		
Member ID:	100001		
Member Name:	John Doe		

### Instructions

KRS 61.598 provides for increases in creditable compensation in excess of 10% from the preceding year to be excluded from creditable compensation and the employee contributions and related interest to be refunded. This invoice contains the employee contributions for the above-named member that are in excess of 10%.

If you submit a monthly summary, you may apply this invoice to your next monthly contribution report by selecting this invoice during the summary submission process. The member has been notified that these contributions will be refunded to them from the employer. Please process these contributions through the appropriate payroll process and refund to the member. For employers reported by the Personnel Cabinet, you may select to apply this invoice to outstanding debit invoices via eMars. To remit by eMars, please notify KRSFinanceGroup@kyret.ky.gov of the invoice number(s) and amount you wish to apply.

Please contact our office at (502) 696-8800 or 1-800-928-4646 if you have any questions.



Kentucky Retirement Systems

7520/Z999

Perimeter Park West / 1280 Louisville Rd. / Frankfort KY 40601-8124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

## Member Pension Spiking Refund Voucher

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE
State: KY	Zip Code: 40000

### Payment Details

Invoice Number	111111	Amount Due:	(\$46.47)
Due Date	12/31/2018		

For KRS Use Only  
CERSMKT MEM/SPK (\$46.47)



Kentucky Retirement Systems

7520/Z999

Perimeter Park West / 1280 Louisville Rd. / Frankfort KY 40601-8124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE
State: KY	Zip Code: 40000

### Invoice Details

Invoice Number	111111	Comments:	
Due Date	12/31/2018		
Last 4 digits SSN:	1000		
Member ID:	100001		
Member Name:	John Doe		

### Last Six Year Fiscal Year Analysis

Fiscal Year	Actual Compensation	Months	Emp Code	Increase	Spiking	Revised Compensation
2017 - 2018	\$52,010.08	11	Z999	12.08%	SPIKING	\$51,080.63
2016 - 2017	\$48,642.93	12	Z999	1.86%	NO SPIKING	N/A
2015 - 2016	\$47,755.84	12	Z999	-1.23%	NO SPIKING	N/A
2014 - 2015	\$48,348.80	12	Z999	1.78%	NO SPIKING	N/A
2013 - 2014	\$47,602.02	12	Z999	-4.13%	NO SPIKING	N/A
2012 - 2013	\$49,548.85	12	Z999	0.00%	NO SPIKING	N/A

### Cost Calculation Details

Member ID	Posting Date	Name	Amount
111111	7/1/2017	DOE, JOHN	(\$4.22)
111111	8/1/2017	DOE, JOHN	(\$4.22)
111111	9/1/2017	DOE, JOHN	(\$4.22)
111111	10/1/2017	DOE, JOHN	(\$4.22)
111111	11/1/2017	DOE, JOHN	(\$4.22)
111111	12/1/2017	DOE, JOHN	(\$4.22)
111111	1/1/2018	DOE, JOHN	(\$4.23)
111111	2/1/2018	DOE, JOHN	(\$4.23)
111111	3/1/2018	DOE, JOHN	(\$4.23)
111111	4/1/2018	DOE, JOHN	(\$4.23)
111111	5/1/2018	DOE, JOHN	(\$4.23)

# OMITTED BILLING

**Employee who qualifies to participate, but contributions were not submitted**

**Non-participating employee who exceeds statutory limit on position status**

**Omitted Service**

**Employee who qualifies to participate based on dual employment in same system**

**Incomplete contributions for posting month, that cannot be made whole by employer**



# OMITTED BILLING



Employer provided  
information to  
correct  
misreported  
employee



Audit on account  
found employee  
should have been  
participating



Posted  
contributions  
cannot be made  
whole by the  
employer



# EMPLOYER OMITTED INVOICE



Kentucky Retirement Systems

6230/Z999

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

## Omitted Billing Invoice

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION			Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE	State: KY	Zip Code: 40000

### Invoice Details

Invoice Number:	111111	Amount Due:	\$5,795.37
Due Date:	12/31/2018		
Last 4 Digits SSN:	0002		
Member ID:	200002		
Member Name:	JOHN DOE		

### Payment Instructions

Please select this invoice for payment to be included with your next monthly Contribution Report. This invoice can be selected as part of the Summary submission process.

You may alternatively remit a check or money order payable to the Kentucky State Treasurer. Please include your Employer ID and the Invoice Number listed above on your check or money order.

Mail your payment and this voucher to our office at 1260 Louisville Road, Frankfort, Kentucky 40601.

Please contact our office at (502)696-8810 or 1-888-696-8810 if you have any questions.



Kentucky Retirement Systems

6230/Z999

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

## Omitted Billing Voucher

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION			Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE	State: KY	Zip Code: 40000

### Payment Details

Invoice Number:	111111	Amount Due:	\$5,795.37	For KRS Use Only
-----------------	--------	-------------	------------	------------------



Kentucky Retirement Systems

6230/Z999

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124  
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

## Omitted Billing Invoice

### Employer Information

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION			Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE	State: KY	Zip Code: 40000

### Invoice Details

Invoice Number:	111111	Amount Due:	\$5,795.37
Due Date:	12/31/2018		
Last 4 Digits SSN:	0002		
Member ID:	200002		
Member Name:	JOHN DOE		

### Omitted Service Period

Period of Service	Months of Service	Salary	Contribution Rate	Employer Contribution
7/1/2010 - 6/30/2011	12	\$28,138.04	18.93	\$4,763.75
7/1/2011 - 6/30/2011	2	\$5,441.08	18.96	\$1,031.62
Total Cost:				\$5,795.37

# SERVICE AVERAGING CREDIT

## *Kentucky Revised Statute 78.615*

- ❖ Employees of a board of education must average at least eighty (80) hours monthly over actual days worked in order to be eligible to participate in the County Employees Retirement System (CERS).
- ❖ Fiscal years that average will be awarded service credit based on actual days worked.
- ❖ Several steps must be completed before contributions can be refunded for those employees whose service credit does not average.

# SERVICE AVERAGING CREDIT



Member did not  
average as  
reported



Employer returns  
EOY reports



Reported changes  
did not alter  
member averaging  
outcome



6230/Z999

### Service Averaging Credit Invoice

Employer Name: SOMEWHERE COUNTY BOARD OF EDUCATION

Employer Code: Z999

Address: 123 MAIN STREET

City: SOMEWHERE

State: KY

Zip Code: 40000

Invoice Number:	111111
Due Date:	12/31/2

Amount Due: (\$290.45)

### Payment Instructions

Pursuant to KRS 78.510 (21) and KRS 81.510 (21), the above members do not meet the reporting requirements for service credit for the months identified.

Please apply this credit to future reporting using the Employer Self-Service portal.

Please contact your ECE representative at (502) 896-8810 if you have any questions.



## Kentucky Retirement Systems

6230/Z999

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-8124  
Phone (502) 696-8800 / Fax (502) 696-8822 / [kyret.ky.gov](mailto:kyret.ky.gov)

## Service Averaging Credit Invoice

### Employer Information

[illegible]

# SERVICE AVERAGING ADJUSTMENTS

Adjustments in MUNIS to refund contributions through your payroll:

EECON  
Adjustment Code

HICON  
Adjustment Code

ERCON  
Adjustment Code

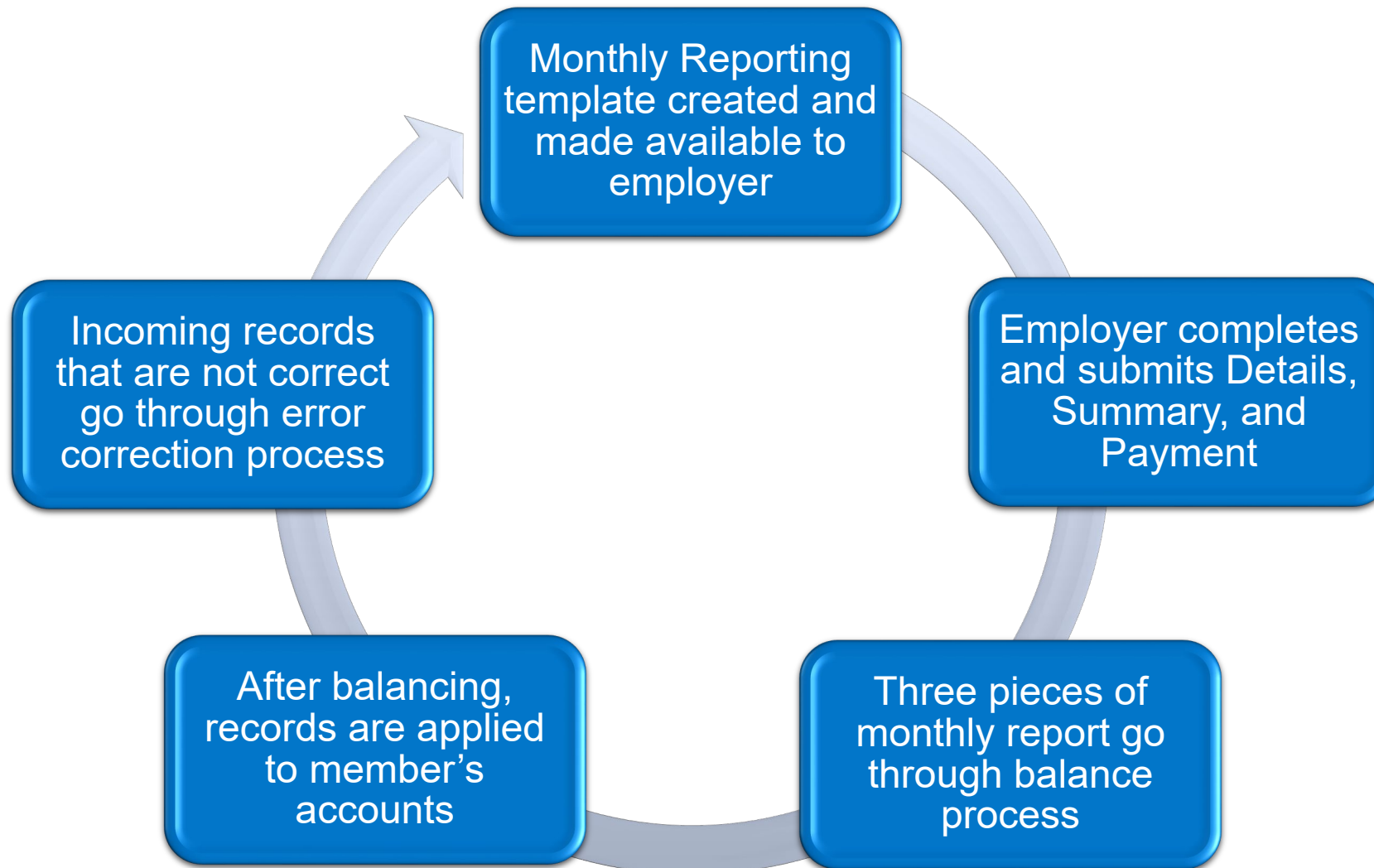
If your agency owes money to a person NO LONGER EMPLOYED:

Activate in  
MUNIS

Penny  
payroll

Use an  
adjustment  
code

# MONTHLY REPORTING



# MONTHLY REPORTING



Monetary  
variance  
discovered during  
balancing











Monetary  
variance occurred  
during error  
correction



Monetary variance  
occurred during  
adjustment



# MONTHLY REPORTING

       							<p align="center"><b>Kentucky Retirement System</b></p> <p align="center">Perimeter Park West   1260 Louisville Rd.   Frankfort KY 40601-6124            Phone: (502) 696-8800   Fax: (502) 696-8822   <a href="http://kyret.ky.gov">kyret.ky.gov</a></p> <p align="center"><b>Monthly Report Invoice - Adjustments During Balancing Details</b></p>								
Employee Employer Invoice #	Adjustment Employer Employer	Retirement	Retirement	Retirement	Retirement	Retirement	Report Month	Posting Month	Contribution Group	Payment Reason	Salary	EECON	HICON	ERCON	EEINT
Retirement							There were no adjustments during balancing								
Difference		Difference	Difference	Difference	Reported	Reported									
Difference		Difference	Difference	Difference	Corrected	Corrected									
Difference		Difference	Difference	Difference	Variance	Variance									
Difference			Total Diff	Total Diff		Total Vari									
Difference		Total Diff													
Difference			Retirement		Reported										
Difference					Corrected										
Difference					Variance										
Difference			Difference												
Difference			Difference		Reported										
Difference			Difference		Corrected										
Difference			Difference		Variance										
Total Diff			Total Diff												
Adjustment															
Total Due															



# MONTHLY REPORTING

If you are required to COLLECT contributions from an employee NO LONGER employed

```
graph LR; A((Provide list of terminated employee's to ERCE representative)) --> B((Contributions will be refunded for months not paid in full)); B --> C((Omitted billing will be sent to collect ERCON and EECON separately));
```

Provide list of  
terminated  
employee's to  
ERCE  
representative

Contributions  
will be  
refunded for  
months not  
paid in full

Omitted billing  
will be sent to  
collect ERCON  
and EECON  
separately

# MUNIS SUPPORT

**Kristin Lambert & Kim York - Division of School Technology**

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

**Phone - 502.564.2020 / Fax - 502.564.1519**

<https://education.ky.gov/districts/Pages/MUNIS-Guides.aspx>

DISTRICT/SCHOOL SUPPORT

## MUNIS Support and Guides

*Published: 2/11/2019 4:03 PM*

MUNIS is the financial software package used in all 173 Kentucky School Districts. Instructions and explanations to allow for consistent reporting of required school district financial information are provided.

Select from the drop down menu below to access guides by category.

Payroll Retirement Reporting



**Download**

**Description**

[KYCERS EOY START Reporting](#)

MUNIS Guide - Instructions on creating the KYCERS Start End of Year Report.

[KYCERS Start Monthly Report](#)

MUNIS Guide - KYCERS START Monthly Report

[Start Monthly Report Invoice Adjustments](#)

MUNIS Guide - Guide on processing KYCERS Start refunds Reporting.

# MONTHLY PACKET REPORTS

- ❖ What are Monthly Packet Reports?
- ❖ Demographic Errors
- ❖ Non-Participating/Part-Time
- ❖ Missing Employment End Date
- ❖ Leave Without Pay
- ❖ Missing Form 6487 – Member PS

# MONTHLY PACKET REPORTS



Monthly Report is submitted by the 10<sup>th</sup> of the month, run through automatic data review, then posted to KRS system.



25<sup>th</sup> of the month, MONTHLY PACKET is produced regarding issues on the member details in the newly posted Monthly Report.

# DEMOGRAPHIC ERRORS



## Demographic issues:

- Name
- Address
- Member ID
- Social Security Number
- Gender
- Date of birth

## General issues:

- Sick leave



## KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director  
Perimeter Park West - 1260 Louisville Road - Frankfort, Kentucky 40601  
kyret.ky.gov - Phone: 502-696-8800 - Fax: 502-696-8822

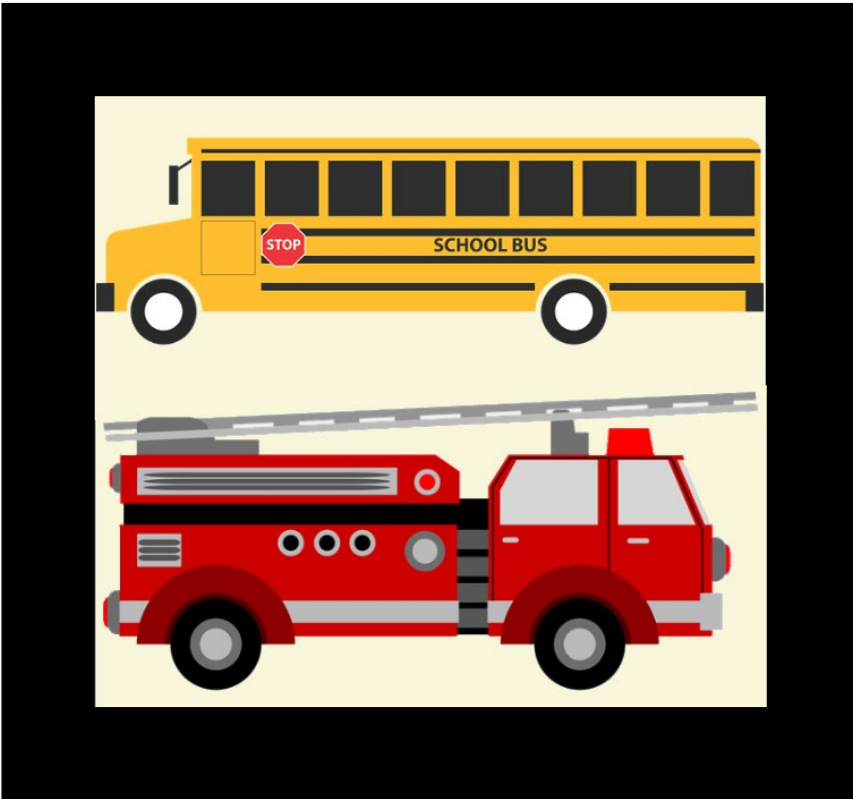


### Demographic Errors Report Z999 - SOMEWHERE COUNTY BOARD OF EDUCATION - January 2019

Errors were found on the following member records. Please verify employee information and correct for the next posting.

<u>Name</u>	<u>Contribution Group</u>	<u>Member ID</u>	<u>Social Security Number</u>	<u>Employment Begin Date</u>
SKYWALKER, LUKE Error Message:	CERS NHZ - without HIC	999999	XXX-XX-9999	1/1/2000
The member's Address fields on record with KRS were updated. (ER0116) The new address is 118 S CRESTMOOR AVE LOUISVILLE KY 40206-2737				
SOLO, HAN Error Message:	CERS NHZ - with HIC	88888	XXX-XX-8888	1/1/2009
The member's Address fields on record with KRS were not updated due to insufficient or inaccurate data. (ER0117)				
ORGANA, LEIA Error Message:	CERS NHZ - without HIC	77777	XXX-XX-7777	1/1/1992
Sick Leave Hours not reported and are required with this employment end reason. (ER0155)				
CALRISSIAN, LANDO Error Message:	CERS NHZ - Cash Balance	66666	XXX-XX-6666	1/1/2014
Invalid Prefix or Suffix reported. Member Record was not updated.(ER0060)				
KENOBI, BEN Error Message:	CERS NHZ - without HIC	55555	XXX-XX-5555	1/1/2015
The reported Last Name or First Name is different from KRS's master record and has been updated.(ER0110)				
TARKIN, GOV Error Message:	CERS NHZ - with HIC	44444	XXX-XX-4444	1/1/2011
A PO Box and physical address have been reported, the address was not updated. Please update to report either the PO Box OR physical address. (ER0119)				

# NON-PARTICIPATING PART-TIME STATUS



- ❖ Non-Participating Part Time or Intermittent employees working in a participating position with another agency in that posting month.
- ❖ Per Kentucky Revised Statute 61.680(6) accumulated hours in same system will be used to determine eligibility.



## KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

Perimeter Park West - 1260 Louisville Road - Frankfort, Kentucky 40601

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



### Non-Participating Part-Time Status Report

Z999 - SOMEWHERE COUNTY BOARD OF EDUCATION - January 2019

The following Employees were reported as Non-Participating Part-Time and worked 100 hours in the month. Please be aware that if the employee averages 100 hours over the fiscal or calendar year contributions will be billed.

<u>Name</u>	<u>Contribution Group</u>	<u>Member ID</u>	<u>Social Security Number</u>	<u>Report Month</u>	<u>Hours Worked</u>
-------------	---------------------------	------------------	-------------------------------	---------------------	---------------------

The following employees were reported as Non-Participating Part-Time but are also being reported by another participating employer. Please make the appropriate changes to your payroll and begin remitting contributions on the next monthly report. An omitted billing will be issued for any previous periods where contributions should have been remitted.

<u>Name</u>	<u>Contribution Group</u>	<u>Member ID</u>	<u>Social Security Number</u>	<u>Report Month</u>	<u>Posting Month</u>
BROWN, SALLY	CERS NHZ - Non-Participating	81818	XXX-XX-8181	1/1/2019	1/1/2019
QUEST, JONNY	CERS NHZ - Non-Participating	82828	XXX-XX-8282	1/1/2019	1/1/2019
SIMPSON, MARGE	CERS NHZ - Non-Participating	90909	XXX-XX-9090	1/1/2019	1/1/2019
DUCK, DONALD	CERS NHZ - Non-Participating	91919	XXX-XX-9191	1/1/2019	1/1/2019
JETSON, JUDY	CERS NHZ - Non-Participating	92929	XXX-XX-9292	1/1/2019	1/1/2019
MOUSE, MINNIE	CERS NHZ - Non-Participating	93939	XXX-XX-9393	1/1/2019	1/1/2019
BROWN, CHARLIE	CERS NHZ - Non-Participating	94949	XXX-XX-9494	1/1/2019	1/1/2019
LIGHTYEAR, BUZZ	CERS NHZ - Non-Participating	95959	XXX-XX-9595	1/1/2019	1/1/2019
RABBIT, ROGER	CERS NHZ - Non-Participating	96969	XXX-XX-9696	1/1/2019	1/1/2019
FLINTSTONE, WILMA	CERS NHZ - Non-Participating	97979	XXX-XX-9797	1/1/2019	1/1/2019
DINKLEY, VELMA	CERS NHZ - Non-Participating	98989	XXX-XX-9898	1/1/2019	1/1/2019
FUDD, ELMER	CERS NHZ - Non-Participating	80808	XXX-XX-8080	1/1/2019	1/1/2019



# MISSING EMPLOYMENT END DATE



Detail records have ceased being reported for the members on this report.

Did the employee:

- terminate employment?
- go on a leave without pay?
- not get added back on your report if they had been removed previously?

**Do not add the end date to this report and return it to Kentucky Retirement System.  
Contact your ERCE rep by secure email or adjust the member record in ESS.**



## KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

Perimeter Park West - 1260 Louisville Road - Frankfort, Kentucky 40601

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



### Missing Employment End Date Report

Z999 - SOMEWHERE COUNTY BOARD OF EDUCATION - January 2019

The following members were not reported for the previous month(s). Please submit contributions or an employment end date for each member listed below.

<u>Name</u>	<u>Contribution Group</u>	<u>Member ID</u>	<u>Social Security Number</u>	<u>Employment Begin Date</u>	<u>Last Reported Contribution Date</u>
CHEVROLET, A	CERS NHZ - with HIC	11111	XXX-XX-1111	1/1/2010	12/2018
FORD, B	CERS NHZ - without HIC	21212	XXX-XX-2121	1/1/2000	12/2018
BUICK, C	CERS NHZ - Non-Participating	31313	XXX-XX-3131	1/1/2005	12/2018
CADILLAC, D	CERS NHZ - Cash Balance	414140	XXX-XX-4141	1/1/2014	12/2018
DODGE, E	CERS NHZ - with HIC	51515	XXX-XX-5151	1/1/2010	10/2018
CHRYSLER, F	CERS NHZ - Non-Participating	61616	XXX-XX-6161	1/1/2005	10/2018
DELOREAN, G	CERS NHZ - without HIC	71717	XXX-XX-7171	1/1/2000	10/2018
JEEP, H	CERS NHZ - Cash Balance	818180	XXX-XX-8181	1/1/2014	10/2018
PLYMOUTH, I	CERS NHZ - with HIC	91919	XXX-XX-9191	1/1/2005	9/2018
LINCOLN, J	CERS NHZ - Cash Balance	121210	XXX-XX-1212	1/1/2014	8/2018
OLDSMOBILE, K	CERS NHZ - Non-Participating	22222	XXX-XX-2222	1/1/2018	8/2018
MERCURY, L	CERS NHZ - Non-Participating	32323	XXX-XX-3232	1/1/2018	8/2018

# LEAVE WITHOUT PAY



The first time an employee is reported on Leave Without Pay for any reason and again the first time they are reported for a different payment reason.

Employers should complete a Form 2023 on employees who were on a Leave Without Pay once the employee returns to employment.



## KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

Perimeter Park West - 1260 Louisville Road - Frankfort, Kentucky 40601

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



### LEAVE WITHOUT PAY Report

Z999 - SOMEWHERE COUNTY BOARD OF EDUCATION - January 2019

Your last monthly report indicated the below employees were on leave without pay. Please log into ESS and complete the Form 2023 - LWOP Verification (located in Available Forms) for the employees listed below.

Note: If this form has already been submitted please disregard this request

<u>Member ID</u>	<u>Social Security Number</u>	<u>Name</u>	<u>Posting Month with LWOP</u>
111110	XXX-XX-1110	APPLE, Z	12/2018
122222	XXX-XX-1222	BANANA, Y	12/2018
133333	XXX-XX-1333	CHERRY, X	12/2018
144444	XXX-XX-1444	DATE, W	12/2018
155555	XXX-XX-1555	ELDERBERRY, V	12/2018
166666	XXX-XX-1666	FIG, U	12/2018

# MISSING FORM 6487 – MEMBER PENSION SPIKING



Kentucky Revised Statute 61.598 was amended in the 2017 legislation, creating Member Pension Spiking for members retiring on or after January 1, 2018.

Kentucky Retirement Systems provides the Form 6487 to report any exemptions established within this statute to reduce or remove the spike. The employer has 60 days to return the Form 6487.



## KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

Perimeter Park West - 1260 Louisville Road - Frankfort, Kentucky 40601

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



### Missing Form 6487, Request for Member Pension Spiking Exemption Amounts Z999 - SOMEWHERE COUNTY BOARD OF EDUCATION - January 2019

Please complete and return the Form 6487 Request for Member Pension Spiking Exemption Amounts for the following members.  
Be sure to complete the Form 6487 in its entirety and include any required supporting documentation.  
Forms should be returned within 60 days of receipt.

<u>Member ID</u>	<u>Social Security Number</u>	<u>Name</u>	<u>Date of Original Request</u>	<u>Age of Request (in days)</u>
70707	XXX-XX-7070	NEVADA, ANN	2/2018	293
71717	XXX-XX-7171	DAKOTA, BOB	4/2018	249
72727	XXX-XX-7272	UTAH, CARL	6/2018	205
73737	XXX-XX-7373	GEORGIA, DAVE	1/2019	55
74747	XXX-XX-7474	OHIO, ELI	11/2018	98
75757	XXX-XX-7575	INDIANA, FAYE	5/2018	228
76767	XXX-XX-7676	CAROLINA, GREG	6/2018	205
78787	XXX-XX-7878	OREGON, HAN	1/2019	55
79797	XXX-XX-7979	MONTANA, IRIS	8/2018	164
60606	XXX-XX-6060	HAMPSHIRE, JON	12/2018	76
61616	XXX-XX-6161	WYOMING, KEN	1/2019	55
62626	XXX-XX-6262	MICHIGAN, LYNN	5/2018	228



Let's  
take a  
break.

# TOPICS FOR SCHOOL BD EMPLOYERS

- ❖ Forms
- ❖ Averaging Process
- ❖ Legislative Changes



# FORMS

- ❖ Where are my forms?
- ❖ Form 2023 (e-form)
- ❖ Form 6000 (Section H)
- ❖ Form 6487
- ❖ Form 6751

# FORMS

Hard copy forms versus eForms – and where to get them...

The screenshot displays the 'Employer Self Service' portal. The top navigation bar includes links for 'Home', 'Report', 'Services', and 'Account', along with 'Site Help', 'Agency Admin (11111)', and a 'Log off' button. Below the navigation bar, there are two green buttons: 'Secure Email' and 'Contact Representative'. The main content area features a large heading 'Welcome to Employer Self Service!'. To the right, there is a dropdown menu titled '-- Available Forms --' with an 'Open' button. The dropdown menu is open, showing a list of forms. A red box highlights a subset of forms at the bottom of the list.

Employer Self Service   Home   Report   Services   Account   Site Help   Agency Admin (11111)   Log off

Secure Email   Contact Representative

Welcome to Employer Self Service!

-- Available Forms --   Open



- 2012 - Election or Rejection of Participation For ...
- 2015 - Certification of Position Status
- 2035 - Beneficiary Designation
- 2110 - Retirement System Determination - County At...
- 4225 - Verification of Past Employment
- 6481 - Employer Request for Post-Determination of ...
- 6486 - Authorization for Release of Retirement Acc...
- 6751 - Member and Employer Certification Regarding...
- 6760 - County Police or Sheriff Appointment of Ret...
- 6764 - Recertification of Retired Police Officer
- 6766 - Appointment of Retired School Resource Offi...
- 7005 - Resolution of Agency Transferring From Non-...
- 7008 - Resolution of Agency Transferring From Non-...
- 7011 - Hazardous Participation Certification Form ...
- 7012 - Hazardous Coverage Acknowledgement
- 7013 - Hazardous Participation Certification Form ...
- 7025 - Position Questionnaire
- 7071 - Employer Self Service Employer Administrato...
- 7072 - Reporting/Balancing Employer Acknowledgment
- 7077 - Checklist For CERS Hazardous Petitions
- 7121 - Probationary Period Information
- 7250 - Verification of Payments Outside Regular Wa...
- 7280 - Employer Certification for Installment Purc...
- 7725 - Request for Estimated Actuarial Cost of Vol...

e2011 - Hazardous Duty Certification H.P.-2  
e2020 - Advice of Personnel Action  
e2023 - Leave Without Pay Verification  
e4150 - Certification of Employment in a Hazardous...  
e4225 - Verification of Past Employment  
e8030 - Employer Job Description


# FORM 2023

## LEAVE WITHOUT PAY

❖ Complete an eForm 2023 when the employee returns to employment.

	<b>Kentucky Retirement Systems</b> Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124 Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov		<b>Form 2023</b> Revised 03/2010
<b>Leave Without Pay Verification</b>			
<b>Member Information</b>			
Member Name:		Member ID:	
<b>Dates of Leave</b>			
Leave Without Pay Begin Date: _____			
Leave Without Pay End Date: _____			
<b>Type of Leave</b>			
<input type="checkbox"/> Military Leave			
<input type="checkbox"/> Approved Sick Leave Without Pay			
<input type="checkbox"/> Family and Medical Leave Act (FMLA)			
<input type="checkbox"/> Maternity Leave			
<input type="checkbox"/> Educational Leave			
<input type="checkbox"/> Other (please specify) _____			
<b>Employer Information</b>			
Employer Name:			
Employer Code:		Phone Number:	

# EMPLOYER CERTIFICATION OF LEAVE BALANCES AND FINAL SALARY

	
<b>Section H - Employer Certification of Leave Balances and Final Salary</b>	
Section H must be completed by your current employer and returned to Kentucky Retirement Systems in order to include future salary, service and sick and compensatory leave balances in your estimated retirement allowance. If you are currently employed by more than one participating employer, each employer should complete a copy of Section H of this form. If you do not have the employer complete Section H of this form, Kentucky Retirement Systems will exclude all leave balances from the estimated retirement allowance. Your estimated retirement allowance and benefits are subject to post retirement audit and adjustment after retirement.	
Employer Name:	Employer Code:
Member Name:	Member ID:
Termination Date:	
Employer's Report of Leave Balances as of:	
Does your agency participate in a sick leave program administered by KRS? <input type="radio"/> Yes <input type="radio"/> No If yes above, select the type of sick leave plan: <input type="radio"/> Standard <input type="radio"/> Alternate Does the above member work an average of 21 days per month? <input type="radio"/> Yes <input type="radio"/> No If no above, please provide an Alternate Average Working Days Per Month: _____	
<b>Standard Sick Leave Program:</b> If participating in the standard sick leave program, please provide the following information. Note: Contributions <u>should not be withheld</u> from standard sick leave lump sum payouts.	
Accumulated Sick Leave (in hours):	Hours in a Sick Leave Day:
<b>Alternate Sick Leave Program:</b> If participating in the alternate sick leave program, please provide the following information.	

[illegible]

## MEMBER P

❖ If a member is found  
if the spike is or is n

### Part 2 - Exemption Amounts

#### Employer Information

Employer Name: City of

#### Member Information

Member Name: John T

#### Fiscal Year

7/1/2017 - 6/30/2018

7/1/2016 - 6/30/2017

7/1/2015 - 6/30/2016

7/1/2014 - 6/30/2015

7/1/2013 - 6/30/2014

7/1/2012 - 6/30/2013

\*If any salary amount is added in the  
is required to be completed.

### Part 3 - Bona Fide Promotion or Career Advancement Exemption

#### Employee Information

Please Check One: ☐ New Hire/Rehire ☐ Current Employee Member ID or SSN:

Name:

Change/Hire Date:

**Complete the following section based on the employee's job description prior to promotion or career advancement (if the employee was a new hire/rehire, provide information about the employee's prior job).**

Employee's job title prior to promotion or career advancement:

Describe the employee's job duties prior to promotion or career advancement. Please attach a job description if available.

**Complete the following section based on the employee's job description after promotion or career advancement.**

Employee's job title after promotion or career advancement:

Describe the employee's job duties prior to promotion or career advancement. Please attach a job description if available.

If applicable, attach an organizational chart reflecting the employee's position both prior to and after promotion or career advancement. Provide any additional information that you would like to be considered by Kentucky Retirement Systems regarding the employee's promotion or career advancement. You may attach additional documentation if necessary.

#### Certification

I hereby certify that if I have full knowledge of the penalty in KRS 532.100 related to falsification of records and the information provided is true and accurate.

Agency Head Signature:

Date:

Agency Head Printed Name:

# AVERAGING PROCESS

Q. Why does Kentucky Retirement System average the member's account?

A. To determine if a person should be participating.

According to **Kentucky Revised Statute 78.510(21)** a regular full-time position means the position averages 80 or more hours per month determined by using the number of hours actually worked in a school year.

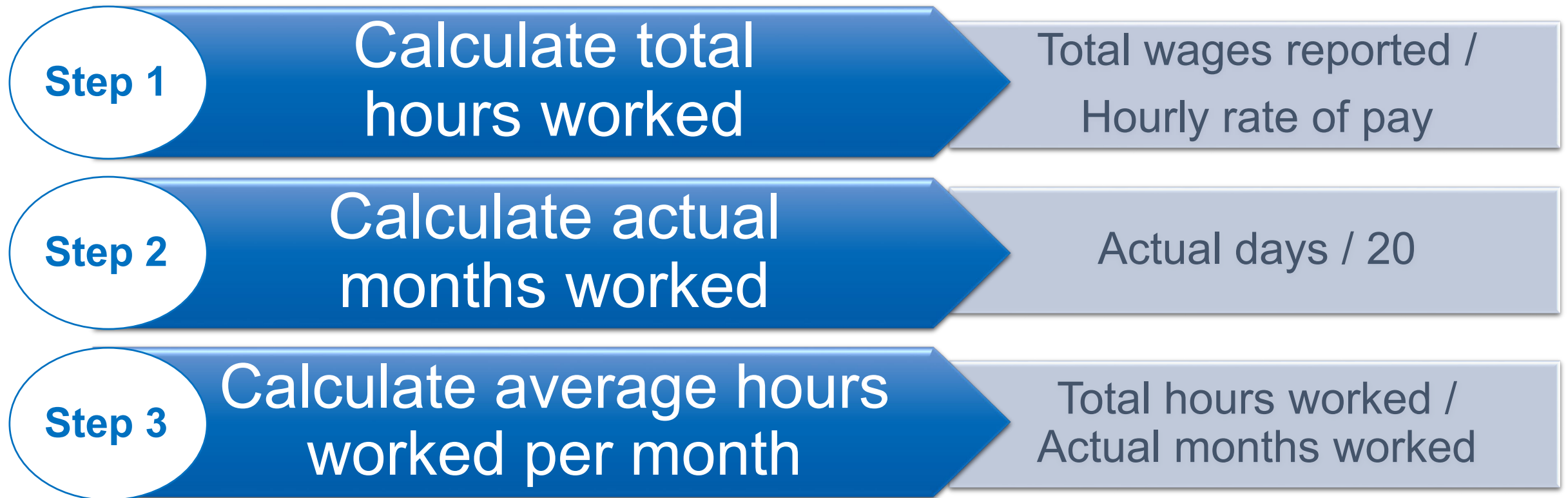
# AVERAGING PROCESS

Q. How does Kentucky Retirement System average the member's account?

A. Kentucky Retirement System averages School Board wages over actual days worked during the fiscal year according to **105 KAR 1:300**

# AVERAGING PROCESS

We use a formula for fiscal year averaging:



If the average is a fraction, we use regular rounding.



# 2019 LEGISLATIVE UPDATES

## House Bill 80 (KRS housekeeping bill).

- Allows electronic balloting for Trustee elections and synchronizes the two separate CERS elections into one election cycle
- Grants KRS more authority to work cooperatively with participating agencies who are delinquent with their monthly reporting requirements; and it gives KRS permission to deposit the 1% employee contribution for retiree health for Tier 2 and Tier 3 members into an account that lets the money be better used for paying premiums.

## House Bill 419

- Requires members to certify at the time of retirement that no prearranged agreement exists between the member and any participating agency
- Provides that a reemployed retiree shall no longer be required to notify the systems if their reemployment, contracting, volunteering, or serving as a leased employee first occurs with a participating agency after a period of 12 months following the member's initial retirement date.



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

## Employer Certification of Independent Contractor / L

### Member Information

Reemploying Employer:

Member Name:

Start date:

My name is: \_\_\_\_\_  
or authorized designee of the employer participating in the Kentucky Retirement Systems, where the above referenced member will be providing services as ☐ an Independent Contractor ☐ a L

The position title and principal job duties that the member will provide (please describe the job title and principal volunteer duties below and attach additional pages if necessary):

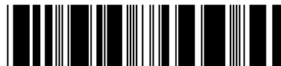
### Participating Employer Inquiry

As the agency head, appointing authority or authorized designee of the participating employer, I have conducted an inquiry and confirm the following:

- The participating employer previously employed the member as ☐ leased employee or ☐ none.
- The participating employer issued a Request for Proposal (RFP) provided by the member. ☐ Yes ☐ No
- The participating employer will require the member to comply with the terms and conditions of the contract for services to be provided. ☐ Yes ☐ No
- The participating employer will require the member to adhere to the policies and procedures of the participating employer. ☐ Yes ☐ No
- The participating employer will provide the member with training experienced employees of the participating employer. ☐ Yes ☐ No
- The participating employer will require the member to provide services using the employer's tools and equipment. ☐ Yes ☐ No
- The participating employer will require the member to provide services using the services provided. ☐ Yes ☐ No
- The participating employer will require the member to work full-time. ☐ Yes ☐ No
- The participating employer will pay the member a salary or hourly wage. ☐ Yes ☐ No
- The participating employer will pay the member a flat fee for all



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



Form 6753  
08/2019

## Employer Certification of Volunteer

### Member Information

Reemploying Employer:

Employer Code:

Member Name:

Member ID:

Volunteer start date:

My name is: \_\_\_\_\_ I am the agency head, appointing authority, or authorized designee of the employer participating in the Kentucky Retirement Systems, where the above referenced member will be volunteering as (please describe the job title and principal volunteer duties below and attach additional pages if needed):

### Participating Employer Inquiry

As the agency head, appointing authority or authorized designee of the participating employer, I have conducted an inquiry and confirm the following:

- The member ☐ was ☐ was not previously employed by the participating employer.
- The member ☐ did ☐ did not previously receive creditable compensation from the participating employer.
- The member ☐ did ☐ did not previously earn retirement service credit from the participating employer.
- The member ☐ is ☐ is not volunteering for the participating employer freely and without pressure or coercion.
- The member ☐ will ☐ will not receive compensation for volunteering for the participating employer.
- The member ☐ will ☐ will not receive reimbursement from the participating employer for actual expenses incurred while volunteering.
- The member ☐ will ☐ will not receive a nominal fee in the amount of \$ \_\_\_\_\_ for volunteer services performed for the participating employer.

### Participating Employer Certification

I acknowledge that, subject to penalty of perjury for providing false information in accordance with KRS 523.010 to 523.110, the information provided herein is true and accurate.

Signature: \_\_\_\_\_ Job Title: \_\_\_\_\_ Date: \_\_\_\_\_

RS Form W-2 ☐ Yes ☐ No or an IRS Form 1099-MISC

the member's salary or wages for services provided to the

any business or travel expenses incurred while performing services.

the right to voluntarily terminate the work relationship without

de similar services to other participating employers, business is performing services for the participating employer.

contract other persons on behalf of the member to provide services for

and supervise employees for the participating employer in the

ent relationship with the participating employer are attached to this

ween the participating employer and member.

ween the participating employer and a third party or staffing participating employer.

the solicitation of services that are to be provided by the

ing that any person who provides a false statement, report, or with KRS 523.010, et seq.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# 2019 LEGISLATIVE UPDATES

## **Senate Bill 1** – effective 3/11/2019

- Although primarily a "school safety" law, Senate Bill 1 contains a provision that says Special Law Enforcement Officers (SLEOs) will be treated the same as School Resource Officers (SROs) for retired reemployed purposes.

## **Senate Bill 162**

- Exempts employers from paying contributions on a retiree employed as a school security officer.

# THANK YOU FOR YOUR ATTENTION



# QUESTIONS?

# LEGAL NOTICE

This presentation is written in plain language for use by public employers and employees who are subject to coverage under the Kentucky Retirement Systems. It is not intended as a substitute for federal or state law, namely the Kentucky Revised Statutes, the Kentucky Administrative Regulations, or the Internal Revenue Code, nor will its interpretation prevail should a conflict arise between it and the Kentucky Revised Statutes, Kentucky Administrative Regulations, or Internal Revenue Code. Rules governing the retirement system are subject to change periodically either by statute of the Kentucky General Assembly, regulation of the Kentucky Retirement Systems, or regulation of the Internal Revenue Code. If you have questions about this material, please contact our office or seek legal advice from your attorney. Notwithstanding the foregoing, upon the discovery of any error or omission in system records, the system shall correct all records including but not limited to, membership in the system, service credit, member and employer contributions, and benefits paid and payable. See KRS 61.685.