elrce

EMPLOYER REPORTING, COMPLIANCE & EDUCATION

EMPLOYER REPORTING MANUAL

Appendix B

DETAIL FIELDS & DESCRIPTIONS

PUBLISHED 10/2020

NOTICE

Required Detail Fields may be different for KHRIS employers.

Address Line 1: This is a required field and should include the mailing address.

Address Line 2: This is an optional field and should only be completed for an apartment number, building, unit, floor, suite, etc.

Address Line 3: This field is only displayed and required if the International Address Indicator is checked. This field should contain the city or town name, province, state, or county and postal code (if known).

KHRIS

Annual Leave: This field is required only for employers reported by the Personnel Cabinet. The employee's accrued annual leave balance should be reported in this field.

City: This is a required field and should contain the city related to the employee's mailing address.

KHRIS

Compensatory Leave: This field is required only for employers reported through the Personnel Cabinet.

NOTE Other employers that allow employees to accrue compensatory time MAY report Compensatory Leave balance in this field.

Contract Days: This is a required field for noncertified school board employees and should contain the number of contracted days for the noncertified employee.

READ MORE
Chapter 2: Employee Reporting

Contribution Group: This is a required field and should contain the employee's contribution group. Employers can download contribution group information for their employees using the Download Member ID module in Employer Self Service (ESS). Please see Chapter 2 of the Employer Reporting Manual for directions on correctly categorizing employees.

Country: This field is only displayed and required if the International Address Indicator is checked. The country should be selected from the drop-down list.

Date of Birth: This is a required field and should contain the employee's date of birth.

Days Worked Greater Than Zero: This is a required field and should always be checked unless the employee has a position status of Regular Full Time Less Than 12 Months and did not actually work in the month.

KHRIS

NOTE This field does not apply to employees reported by the Personnel Cabinet.

Employer Contribution: Only employers using the Enter Report Details module in ESS use this field. This field will populate once the calculate button is clicked.

Employer-paid Employer Contribution (Employer paid ERCON): This field indicates whether the employer is responsible for remitting employer contributions for the record. Master Commissioners and their employees do not submit employer contributions, as this is paid from another fund.

Employment Begin Date: This is a required field for employees who have: not previously been reported by the employer to KRS; are re-hires; or have changes in contribution group, position status or job position.

Employment End Date: This is a required field when an employee terminates employment or changes job position, position status or contribution group. The date cannot be after the last day of the report month and must be accompanied by an Employment End Reason.

Employment End Reason: This field is required if an Employment End Date is provided. The options for this field are:

- Change in System, Plan, Contribution Group, or Job Position
- Retirement
- Death
- Termination
- Change in Position Status
- Transfer (To be used only by employers reported by the Personnel Cabinet)

NOTE If an employee has a change in position status that also causes a change in system, plan, contribution group or job position, then select the option "Change in System, Plan, Contribution Group or Job Position".

Estimated Additional Compensation: This field is required to report any incentive, special duty, longevity, educational incentive, etc. that an employee earns that is not calculated in the base rate of pay. This should be reported as a cumulative sum for the fiscal year. A zero value may be reported in this field.

First Name: This field is required and should reflect the employee's legal name as maintained on their employment record.

Gender: This is a required field if the employee has never been reported by the employer to KRS. The options for this field are Female, Male and Unknown.

Health Insurance Contribution (Pre-Tax HICON): This is a required field used to report the additional 1% in member contributions required for employees whose participation is on or after September 1, 2008. If the employee does not owe the Health Insurance Contribution, then zero should be reported in this field. If you report by Enter Report Details, this field will populate once the calculate button is clicked.

Hours in a Sick Leave Day: This field is required if Sick Leave Hours or Sick Leave Days has a value and should contain the number of hours that equals a sick leave day.

Increment Date: This field is required only for SPRS and KERS employers reported by the Personnel Cabinet. This field represents the date on which the employee is to receive the next increment in compensation.

International Address Indicator: This indicator should only be used when an employee has a foreign address.

Job Position: This is a required field and should contain the appropriate job position code or title. The Job Position field is used to validate service accrual, averaging requirements and other benefits specific to the position.

Employers using the Upload Detail File module in ESS should include the approved positions and corresponding codes on the file. Employers using the Enter Report Details module in ESS will choose the approved position titles from the drop-down list.

For hazardous positions: Only the positions approved as hazardous for the employer will be accepted.

For nonhazardous positions: The options for these positions are:

- **Jailer:** Used for nonhazardous jail employees
- **Sheriff:** Used for nonhazardous sheriff employees who provide police protection
- **Police:** Used for nonhazardous police employees who provide police protection
- **Fire:** Used for nonhazardous employees who provide firefighting services
- **EMS:** Used for nonhazardous employees who provide emergency medical services
- **County Attorney Employee:** Used for all employees of the County Attorney's office, even if another agency (such as fiscal court) is reporting the employee for their duties in the County Attorney's office
- **Constitutional Officer:** This job position is limited to employees reported by the Personnel Cabinet
- **General Assembly Employee:** This job position is limited to employees reported by the Personnel Cabinet
- **Magistrate:** This job position is limited to fiscal courts
- **Coroner:** Represents the official coroner, not deputy coroners or other coroner employees
- **Mayor:** This job position is limited to cities
- **City Council:** This job position is limited to cities and should also be used for City Commissioners
- **Volunteer Fireman:** Only reported by employer code J956
- **Master Commissioner:** This job position represents all employees of the Master Commissioner
- **Other:** This job position is used only if another listed position is not applicable to the employee

Last Name: This field is required and should reflect the employee's legal name as maintained on their employment record.

Marital Status: This is an optional field providing the choice of single or married for selection.

Member ID: This is a required field once the Member ID has been assigned. KRS assigns the Member ID after an employee's initial detail record has been submitted and posted. The Member ID will then automatically populate in the contribution record on Enter Report Details for future report months. Employers can obtain the Member ID using the Download Member ID module in ESS.

Middle Name: This field is optional and should reflect the employee's legal name as maintained on their employment record.

Payment Reason: This field is required to identify and explain changes in salary. It also impacts service credit, eligibility for benefits and benefit calculations. If more than one payment reason is needed for an employee in one report month, then a separate record may be required.

For example, two separate records must be reported for an employee with both Regular Pay and an Installment Purchase of Service (IPS) Payment.

The options for this field are:

- **Regular Pay:** Used when an employee's salary is only the regular compensation for a posting month.
- **Regular Pay with Additional Creditable Compensation:** Used in place of "Regular Pay" option when an employee's salary includes regular compensation plus other monies, such as overtime pay, shift differentials, scheduled incentives, etc.
- **Leave Without Pay:** Used in place of "Regular Pay" option when an employee has lower salary or zero salary for a posting month due to being on leave without pay. If the employee is on leave without pay for a partial month, use this payment reason - a separate record for regular wages is NOT required.
- **Bonus/Severance Payment:** Used on a separate record from regular wages when an employee receives a bonus or severance payment. The posting month for the record with this payment reason should reflect the last month of the period in which it is to be applied.
- **IPS Payment:** Used on a separate record from regular wages to report IPS payments. When reporting IPS, only the following subset of the fields should be reported: Posting Month, SSN, Member ID, DOB, Gender, First & Last Name, Contribution Group, Payment Reason, Pre-tax, or Post-tax EECON.
- **Lump Sum Compensatory Pay:** Used on a separate record from regular wages to report lump sum compensatory payments for employees with a participation date with KRS prior to 9/1/08.
- **State Funded Expenses:** Used in place of "Regular Pay" option by Employer Codes 54527, 39759 and 35628 to report the expense payments made to Jailers, Sheriffs and County Judge Executives.
- **Alternate Sick Leave Payment:** Used on a separate record from regular wages if an employer participates in the Alternate Sick Leave Program with KRS.
- **Furlough:** Used in place of "Regular Pay" option if an employee is on furlough for a full or partial month..
- **Layoff:** Used in place of "Regular Pay" option if an employee is in layoff status for a full or partial month.
- **Summer Months:** Used in place of "Regular Pay" option for school board employees, head start employees, school nurses, university employees, Kentucky School for the Deaf employees and Kentucky School for the Blind employees if they are not paid during the summer months.

Payroll Frequency: This is a required field and should indicate how often the employer runs payroll for the employee. Identifying the payroll frequency allows KRS to provide accurate benefit calculations and monitor pay fluctuations. The options for this field are Monthly, Semi-Monthly (twice per month), Bi-Weekly (every two weeks) or Weekly.

Position Status: This is a required field. The options for this field are:

- Regular Full Time
- Part Time
- Probationary (CERS use only)
- Seasonal
- Temporary
- Emergency
- Interim
- Regular Full Time Less Than 12 Months
- Intermittent Employee

READ MORE
Chapter 2: Employee Reporting

Please see the Chapter 2 of the Employer Reporting Manual for explanations and statutory limitations of each status.

Posting Month: Reflects which month and year the salary record was paid to a member for monthly retirement service credit.

Report and Posting Month will normally be the same date unless adjustment wages have been reported to correct the original salary sent by the agency.

READ MORE
Chapter 4: Monthly Reporting

Chapter 4: Monthly Reporting - KHRIS

Please see Chapter 4 of the Employer Reporting Manual for direction to add a retroactive payment, adjust a prior period record and correctly award service credit based on your reporting method.

Post-Tax Employee Contribution (Post-Tax EECON): This is a required field to report contributions if the employee owes post-tax contributions or a post-tax IPS payment based on the posting month. Report zero if the employee does not have any post-tax contributions.

Prefix: This field is optional and should reflect the prefix of the employee's name as maintained on their employment record. The options for this field are "Mr." or "Ms."

Pre-Tax Employee Contribution (Pre-tax EECON): This is a required field to report pre-tax employee contributions and pre-tax IPS payments. Contributions must equal the salary times the applicable contribution rate based on the contribution group reported. If the employee is in a non-participating position, then report zero in this field. This field will populate once the calculate button is clicked.

Rate of Pay: This is a required field to provide the employees' hourly, monthly, or annual salary rate. This field is used to calculate actual hours worked to determine a member's service credit. If the Rate of Pay changes in the middle of the month, report the Rate of Pay that was effective at the end of the Posting Month. Report only an employee's regular rate of pay. Do NOT include any additional pay such as overtime in this field.

Salary: This field is required to report the actual wages paid to the employee for the posting month. If reporting a zero dollar salary 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.

READ MORE
IRS Limit

Salary that Exceeds IRS Limit: This is a required field if any portion of the employee's salary exceeds the **IRS limit for the fiscal year**. No contributions should be reported on this amount.

Scheduled Hours Per Day: This is a required field. Hours may be reported in increments and should include at least two decimal positions. Complete this field with the employee's scheduled hours per day based on a five-day workweek, prior to any adjustments for flexible or alternate work schedules.

» Example 1: An employee is scheduled to work 40 hours per week. This Employee elects to work four 10-hour days. In the Scheduled Hours per Day field, the employer would report "8.00" scheduled hours per day.

» Example 2: A firefighter is scheduled to work 24 hours on duty and 48 hours off. In the Scheduled Hours per Day field, the employer would report "24.00" scheduled hours per day.

Sick Leave Days: This field is required if an Employment End Date is reported with an Employment End Reason of Retirement, Death or Termination AND the employer participates in the Alternate Sick Leave Program. This data must be reported in days and may be reported in increments. A zero balance is allowed to be reported.

Sick Leave Hours: This field is required if an Employment End Date is reported with an Employment End Reason of Retirement, Death or Termination AND the employer participates in the Standard Sick Leave Program. This data must be reported in hours and may be reported in increments. A zero balance is allowed to be reported.

Social Security Number (SSN): This is a required field for a valid SSN as shown on the employee's Social Security card. Incorrect SSNs may result in contributions posting to the wrong member's account or creating an invalid member record. SSNs reported with all zeros or other invalid combinations will result in the contribution record being in error status, which can delay posting to the member's account or cause contributions to be returned to the employer.

State: This field is required and should contain the state related to the member's mailing address.

Suffix: This field is optional. This field should reflect the member's legal name as maintained on their employment record. The options for this field are:

- MD = Medical Doctor
- II = Second
- III = Third
- IV = Fourth
- V = Fifth
- VI = Sixth
- JR = Junior
- SR = Senior

Type of Rate of Pay: This field is required and should not be confused with Payroll Frequency. This field is used to calculate a member's base salary. The options for this field are Hourly, Monthly, or Annual.

NOTE School Boards are required to use the Hourly selection for this field.

Zip Code: This field should contain the postal zip code related to the member's mailing address. The first five digits of the zip code are required. The last four digits are optional.