

Free

EMPLOYER REPORTING, COMPLIANCE & EDUCATION



# EMPLOYER REPORTING MANUAL

## Appendix C CONTRIBUTION GROUPS

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## CONTRIBUTION GROUPS

Contribution groups are used to validate employee contributions (EECON), health insurance contributions (HICON) and to calculate employer contributions (ERCON) for each employee reported to KPPA. This designation allows employees to be “organized” based on their contribution group code. Contribution group codes indicate system participation (KERS, CERS or SPRS), plan participation (Nonhazardous or Hazardous) and the required contributions (employee, health insurance and employer).

Visit our website for [current and historical employer contribution rates](#). Contribution groups that require employer contributions are denoted with an asterisk below.

CONTRIBUTION GROUPS						
RETIREMENT SYSTEM	EMPLOYER PLAN CODE	CONTRIBUTION GROUP CODE	CONTRIBUTION GROUP DESCRIPTION	EECON	HICON	ERCON
KERS	KERSNHZ	KNHZNH	KERS Nonhazardous - No Health Insurance	5.0%	0.0%	*
KERS	KERSNHZ	KNHZHI	KERS Nonhazardous - Health Insurance	5.0%	1.0%	*
KERS	KERSNHZ	KNHZCB	KERS Nonhazardous - Cash Balance	5.0%	1.0%	*
KERS	KERSNHZ	KNHZRR	KERS Nonhazardous - Retired Reemployed	0.0%	0.0%	*
KERS	KERSNHZ	KNHZNP	KERS Nonhazardous - Non-Participating	0.0%	0.0%	0.0%
KERS	KERSHZ	KHZNH	KERS Hazardous - No Health Insurance	8.0%	0.0%	*
KERS	KERSHZ	KHZHI	KERS Hazardous - Health Insurance	8.0%	1.0%	*
KERS	KERSHZ	KHZCB	KERS Hazardous - Cash Balance	8.0%	1.0%	*
KERS	KERSHZ	KHZRR	KERS Hazardous - Retired Reemployed	0.0%	0.0%	*
KERS	KERSHZ	KHZNP	KERS Hazardous - Non-Participating	0.0%	0.0%	0.0%

**EECON  
Employee  
Contributions**

**HICON  
Health Insurance  
Contributions**

**ERCON  
Employer  
Contributions**



**Employer  
Contribution Rates**

**EECON  
Employee  
Contributions**

**HICON  
Health Insurance  
Contributions**

**ERCON  
Employer  
Contributions**

<b>CONTRIBUTION GROUPS</b>						
<b>RETIREMENT SYSTEM</b>	<b>EMPLOYER PLAN CODE</b>	<b>CONTRIBUTION GROUP CODE</b>	<b>CONTRIBUTION GROUP DESCRIPTION</b>	<b>EECON</b>	<b>HICON</b>	<b>ERCON</b>
CERS	CERSNHZ	CNHZNH	CERS Nonhazardous - No Health Insurance	5.0%	0.0%	*
CERS	CERSNHZ	CNHZHI	CERS Nonhazardous - Health Insurance	5.0%	1.0%	*
CERS	CERSNHZ	CNHZCB	CERS Nonhazardous - Cash Balance	5.0%	1.0%	*
CERS	CERSNHZ	CNHZRR	CERS Nonhazardous - Retired Reemployed	0.0%	0.0%	*
CERS	CERSNHZ	CNHZNP	CERS Nonhazardous - Non-Participating	0.0%	0.0%	0.0%
CERS	CERSHZ	CHZNH	CERS Hazardous - No Health Insurance	8.0%	0.0%	*
CERS	CERSHZ	CHZHI	CERS Hazardous - Health Insurance	8.0%	1.0%	*
CERS	CERSHZ	CHZCB	CERS Hazardous - Cash Balance	8.0%	1.0%	*
CERS	CERSHZ	CHZRR	CERS Hazardous - Retired Reemployed	0.0%	0.0%	*
CERS	CERSHZ	CHZNP	CERS Hazardous - Non-Participating	0.0%	0.0%	0.0%

<b>CONTRIBUTION GROUPS</b>						
<b>RETIREMENT SYSTEM</b>	<b>EMPLOYER PLAN CODE</b>	<b>CONTRIBUTION GROUP CODE</b>	<b>CONTRIBUTION GROUP DESCRIPTION</b>	<b>EECON</b>	<b>HICON</b>	<b>ERCON</b>
SPRS	SPRSHZ	SHZNH	SPRS Hazardous - No Health Insurance	8.0%	0.0%	*
SPRS	SPRSHZ	SHZHI	SPRS Hazardous - Health Insurance	8.0%	1.0%	*
SPRS	SPRSHZ	SHZCB	SPRS Hazardous - Cash Balance	8.0%	1.0%	*
SPRS	SPRSHZ	SHZRR	SPRS Hazardous - Retired Reemployed	0.0%	0.0%	*
SPRS	SPRSHZ	SHZNP	SPRS Hazardous - Non-Participating	0.0%	0.0%	0.0%