# Kentucky Association of School Board Officials Fall 2020 Conference



# **KRS Updates**

# **School Board Team**

Hotline: **1-888-696-8810**Monday – Friday

8:00 – 4:30 EST

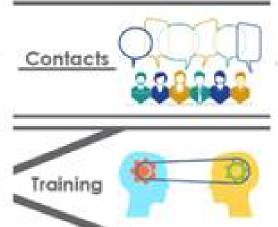
School Board Manager crystal.hughes@kyret.ky.gov

## **KRS General Website**



#### **Employers Overview** Contribution Rates Reporting Officials Training Reemployment. Contacts. Publications and Forms Human Resources CASE

#### **Employers**















**EMPLOYER REPORTING,** 

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# **Probationary Status Survey**

- \* Form 7121
- \* Copy of Personnel Policy

Due November 2, 2020

# End Of Year (EOY) Reports



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Library - Kentucky Retirement ... 🏉 kyret.ky.gov

Employer Reporting,
Compliance & Education

School Board Team

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#### 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.

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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 15<sup>th</sup>. 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.

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# **EDUCATION** COMPLIANC MPLOYER REPORTIN

# **EOY Information Accuracy**

#### KENTUCKY RETIREME

David L. Bager, Executi

Perimeter Park West - 1260 Louisville Road kyret.ky.gov • Phone: 502-696-8800

KYRET\lewells

School Board Exception Report Fiscal Year 2

Section 2: Members reported or The following employees were repo provide the actual days worked for the report is not received by KRS by

Agency Code	Agency Name
Z999	SOMEWHERE CO B
2333	SOMEWHERE CO B
Z999	SOMEWHERE CO B

START - SCHOOL BOARD EOY ERRO - Version # 1

This report contains a listing of employees who were reported to KRS a the information reported on the End of Year report, appear to not meet and make any relevant corrections. If the information reported monthly through your next monthly file, or by using the Adjustments tab on the N reported on the End of Year file were incorrect, please make that correct

If the appropriate corrections are not received by KRS by Novembel listed here will be refunded to the employer and no service credit w

Member Name	Member ID SS	N 1
ASTIN-MARTIN, ASHLEY	111111	1111
BEEMER, BOBBY	222222	2222
CHEVY, CHERI	333333	3333
FORD, FRANK	444444	4444
HONDA, HOWARD	555555	5555
JAGUAR, JAMIE	666666	6666
KIA, KAREN	777777	7777
LINCOLN, LOUIE	888888	8888
MERCURY, MARCY	999999	9999
NISSAN, NORMAN	101010	1010



#### KENTUCKY RETIREMENT SYSTEMS

Perimeter Park West • 1260 Louisville Road • Frankfort, Kentucky 40601 kyret.ky.gov • Phone: 502-696-8800 • Fax:502-696-8822



FORM 7997

MULTIPLE ENROLLMENT REPORT Agency Code: Z999 - Fiscal Year: 2019

This report contains a listing of employees who were reported in multiple contribution groups or position statuses by this employer during this school year. To appropriately award service credit and determine eligibility for these employees, KRS must know the number of days actually worked in each position status or contribution group. Please review the records included on this report and provide a breakdown of Actual Days worked for each enrollment listed for the employee. If the member worked multiple positions on the same day, please only include that day on one of the positions.

If this report is not received by KRS by November 15th, any contributions associated with the accounts listed here will be refunded to the employer and no service credit will be awarded to these members.

Name (Last, First)	Member ID	SSN (Last 4)	Actual Days Begin Date Reported	End Date	Contribution Group	Position Status	Actual Days Worked
BEEMER, BOBBY	222222	2222	0 4/1/2014	2/22/2019	CERS NHZ - without HIC	Regular Full Time	
BEEMER, BOBBY	222222	2222	122 2/23/2019	N/A	CERS NHZ - without HIC	Intermittent	
JAGUAR, JAMIE	666666	6666	40 3/26/2019	N/A	CERS NHZ - Cash Balance	Regular Full Time	
JAGUAR, JAMIE	666666	6666	0 1/11/2019	3/25/2019	CERS NHZ - Cash Balance	Intermittent	
KIA, KAREN	777777	7777	0 10/20/2015	8/9/2018	CERS NHZ - with HIC	Part Time	
KIA, KAREN	777777	7777	180 8/10/2018	7/29/2019	CERS NHZ - with HIC	Regular Full Time	
LINCOLN, LOUIE	888888	8888	80 9/19/2018	1/6/2019	CERS NHZ - Cash Balance	Intermittent	
LINCOLN, LOUIE	888888	8888	0 1/7/2019	6/30/2019	CERS NHZ - Cash Balance	Regular Full Time	
NISSAN, NORMAN	101010	1010	0 8/14/2015	N/A	CERS NHZ - without HIC	Part Time	

Page 1 of

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#### KENTUCKY RETIREMENT SYSTEMS

David L. Reger, Executive Director

Parlameter Fack West - 1360 Loudeville Read - Prombfort, Kantacky 45601 hypethygaw - Phones 502-486-4808 - Pare 502-486-4820



School Board Non-Participating Employees Report - Employer Code Z999
Fiscal Year 2019

This report contains a listing of the employees who were reported to KRS as non-participating members in his school year but appear to meet the definition of regular full-time status per KRS 78.510. Please review the report and make a evant corrections. If the information reported monthly to KRS was incorrect, report the appropriate through you continue the continue to the Monthly Summary next month. If the actual days worked reported on the artille were incorrect, please make that correction on this form, orini it as were into to KRS at the address listed above.

If corrections are not received by KR\*

15th, omitted invoices, counts listed here will be not the employer and en

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#### Non-Participating Employees Report

Member Name Member Name Position Total Ft Actual Days Corrected Actual Days Worked

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### Non-Participating: Who should have a contract?

# Part-Time

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# Intermittent No se chaule, works chaule, when



# Non-Participating Contract Employees

**Example**: 3.5 hour employee, earning \$12.15 per hour, is contracted for 181 days, but ends up working 199 days...

- Non-Participating employee contracted for less than 260 days.
- Employee exceeds their contracted days, which may cause employee to average.
- Averaging will generate omitted costs for Board and employee.
- Board could also incur Health Insurance Reimbursements.

# Non-Participating Contract Employees

**\$9,412.54** employer reported salary for school year

#### **Averaging over actual days worked**

199 / 20 = 9.95 actual months to be averaged over

#### **Averaging over contract days**

181/20 = 9.05 contract months to be averaged over



# 2020/2021 School Year Service

# Service Based on Days Worked

Actual Days Worked	Months Earned	
22 Days or Less	1 month	
23- 37 Days	2 months	
38 - 52 Days	3 months	
53 - 67 Days	4 months	
68- 82 Days	5 months	
83 - 97 Days	6 months	
98 - 112 Days	7 months	
113 - 127 Days	8 months	
128 - 142 Days	9 months	
143 - 157 Days	10 months	
158 - 179 Days	11 months	
180 Days or More 12 months**		
**IF AN EMPLOYEE WORKS LESS THAN 180 DAYS PER YEAR, NOT TO EXCEED 11 MONTHS, MONTHS OF		

SERVICE IS DETERMINED USING THIS FORMULA: NUMBER OF ACTUAL DAYS WORKED / 180 X 12

## Variable Contracts 2020-2021

### Normal Contract

180 days @ 6.5 hours per day

Variable Contract

165 days @ 7.5 hours per day



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# Variable Contracts 2020-2021

165 days x 1 hour extra = 165 hours

165 hrs/normal 6.5 hour day = 25.38 days (Counted as 26 days)

165 + 26 = 191 days on EOY file due July 2021

# School Resource Officers (SRO)



Employer Reporting, Compliance & Education

#### Employment of School Resource Officer



Form 6754, Member Certification Form, must be completed by the retired member. The retired
member must receive a determination from KRS indicating that the reemployment does not
violate the reemployment law established in <u>Kentucky Revised Statute 61.637</u>. If the retired
member does not receive this determination, the employer does not qualify for the reporting

Backgro In 2018, th as School Statute 15 mployer agency ma red, the on retired rom the following a eets the nust be mployer lized. de nded by The retired to be Retiremen 158.441 account. n 2019, Review ctly hire The review retired m requireme mployer he need How to mployer Employers m hiring qualify for website an icer can 1. Fo In addition that the following t the exceptions: basis. However, KRS may request reports on these employees to ensure proper reporting. Moreover, the required documentation must be completed, submitted to KRS, and a written statement of approval 2. Form 6751 must be completed by the employer and submitted to KRS. issued before a School Resource Officer can be hired under these exceptions. If the School Resource

REV 7.14.2020

REV 7.14.2020

# School Resource Officers

#### **Criteria for Exemption:**

- The retired member is an officer who has a specialized training to work with youth at a school site; and is a sworn law enforcement officer; or a special law enforcement officer appointed pursuant to KRS 61.902; and
- The retired member is employed either through a contract between a local law enforcement agency and a school district. Or through a contract as secondary employment for an officer as defined in KRS 16.010 between the Department of KY State Police and a school district; or directly by a local board of education; and

# School Resource Officers (cont.)

#### Criteria for Exemption:

The retired member has met the separation of employment requirements found in KRS 61.637.



# **School Resource Officers**

#### Required Forms for Exemption

Reemployment after 12 months of ret date

Form 6766

Reemployment within 12 months of ret date

Form 6751

Form 6754



# Can a board hire a member to work as a SRO that does not qualify for the exemption?



# Hazardous Coverage for SRO

### Kentucky Revised Statute 61.592

#### Present position to KRS for Hazardous Approval

2020 Board Meeting Schedule	
February	
May	
September	
December	

# Contribution Rate Comparison

	Nonhazardous CERS Contribution Rates	Hazardous CERS Contribution Rates
EECON	5%	8%
HICON	1%	1%
ERCON	24.06%	39.58%



### Petition

Retirees **Employers** Publications & Forms Members Investments

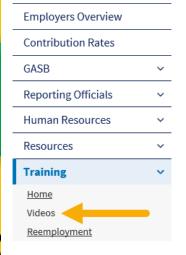
About KRS-FYI

SASLE#3

Legislative Updates

Contact

Your ERCE R hazardous d to comp



#### **Videos**



#### **Hazardous Duty Petition Process**

Hazardous duty is defined in Kentucky Revised Statute 61.592. Any agency with a position that meets the definition can petition the KRS Board for hazardous duty coverage. To learn more about how to file a petition, watch the video for the system the agency participates as the requirements vary.

**KERS - Hazardous Petition Tutorial** 

**CERS - Hazardous Petition Tutorial** 

ation about paperwork overage.

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**EMPLOYER REPORTING,** 

# Thank You

**Employer Hotline** 

1-888-696-8810

Monday – Friday

8:00 - 4:30 EST



**MYRETIREMENT.KY.GOV** 





# **Legal Notice**

**MPLOYER REPORTING,** 

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.