



KENTUCKY RETIREMENT SYSTEMS

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TO: REPORTING OFFICIALS

FROM: D’Juan Surratt, Director
Employer Reporting, Compliance and Education

DATE: July 30, 2020

SUBJECT: School Board Service Credit for 2020-2021

IMPORTANT NOTICE

Due to the COVID-19 pandemic, several school districts have elected to use a variable student instructional calendar for the 2020-2021 fiscal year. Use of this calendar allows districts to decrease the actual number of instructional days by lengthening the hours per school day. Legislators responded to emergency situations such as this during the 2003 General Assembly by passing House Bill 224. The legislation provides that if your Board of Education elects to lengthen the school day, the additional time worked by classified employees shall be counted as additional days worked for calculating service credit under KRS 78.615. This same legislation will be applied to the 2020-2021 school year.

Implementation

Classified school board employees meeting the definition of regular full-time according to KRS 78.510(21) receive retirement service credit with the County Employees Retirement System (CERS) based upon the number of days worked that are reported to the retirement office on the End of Year Report. If your school board has elected to lengthen the school day, the additional time shall be converted to additional days worked on an *hour for hour basis* and included on the End of Year Report.

To determine the additional days worked, you will first need to calculate the total additional hours worked by lengthening the school day for the entire year. Then, for each employee who has worked the additional time, you will need to divide the total additional hours worked by the contract hours the employee is required to work on a daily basis. The result will be the additional days you will need to include on the end of year report.

If an employee is not required to work the additional time, *no additional days should be reported*. Reporting additional days without additional wages may result in the employee failing to average the required 80 hours per month and losing service credit for the year.

The example shown below is provided to assist you in calculating the additional days worked.

Example:

Jane Doe is a regular full-time instructional aide at Barnville Elementary. Her contract for the 2020-2021 school year states she is to work 6 hours per day for 180 days. In July, the Board elected to lengthen the school day by 2 hours per day with 135 instructional days.

<u>Calculating Days Worked</u>						
Actual Days Worked	x	Additional Time Worked	÷	Contract Hours Per Day	=	Additional Days to Report
135	x	2.0 hours	÷	6 hours	=	45 days
Additional Days to Be Added to The End of Year Report: 45 days						

Please be advised that each school board must submit its 2020/2021 End of Year Report to CERS by July 20, 2021. If you or your staff have any questions regarding this legislation, please contact your Employer Reporting, Compliance and Education representative or call our employer hotline at 1-888-696-8810.