



Employer Reporting Manual



September 2001

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INTRODUCTION

In accordance with the Retirement Act, the Board of Trustees has established a reporting system designed to:

1. Meet the requirements of the statute
2. Assure the greatest possible accuracy in all record keeping and accounting; and
3. Provide, within the framework, ease of administration for the participating employer.

The following guidelines are necessary to enable the Retirement System to maintain control over the individual members' accounts and to generate the annual statement of the members' account.

In general, the following procedures will apply:

1. The employer must enroll all employees that are employed in a KPERS-covered position. The KPERS-1, Report of Member Status, information establishes individual member accounts, generates detail on the annual contribution report and provides actuarial data. KPERS member accounts are maintained by their social security number.
2. Each participating employer will remit, within three days of each agency's payroll, all employee deductions (regular contributions, service purchase contributions, and optional insurance premiums), and required employer contributions.
3. Withdrawal of contributions, retirements and deaths will be reported when they occur during the year on the appropriate forms required by the Retirement System.
4. Each participating employer will submit a report annually reporting each employee's actual KPERS contributions deducted.
5. The Retirement System will send to all participating employers for review a period of service letter, a final fund statement for the prior calendar year, and an "as of fund statement" for the current year.
6. A preprinted annual contribution report will be sent to all non-electronic reporting employers in December of each year. All preprinted data should be reviewed for accuracy.
7. Electronic reporting employers will be required to submit a printed report and a magnetic medium.
8. The "Annual Report of Employee and Employer Contributions" must be returned to KPERS by February 1. KPERS will process and edit the report until it is error free and monies are posted to each member's account.

The following pages contain detailed instructions about completing the annual contribution report. If you have any questions about the annual report or the required information, contact the retirement system office.

EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT

The following items appear on the report:

1. Employer Identification Number (agency number), Department Number and Method of Pay
2. Employer Name
3. Report Year
4. Page Number

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM	YEAR 2001
EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT	PAGE 1
<i>EMPLOYER ID: 2121 1 DEPARTMENT: 02 METHOD OF PAY: Bi-Weekly</i>	
<i>EMPLOYER: CITY OF WALNUT TREES</i>	

COLUMN #1 - SSN

The member's social security number is printed as it appears in the system's records. The Retirement System uses the social security number as a membership number. Employers must make certain the correct social security number is recorded and used. This number will provide the basis for crediting members' contributions to their individual accounts in the system.

COLUMN #2 - MEMBER'S NAME

The member's name is printed as it appears in the system's records. It is not necessary to add first names for all your members whose records have only initials.

SSN	EMPLOYEE NAME			EMPLOYEE CONTRIBUTION
	FIRST	I	LAST	
010-10-1010	JOHN	A	BARNES	_____
004-01-1111	WILLIAM	F	DUGAN	_____
111-11-1111	JAMES	J	JONES	_____
222-22-2222	MARY	A	JONES	_____
100-10-1000	ROBERT	E	LEE	_____

If the social security number or a member's name is incorrect, complete form KPERS-12 (Name and

Social Security Change) and send it to the KPERS office.

COLUMN #3 - EMPLOYEE CONTRIBUTIONS

Employee contributions are withheld on the member's gross covered earnings. Only regular contributions withheld during the current year should be reported here. Buyback contributions are reported on a separate page near the end of the report titled "Employee Additional Contributions."

Adjustments or corrections: If a member had an arrearage for a prior year but it was collected during the current year, the prior year arrearage contributions will not be reflected on the report. The prior year arrearage contributions will be reported to KPERS on the KPERS-17, Adjustment to Prior Contribution Report form, and those prior year contributions will be adjusted into the appropriate years by KPERS.

				YEAR 2001
SSN	EMPLOYEE NAME			EMPLOYEE CONTRIBUTION
	FIRST	I	LAST	
010-10-1010	JOHN	A	BARNES	510.00
004-01-1111	WILLIAM	F	DUGAN	705.00
111-11-1111	JAMES	J	JONES	320.62
222-22-2222	MARY	A	JONES	157.48
100-10-1000	ROBERT	E	LEE	640.00

Example: John A. Barnes should have made KPERS contributions in the year 2000 as his membership date was 09-10-00. He agreed to have these contributions, in the amount of \$127.50, withheld in the current year (2001) along with his current year 4%. The employer would complete a KPERS-17OPT form indicating that \$127.50 should be added to John A. Barnes' account for the year 2000. The above amount of \$510.00 is the 4% deducted on the current year (2001) compensation. The total KPERS contributions withheld during the year 2001 was \$637.50 but part of that was for a prior year.

COLUMN #4 - BEGINNING DATE

The beginning date is the date contributions started for a member if their membership date occurred in the current year, if the member transferred to your agency, if the member returned to employment in the current year, or if there was an employer paid arrearage and the member's 4% contributions started during the current year.

SSN	EMPLOYEE NAME			EMPLOYEE CONTRIBUTION	BGN DATE
	FIRST	I	LAST		MM/DD/YY
222-22-2222	MARY	A	JONES		
222-22-2222	MARY	A	JONES		06/15/01
100-10-1000	ROBERT	E	LEE		10/01/01

Example: Mary A. Jones membership date is 04/20/85; however, she terminated her employment 3/9/01 and returned to the payroll on 06/15/01. Provided the KPERS-1 form has been sent in, Mary Jones would be preprinted twice on the report. The 4% KPERS contributions would be reported on two lines, one amount to her last day on payroll and one amount since her return to work on 06/15/01.

Example: Robert E. Lee became a member on 12/22/00; however, the employer did not discover that KPERS deductions were not withheld until the September 2001 payroll. An arrearage should be reported on the KPERS-17EPD where the employer pays the member's 4% and the employer contributions. The employer started payroll deductions effective 10/01/01, which is the beginning date on the report so the member's 4% is credited correctly to the member's KPERS account.

COLUMN #5 - ENDING DATE

The ending date is the date the member left your payroll and contributions ceased. This is the date the member left a "KPERS-covered" retirement position, to include leave without pay, military leave, resignation or dismissal, etc.

SSN	EMPLOYEE NAME		EMPLOYEE CONTRIBUTION	BGN DATE MM/DD/YY	END DATE MM/DD/YY
010-10-1010	JOHN	A BARNES	510.00		
004-01-1111	WILLIAM	F DUGAN	705.00		08/31/01
111-11-1111	JAMES	J JONES	320.62		
222-22-2222	MARY	A JONES	157.48		03/09/01
222-22-2222	MARY	A JONES	390.00	06/15/01	
100-10-1000	ROBERT	E LEE	640.00		

Example: William F. Dugan retired 09/01/01 so his last day on employer's payroll is 08/31/01. Mary A. Jones terminated her employment and left the payroll on 03/09/01; agency rehired Mary Jones on 06/15/01 and she continued working throughout the year.

COLUMN #6 - REASON CODE

The reason codes are found on the bottom right-hand portion of the contribution report. These codes should be used when an employee has a last day on the payroll date entered in column #5. Reason codes should be one of the following:

- 1 - Leave of Absence
- 2 - Military Leave
- 3 - Resignation or Dismissal or movement to non-covered position
- 4 - Disability
- 5 - Death
- 6 - Retirement
- 7 - Withdrawn Member (KPERS USE ONLY)

SSN	EMPLOYEE NAME			BGN DATE	END DATE	REASON
	FIRST	I	LAST	MM/DD/YY	MM/DD/YY	CODE
010-10-1010	JOHN	A	BARNES			
004-01-1111	WILLIAM	F	DUGAN		08/31/01	6
111-11-1111	JAMES	J	JONES			
222-22-2222	MARY	A	JONES		03/09/01	3
222-22-2222	MARY	A	JONES	06/15/01		
100-10-1000	ROBERT	E	LEE		05/24/01	7

COLUMN #7 - NEW DEPARTMENT

If the employee is listed in the wrong department, insert the new department here. All department numbers must consist of two digits.

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM					YEAR 2001	
EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT					PAGE 1	
EMPLOYER ID: 2121 1 DEPARTMENT: 02 METHOD OF PAY: Bi-Weekly						
EMPLOYER: CITY OF WALNUT TREES						
SSN	EMPLOYEE NAME			END DATE	REASON	NEW
	FIRST	I	LAST	MM/DD/YY	CODE	DEPT
010-10-1010	JOHN	A	BARNES			01
111-11-1111	JAMES	J	JONES			03

Example: John Barnes and James Jones were printed in department "02" and should be reported in departments "01" and "03." This is how the contribution report should reflect the correct department numbers. The contributions should be included in the preprinted "old" department page totals.

COLUMN #8 - ADDITIONAL CONTRIBUTION CODE

If the employee is purchasing additional service credit (buyback) a "BB" code should appear in this column. The "BB" code also indicates the employee is listed on the "Employee Additional Contributions Report." This is a separate page of the contribution report where the additional service credit (buyback) deductions are reported.

SSN	EMPLOYEE NAME			END DATE	REASON	#8
	FIRST	I	LAST	MM/DD/YY	CODE	BB
010-10-1010	JOHN	A	BARNES			BB
111-11-1111	JAMES	J	JONES			
100-10-1000	ROBERT	E	LEE			BB

Example: During the 2001 year, John Barnes and Robert E. Lee purchased additional service credit (buyback). The contributions for additional service credit are reported on a separate page.

PERIOD OF SERVICE COVERED

The information printed at the bottom of the report is generated from the information provided by the employer on the period of service letters. These dates should reflect the actual days that the employees *earned* these contributions.

PAGE TOTALS

A total for column #3--Employee Contributions is required on each page.

DEPARTMENT TOTALS

The last page of each department should show the department total (if the agency is departmentalized).

ADDITIONS PAGE - REGULAR CONTRIBUTIONS (See sample report (A) for reference.)

This page is used to report regular KPERS contributions for an employee not preprinted on your report. A reason could be the KPERS-1 form was received after the contributions report was generated, or if the KPERS-1 form was not received. The additions page is in the same layout as the preprinted report. To complete this page, refer to the sample copy and send in the KPERS-1 form if you have not done so previously.

EMPLOYEE ADDITIONAL CONTRIBUTION REPORT - SERVICE CREDIT PURCHASE (BUYBACK) (See sample report (B) for reference.)

COLUMN #1	Member's Social Security Number.
COLUMN #2	Member's Name (first, middle initial and last).
COLUMN #3	Additional Contributions. List amount of additional contributions.
COLUMN #4	Beginning Date. Quarter begin date will be preprinted if the service credit purchase began in the current annual report year.
COLUMN #5	Ending Dates. Quarter-end date should be preprinted if service credit purchase ended in the current annual report year or last day on payroll if member terminated employment before completing the service purchase.
COLUMN #6	Type of additional contributions. This is <i>DOUBLE</i> or <i>TRIPLE</i> .
COLUMN #7	Department Number. Same department numbers where member is reported for the regular contributions.
PAGE TOTAL	Total of the page.
REPORT TOTAL	Total of the entire report including the additional contributions (service credit contributions).

ADDITIONS PAGE - SERVICE CREDIT PURCHASE (BUYBACK)

This page is used to report service credit contributions for a member that was not preprinted on the

additional contribution report. The additions page is in the same layout as the preprinted report.

REPORT TOTAL PAGE - NON-SCHOOL

The Report Total Page (non-school) contains the preprinted employer identification number, employer name, report year, page number, contributions rates for employee, and employer and employer insurance information. *KP&F agencies may have multiple contribution rates and will receive multiple total pages. (See samples of report (C&D) for reference.)*

- Line #1 Employee regular contributions.
- Line #2 Employer Contributions - There will be a preprinted factor to multiply regular employee contributions to calculate employer contributions.
- Line # 3 Employer Insurance Contribution - There will be a preprinted factor to multiply regular employee contributions to calculate employer insurance contributions.
- Line #4 Employee Additional Contributions - The total of the agency's "Employee Additional Contributions Report" pages (Service Credit Purchase-Buyback).
- Line #5 Grand Total Contribution - The total sum of employee contributions, employer contributions, employer insurance and employee additional contributions.

DESIGNATED AGENT OF PARTICIPATING EMPLOYER (See sample total pages for reference. Sample (E) KP&F total page and sample (F) non-school total page.)

The designated agent or an authorized additional signer must sign the report.

REPORT TOTAL PAGE - SCHOOL (See sample (G) school total page for reference.)

The Report Total Page (school) contains the preprinted employer identification number, employer name, report year, page number, contribution rates for employee, and employer and employer insurance information. All lines on the report total page must be completed.

- Line #1 One-half (lowest figure) of the employee regular contributions listed on line 3.

- Line #2 One-half of the employee regular contributions listed on line 3.
- Line # 3 Total regular employee contributions. This figure should be divided in half and reported on lines 1 and 2 as explained above.
- Line #4 Employer Contributions - Enter the amount that is computed from multiplying the preprinted factor with the employee contributions entered on line 1.
- Line # 5 Employer Contributions - Enter the amount that is computed from multiplying the preprinted factor with the employee contributions entered on line 2.
- Line # 6 Total sum of employer contributions from adding lines 4 and 5.
- Line # 7 Employer Insurance Contribution - Enter the amount that is computed from multiplying the preprinted insurance factor with the employee contributions entered on line 1.
- Line # 8 Employer Insurance Contribution - Enter the amount that is computed from multiplying the preprinted insurance factor with the employee contributions entered on line 2.
- Line # 9 Total sum of employer insurance contributions from adding lines 7 and 8.
- Line # 10 One half of the employee additional contributions listed on line 12.
- Line # 11 One half of the employee additional contributions listed on line 12.
- Line # 12 Employee Additional Contributions - The total sum of employee additional contributions (Service Credit Purchase-Buyback). This figure should be divided in half and reported on lines 10 and 11 as explained above.
- LINE # 13 Grand Total Contribution - The total sum of employee contributions, employer contributions, employer insurance and employee additional contributions.

DESIGNATED AGENT OF PARTICIPATING EMPLOYER

The designated agent or an authorized additional signer must sign the report.

ADJUSTMENTS TO PRIOR PERIODS

The KPERS-17 forms are used to adjust any period for which you have already submitted a contribution report. This form is also used to correct certified contributions, which are preprinted on your annual contribution report (i.e., retirement and deaths).

The format of the KPERS-17 is as follows:

PART A - GENERAL INFORMATION FOR BOTH KPERS-17OPT & KPERS-17EPD

1. Member's social security number.
2. Member's name.
3. Five-digit agency identification number and the agency name.
4. Annual report to be adjusted. Enter the year of the adjustment.
5. Employee's signature is required.

PART B - REGULAR CONTRIBUTIONS

6. Same department number that the member appears in on your annual contribution report.
7. *STATE AGENCIES ONLY* are required to provide this information.
8. Enter the beginning date only if the member started a period of employment during the adjusted year.
9. Enter the last day on payroll only if the member terminates a period of employment in the adjusted year.
10. A reason code is required when reporting ending dates for the period being adjusted. Reason codes are listed on the back of the KPERS-17 form. These same codes (1-6) are found on the annual contribution report.
11. Employee contributions previously reported that are incorrect for the report year being adjusted. This must be completed. This would be zero if the member was not reported at all. Total for column 11.
12. The correct employee contributions that should have been reported for the report year being adjusted. Total for column 12.
13. If column 11 is greater than column 12, enter the difference as a credit (agency over-reported). If column 12 is greater than column 11, enter the difference as a debit (agency under-reported).

14. Employer contribution: The appropriate employer *rate factor* can be found on the back of the adjustment form. This calculation must be rounded to the nearest cent. The purpose of the rate factor is to allow use of the employee contribution total to determine the employer contribution.
15. The employer insurance contributions: The appropriate insurance *rate factor* can be found on the back of the adjustment form. This calculation must be rounded to the nearest cent.
16. Total employee and employer contributions. If the member is paying the member's 4% contribution, it is the sum of lines 13 + 14 + 15. If the arrearage is "**employer only**", the employer pays the sum of lines 14 and 15 only.

PART C - ADDITIONAL CONTRIBUTIONS (BUY-BACK)

17. Same department number of the member appears in on your report.
18. Enter "D" for double deduction or "T" for triple deduction.
19. Enter the beginning date only if the member started a purchase of service (buyback) during the adjusted year.
20. Enter the last day on payroll only if the member's purchase of service (buyback) ends in the adjusted year.
21. Enter the buyback percent used. This figure is found in the original letter when purchase of service commenced.
22. Employee purchase of service (buyback) contributions previously reported that are incorrect for the report year being adjusted. This must be completed. Total for column 22.
23. Corrected employee purchase of service (buyback) contributions that should have been reported for the report year being adjusted. Total for column 23.
24. Enter the difference between column 22 and column 23. If column 22 is greater that column 23, enter the difference as a credit (agency over-reported). Refund difference to member. If column 23 is greater than column 22, enter the difference as a debit (agency under-reported). Member must pay the difference.

If reporting debits, add them to your next remittance. If reporting credits, deduct them from your next remittance. Form must be signed and dated.

KPERS-17OPT

GUIDELINES ON WHEN TO USE A KPERS-17OPT (ARREARAGE/REFUND ADJUSTMENT TO PRIOR CONTRIBUTION REPORT)

NOTE: Employer must include a letter of explanation with these forms to advise KPERS of the reason for the adjustment.

KPERS-17OPT forms are used when an arrearage period is:

- Six months or less in duration (agency did not deduct a member's contributions for 6 months or less).
- Erroneous year of service.
- Purchase of service (buyback) arrearages.
- Adjusting contributions that have been previously reported. Member pays the 4%. Example: Column 11 has money reported and column 12 would show a corrected amount.
- Refund due member (should not have contributed - not eligible, contributions deducted prior to membership date, etc.).

Employer only arrearages: The member has the option to pay their 4% KPERS deduction; if it is not paid, the member will not receive service credit. The member may purchase this arrearage at a later date as a service credit purchase, but the amount will be higher due to the actuarial cost.

It is important that all questions in item 5 of the KPERS-17OPT are completed and includes the employee's signature.

KPERS-17EPD

GUIDELINES ON WHEN TO USE A KPERS-17EPD (ARREARAGE ADJUSTMENT TO PRIOR CONTRIBUTION REPORT-EMPLOYER PAID)

NOTE: Employer must include a letter of explanation with these forms to advise KPERS of the reason for the adjustment.

KPERS-17EPD forms are used when an arrearage has occurred and the arrearage:

- Contributions for member have not been reported. (Column 11 should be zero and column 12 should show the 4% contributions.)

- The arrearage period (duration of the arrearage) is *MORE* than six months.
- The arrearage period is *NOT* an erroneous year of service.
- The arrearage period is *NOT* a purchase of service (buyback) arrearage.

The employer is required to pay *BOTH* the employee and employer contributions and insurance.

An interest penalty will be assessed for the arrearage period to employer. The employer must pay the actuarial cost of the retirement benefit if member retires within 24 months of arrearage payment.

The member will receive the service credit and compensation only (employee contributions are not credited to members account). It is important that item #5 on the KPERS-17EPD form has the employee's signature. Kansas statute requires that the member must not pay any part of the arrearage.

PERIOD OF SERVICE INFORMATION

Each year Period of Service Letters are sent to all employers requesting payroll information for each department used for KPERS contribution reporting. **This information must be correct since it affects the crediting of service for retirement purposes.** If the information is wrong in our system, our office will misinform members of their earliest retirement date, attainment of 85 points, vesting, when service would round up to a full year for retirement, etc.

The following forms are compared to this file for allocation of service credit:

- KPERS-1 Report of Member Status
- KPERS-13 KPERS/KP&F Withdrawal of Contributions
- KPERS-60 Employer's Report of Death, Disability or On-the-Job Accident
- KPERS-17EPD & KPERS-17OPT Adjustment to Prior Contribution Report
- Verification of Most Recent Contributions
- Annual Report of Contributions
- Employee Additional Contributions (Service Credit Purchases)

KPERS requires each method of pay or different payroll periods be reported in separate departments on the annual report of contributions. These departments are referred to as reporting departments.

There are five possible types of pay:

- Monthly - 12 pay periods
- Quad Weekly - 13 pay periods
- Semi-monthly - 24 pay periods
- Bi-weekly - 26 pay periods
- Weekly - 52 pay periods

****These are considered "standard" payroll periods****

If your agency does not use the above types of pay, it will be necessary for you to inform KPERS of the beginning and ending dates of each quarter for each department of your payroll cycle. This becomes a manual process for your agency and also for the KPERS staff.

The beginning date of the reporting year must precede the calendar year begin date, i.e., 01-01-01 (See example of Period of Service Letter for City of Walnut Trees - Dept. 01).

This payroll information is entered into the Period of Service file and each December a new period of service letter will be generated using the current data to project the information for the next reporting year.

Your agency should return these letters as early as possible so corrections may be entered prior to receipt of your annual contribution report. When changes are made on the annual contribution reports it lengthens the report processing time.

SAMPLE PERIOD OF SERVICE LETTER

MEMORANDUM

December 15, 2000

TO: Red Bud 1212-1
City of Walnut Trees
Shady Lane
Grove, KS 54321

FROM: KPERS

SUBJECT: PAYCHECKS AND PAYROLL PERIODS (Non-school & School)

Your office must verify the following information for each department used for KPERS contribution reporting. This information must be correct since it affects the crediting of service for retirement.

If these projections are correct and includes all currently used departments, no response is necessary. If the information is incorrect, make the necessary changes and return to this office by January 15, 2001. If you have multiple departments, which have the same period of earned time for each person, they may be lumped into one line with a blank department.

Based on the 2000 payroll data provided, our office has projected the following information for the reporting year of 2001. These dates should reflect the actual days the employees earned these contributions.

DEPT.	DATE OF FIRST CHECK IN 2001	PAYROLL PERIOD OF FIRST CHECK	NUMBER OF PAY PERIODS IN 2001
01	01/28/01	01/01/01-01/31/01	12
02	01/01/01	12/16/00-12/31/00	24
03	01/14/01	12/13/00-01/09/01	13
04	01/15/01	12/26/00-01/08/01	26

If you do not use standard payroll periods for a department, or you pay hourly employees and your cutoff dates are not consistent, please supply beginning and ending dates for each quarter and for each department.

DEPT. NO. _____	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
	Begin _____	Begin _____	Begin _____	Begin _____
	End _____	End _____	End _____	End _____

MISCELLANEOUS INFORMATION - NON-SCHOOL AND SCHOOL

MEMBERSHIP

Membership is mandatory for all employees in covered positions. A covered position for non-school employees is one that is covered by Social Security, is not seasonal or temporary, and requires at least 1,000 hours of work per year. The requirements for school employees differ only in the required hours, 630 hours per school fiscal year or 3.5 hours per day for at least 180 days, including those who are working concurrently for more than one school employer. School employees also become members immediately upon their first day of employment.

Non-school employees are required to complete one (1) year of continuous employment prior to becoming members.

CONTRIBUTIONS

Members' contributions are fixed by statute at four percent of *gross* compensation for school and non-school employees. *NOTE: YOUR KPERS CONTRIBUTIONS ARE EXCLUDED FROM GROSS INCOME FOR FEDERAL INCOME TAX PURPOSES.*

Example:	Federal Tax Computation	
	Gross monthly salary	\$1,500.00
	Less KPERS Contributions	<u>- 60.00</u> (4%)
	Federal Tax Computed on this amount	\$1,440.00

KPERS Annual Contribution Report	\$720.00 (\$60.00 X 12)
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Employee W-2 earnings would be as follows: (assuming no other tax preference items)

Federal Wages	\$17,280.00 - computed on net
State of Kansas Wages	\$18,000.00 - computed on gross
Social Security	computed on gross

TERMINATION PAY FOR EMPLOYEES WITH MEMBERSHIP DATES OF 7/1/93 OR LATER

Employees hired (membership date would be 7/1/93 or later) in KPERS-covered positions on or after July 1, 1993 will have a three year final average salary. At the same time, termination payments, known as "add-ons," for vacation, sick leave, comp time, are no longer included in final average salary for either KPERS or KP&F. *DO NOT* withhold KPERS contributions on termination payments for these employees.

SUMMER REPORTING FOR SCHOOL DISTRICTS

Any teacher who completed their contractual obligations and resigned or was dismissed must be reported through the end of the contract (8-31-current year). The ending date on the annual contribution report must be August 31. Superintendents and principals may have different contract dates, i.e., 07-01 through 06-30 or 08-01 through 07-31. If a superintendent or principal completed contractual obligations and resigns or is dismissed, the ending date on the annual report is the end date of their last 12-month contract.

Example: I. M. Good signs a teaching contract for the 2000-2001 school year. State statute defines his contract period as being 09-01-2000 through 08-31-2001. I. M. Good resigns on 02-01-2001 to take another job. I. M. Good's last check includes the money held back for summer pay and his ending date is 02-01-2001.

Members such as cooks, secretaries, maintenance personnel, etc., who go on an involuntary leave during the summer months will not have to be coded off on the annual contribution report unless they resign or fail to return for the next school term. If this occurs the ending date will be the date they resigned.

SCHOOL DISTRICT EARLY RETIREMENT INCENTIVES

School districts are allowed by statute to pay, from their own budgets, early retirement incentives in certain instances. Legislation in 1994 made it impermissible for school districts to make early retirement incentive payments to any employee who has not already begun receiving retirement benefits from KPERS.

Any member who retires on July 1 and has a contract that ends later than July 1 will not contribute on the portion of their contract earned after retirement date. The member would not contribute on termination pay such as sick leave pay and vacation pay.

Example: You have a teacher who has applied to retire on 07-01-2001. The teacher has completed contractual obligations. The contract began 09-01-2000 and ended 08-31-2001. The last contributions would be on the June earnings. The July, August and termination pay would not have KPERS deductions.

SCHOOL EMPLOYER ADJUSTMENTS

School employer adjustments for individual employee's service in prior periods will not be paid from the State General Revenue Fund. The employer's obligation for such debit adjustments only, shall be paid by the participating employer (K.S.A. 74-4939).

KANSAS POLICE AND FIREMEN'S RETIREMENT SYSTEM (KP&F)

Most procedures in this manual are the same for KP&F agencies. In many cases, cities or counties that have KP&F agencies also have KPERS agencies. In these cases be extremely careful to keep all transactions and payments separate.

MEMBERSHIP

Membership is mandatory for all eligible employees, except for elected sheriffs. A "police" officer means an employee assigned to the police department whose principal duties are engagement in the enforcement of law and maintenance of order within the state and its political subdivisions, including sheriffs and sheriffs' deputies; who completed the required course of instruction for law enforcement officers approved by the Kansas law enforcement training center. A "firefighter" means an employee assigned to the fire department whose principal duties are engagement in fighting and extinguishment of fires and the protection of life and property. There are several different classifications of KP&F membership.

CONTRIBUTIONS

The following is a list of contribution rates and department designations:

Department Number	Contribution Rate	Description
99	7%	Firemen Prior and Participating Service
98	7%	Policemen Prior and Participating Service
97	4%	Firemen Special Member (Winfield)
96	4%	Policemen Special Member (Winfield)
95	3%	Firemen Special Member
94	3%	Policemen Special Member
93	Flexible	Firemen Brazelton Class (7% Less Primary Social Security)
92	Flexible	Policemen Brazelton Class (7% Less Primary Social Security)
91	2%	Firemen with 32 Years of Service
90	2%	Policemen with 32 Years of Service
89	7%	Medical Technician Prior and Participating Service
88	Not Assigned	
87	7%	Firemen Future Service Only
86	7%	Policemen Future Service Only
85	7%	Medical Technician Future Service Only
84	7%	Firemen Brazelton Class Who Have Earned Maximum Social Security
83	7%	Policemen Brazelton Class Who Have Earned Maximum Social Security

ELECTRONIC REPORTING OF CONTRIBUTIONS

Electronic reporting is not advisable for agencies with fewer than 100 employees.

If the agency desires to report electronically, notify the KPERS office in writing and provide the name and phone number of the information technology/resource contact person in your agency.

A test of your electronic data, both printed and magnetic, must be sent to KPERS before the first of December of the year that you wish to start the electronic report. A successful test must be completed on the KPERS computer before sending real data. The test will include being able to process both the medium and the printed data on our test system.

The employer must provide their own medium and shipping container. The agency should ship early enough to cover any delays that would make your data arrive at the KPERS office after the due date. Ship to the attention of the KPERS Information Resources Division. The agency should keep a back up of the medium in your office in case of loss or damage in transport. The medium will be returned to your return address after the annual processing is complete in the KPERS office. Each medium should have an external attached label that identifies the medium including the sending agency, the internal file name, number of records and the title "Annual Contribution Data". If the medium is a tape and standard internal label is not included, the external label must include all file attributes.

REPORTING REQUIREMENTS

Employers filing electronic reports will create both a printed report and a magnetic medium. The printed report will be a hard copy of the magnetic medium data and will be produced in the same format as a manual report generated by KPERS.

The reports are to be printed **landscaped** on 8.5 inch by 11inch paper. The employees should be listed sequenced **by department** (if used), last name, first name and middle initial. Each page should reflect **17 employees per page** and include page totals. There will be a page break on a change in department value and the agency will provide department totals at the end of each department.

Every reporting situation described in the manual reporting process must be replicated in the electronic process. The exception is the "METHOD OF PAY" at the top of each page and the "PERIOD OF SERVICES COVERED" information appearing at the bottom of the page. This information has been gathered by KPERS from each agency. To make changes to this data refer to the "Period of Service Information" section.

Information that must be reported includes:

Report each employee making KPERS or KP&F contributions. KPERS and KP&F employees must be listed on separate reports. However, they may be combined into one file on the magnetic medium.

Report one record for each period of employment that began and/or ended during the reporting year. This could be caused by any one of the following conditions, employee transferred to another department (KP&F only). Employee transferred to another system type. Leave of absence, etc.

Report additional contributions for purchasing service credit (buybacks) separate from regular contributions.

PREFERRED FORMS OF MAGNETIC MEDIA

- IBM 3490E Tape
- CD Created on Either: AS/400 DVD or IBM Compatible PC
- 100MB Zip Drive
- 3 1/2" Floppy Diskette Created on IBM Compatible PC

Other accepted forms of magnetic media are:

- 8" Floppy Diskette from IBM System 38
- 8" Floppy Diskette from IBM S/34 - S/36 (Diskette should be initialized in basic exchange format then file should be "transferred" to diskette.)
- 1/2" 9-Track Tape in Either: EBCDIC or ASCII (Must be either 1600 or 6250 BPI. EBCDIC and standard labels are preferred.)

Note: Future plans to implement computer upgrades may result in changes to the type of media accepted. KPERS will keep affected agencies informed of upcoming changes. Should changes occur with respect to the type of media utilized by *your* agency, please contact KPERS.

CONTRIBUTION REPORT ELECTRONIC RECORD LAYOUT

Refer to the following pages regarding the electronic record layout for the annual contribution report for regular KPERS contributions and for additional (buyback) contributions.

ANNUAL CONTRIBUTION REPORTING ELECTRONIC LAYOUT SAMPLE (REGULAR CONTRIBUTION)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
Annual Contribution Reporting
Electronic Record Layout**

Record format: Regular Contribution Record
All fields and values are mandatory unless otherwise indicated.

Field Name	Data Type	Length	Decimal Positions	Start Position	Format/Code	Description
1 Contribution Report Code	Char	1		1	R = Regular	Regular Contribution Record
2 Annual Report Date	Nmb	4	0	2	CCYY	Year being reported Must be numeric and a valid date Example: 1997
3 Filler	Nmb	6	0	6		Must be zeroes
4 Additional Contribution Code	Char	1		12		Blank for Regular Contribution Record ID number assigned by KPERS.
5 Agency Number	Char	4		13		
6 System Type	Char	1		17	1 = KPERS member 3 = KP&F member	
7 Filler	Char	2		18		Must be blank
8 Social Security Number	Nmb	9		20		Employee SSN; must be numeric
9 First Name	Char	15		29		Employee First Name
10 Middle Initial	Char	1		44		Employee Middle Initial, optional
11 Last Name	Char	20		45		Employee Last Name
12 Employer Department Number	Char	2		65		
13 Employee Contribution Amount	Nmb	7	2	67		Total KPERS deductions for period Must be zeroes
14 Filler	Nmb	8	0	74		
15 Reason Code	Char	1		82	blank = actively employed 1 = Leave of Absence 2 = Military Leave 3 = Termination 4 = Disability 5 = Death 6 = Retirement	(without pay) (without pay) Resignation, Layoff or Dismissal
16 Employment End Date	Nmb	8	0	83	CCYYMMDD	Employee's last day on your payroll. Value is zeroes if employee was employed on last day of reporting year.
17 Employment Begin Date	Nmb	8	0	91	CCYYMMDD	Must be valid date or all zeroes Date member began contributing to KPERS. Value is zeroes if employee was already contributing on first day of reporting year, no breaks in service. Must be valid date or all zeroes Must be blank
18 Filler	Char	52		99		

REGULAR CONTRIBUTION

**ANNUAL CONTRIBUTION REPORTING ELECTRONIC LAYOUT SAMPLE
(ADDITIONAL CONTRIBUTION)**

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
Annual Contribution Reporting
Electronic Record Layout**

07/25/2001

Record format: Additional Contribution Record
All fields and values are mandatory unless otherwise indicated.

Field Name	Data Type	Length	Decimal Positions	Start Position	Format/Code	Description
1 Contribution Report Code	Char	1		1	A = Additional	Additional Contribution Record
2 Annual Report Date	Nmb	4	0	2	CCYY	Year being reported Must be numeric and a valid date Example: 1997 Must be zeroes
3 Filler	Nmb	6	0	6		
4 Additional Contribution Code	Char	1		12	D = Double deduction T = Triple deduction	
5 Agency Number	Char	4		13		ID number assigned by KPERS.
6 System Type	Char	1		17	1 = KPERS member 3 = KP&F member	
7 Filler	Char	2		18		Must be blank
8 Social Security Number	Nmb	9		20		Employee SSN; must be numeric
9 First Name	Char	15		29		Employee First Name
10 Middle Initial	Char	1		44		Employee Middle Initial, optional
11 Last Name	Char	20		45		Employee Last Name
12 Employer Department Number	Char	2		65		
13 Employee Contribution Amount	Nmb	7	2	67		Total KPERS deductions for period Must be zeroes
14 Filler	Nmb	8	0	74		Must be zeroes
15 Filler	Char	1		82		Must be blank
16 Buyback End Date	Nmb	8	0	83	CCYYMMDD	End date of buyback or employee's last day on payroll, whichever occurred first. Value is zeroes if buyback did not end in reporting year and employee was employed on last day of reporting year. Must be valid date or all zeroes
17 Employment Begin Date	Nmb	8	0	91	CCYYMMDD	Begin date of buyback. Value is zeroes if buy back did not begin in reporting year. Must be valid date or all zeroes
18 Filler	Char	52		99		Must be blank

ADDITIONAL CONTRIBUTION

FUND STATEMENT

The Fund Statement is a chronological listing of all transactions processed for your agency. The statement should indicate a beginning balance and should reflect an ending balance at the end of all listed transactions.

Your agency will receive a Fund Statement with your annual report information in December of each year. The Fund Statement will list the following:

1. Beginning balance from previous year.
2. Remittances made to KPERS during current year.
3. Other prepayments, if any. (Reported as miscellaneous).
4. KPERS-17 adjustments sent to KPERS and processed during current year.
5. Internal KPERS adjustment, if any.
6. First Day Coverage reports sent to KPERS during current year.
7. Optional Group Life Insurance premium reports sent to KPERS during current year.

Your December remittance may not be on this statement, as the fund statement will be printed on or about December 15. This statement should be checked very closely to ensure all transactions are listed accurately. Your December remittance may also include January First Day Coverage and January Optional Group Life Insurance, which will be, charged to your agency in the year of the coverage. The Annual Contribution Report will not be on this Fund Statement.

The City received the following fund statement on December 26, 2000. The City verified its credit balance of \$73,783.28 by totaling the remittances and forms/reports the agency submitted to KPERS.

SAMPLE EMPLOYER FUND STATEMENT

KANSAS PUBLIC EMPLOYEES RETIRMENT SYSTEM
EMPLOYER FUND STATEMENT
AS OF 12/26/00

EMPLOYER ID: 9999 1 N
EMPLOYER NAME: City of
DESIGNATED AGENT:

DATE MM DD YY	TRANSACTION TYPE	
01/01/01	BEGINNING BALANCE	.00
01/11/00	REMITTANCES	1,728.31 CR (JAN)
01/25/00	REMITTANCES	3,007.71 CR (JAN)
02/08/00	REMITTANCES	3,023.94 CR (FEB)
02/23/00	REMITTANCES	3,033.67 CR (FEB)
03/07/00	REMITTANCES	3,097.57 CR (MAR)
03/21/00	REMITTANCES	3,008.04 CR (MAR)
04/04/00	REMITTANCES	2,802.81 CR (APR)
04/19/00	REMITTANCES	2,802.81 CR (APR)
05/02/00	REMITTANCES	2,986.52 CR (MAY)
05/16/00	REMITTANCES	2,738.84 CR (MAY)
05/31/00	REMITTANCES	2,826.19 CR (MAY)
06/13/00	REMITTANCES	2,932.34 CR (JUN)
06/27/00	REMITTANCES	2,847.06 CR (JUN)
07/12/00	REMITTANCES	3,949.34 CR (JUL)
07/25/00	REMITTANCES	3,017.78 CR (JUL)
08/09/00	REMITTANCES	2,864.98 CR (AUG)
08/22/00	REMITTANCES	2,822.86 CR (AUG)
09/06/00	REMITTANCES	2,867.97 CR (SEP)
09/19/00	REMITTANCES	2,988.49 CR (SEP)
10/03/00	REMITTANCES	2,843.16 CR (OCT)
10/17/00	REMITTANCES	2,786.36 CR (OCT)
10/31/00	REMITTANCES	2,829.73 CR (OCT)
11/14/00	REMITTANCES	2,895.98 CR (NOV)
11/28/00	REMITTANCES	3,042.99 CR (NOV)
12/13/00	REMITTANCES	4,037.83 CR (DEC)
	BALANCE	73,783.28CR

On December 27, 2000 and January 3, 2001 the City sent the remainder of the December remittance in the amount of \$4,505.98 which is not reflected on the December 26, 2000 fund statement.

On December 31, 2000 the City completed its annual contribution report:

The annual contribution report totaled	\$76,572.22
The additional contribution report totaled	<u>1,717.04</u>
Grand Total	<u>\$78,289.26</u>

The following reconciliation was completed to determine if the City had over/under remitted for the 2000 reporting period:

Balance on fund statement through 12/26/00	\$73,783.28
December Remittance received on 12/27/00	3,016.99
December Remittance received on 01/03/01	<u>1,488.99</u>
Total Credits	\$78,289.26
Annual Contribution Report Total	<u>78,289.26</u>
Balance after Annual Contribution Report	<u>0.00</u>

The City will receive the following 2000 Final Fund Statement:

SAMPLE EMPLOYER FINAL FUND STATEMENT

KANSAS PUBLIC EMPLOYEES RETIRMENT SYSTEM
EMPLOYER FUND STATEMENT
AS OF 5/24/01

EMPLOYER ID: 9999 1 N
EMPLOYER NAME: City of
DESIGNATED AGENT:

DATE	TRANSACTION TYPE	
MM DD YY		
01/01/01	BEGINNING BALANCE	.00
01/11/00	REMITTANCES	1,728.31 CR (JAN)
01/25/00	REMITTANCES	3,007.71 CR (JAN)

02/08/00	REMITTANCES	3,023.94 CR (FEB)
02/23/00	REMITTANCES	3,033.67 CR (FEB)
03/07/00	REMITTANCES	3,097.57 CR (MAR)
03/21/00	REMITTANCES	3,008.04 CR (MAR)
04/04/00	REMITTANCES	2,802.81 CR (APR)
04/19/00	REMITTANCES	2,802.81 CR (APR)
05/02/00	REMITTANCES	2,986.52 CR (MAY)
05/16/00	REMITTANCES	2,738.84 CR (MAY)
05/31/00	REMITTANCES	2,826.19 CR (MAY)
06/13/00	REMITTANCES	2,932.34 CR (JUN)
06/27/00	REMITTANCES	2,847.06 CR (JUN)
07/12/00	REMITTANCES	3,949.34 CR (JUL)
07/25/00	REMITTANCES	3,017.78 CR (JUL)
08/09/00	REMITTANCES	2,864.98 CR (AUG)
08/22/00	REMITTANCES	2,822.86 CR (AUG)
09/06/00	REMITTANCES	2,867.97 CR (SEP)
09/19/00	REMITTANCES	2,988.49 CR (SEP)
10/03/00	REMITTANCES	2,843.16 CR (OCT)
10/17/00	REMITTANCES	2,786.36 CR (OCT)
10/31/00	REMITTANCES	2,829.73 CR (OCT)
11/14/00	REMITTANCES	2,895.98 CR (NOV)
11/28/00	REMITTANCES	3,042.99 CR (NOV)
12/13/00	REMITTANCES	4,037.83 CR (DEC)
12/27/00	REMITTANCES	3,016.99 CR (DEC)
12/31/00	ADDITIONAL CONTRIBUTIONS	1,717.04
12/31/00	ANNUAL CONTRIBUTIONS REPORT	76,572.22
01/03/01	REMITTANCES	1,488.99 CR (DEC)
	BALANCE	.00

Internal Revenue Service Code does not allow debit balances. Violation may affect qualified plan status.

The Annual Contribution Report should be submitted to KPERS by itself. Any fund statement balances should be reflected in your next remittance.

EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT (SAMPLE A)

(New Employees Not on Pre-Printed page)

A

EMPLOYEE & EMPLOYER CONTRIBUTION REPORT
(New employees not on pre-printed page)

Add any new employees on this page, and please send enrollment applications if you have not already done so. Include these contributions in their department totals shown on previous page.

Employer ID: _____ Department: _____ Method of Pay: _____
Employer: _____

#1	#2	#3	#4	#5	#6	#7	#8
SSN	Employee Name First I. Last	Employee Contribution	Begin Date MM/DD/YY	End Date MM/DD/YY	Reason Code	New Dept	BB
333-33-3333	Ruth Hurt	296.03	12-05-00			02	
444-44-4444	Tan Ant	23.75	06-15-00	07-01-00	3	01	

PERIOD OF SERVICES COVERED
MM/DD/YY MM/DD/YY
From 01/01/00 thru 12/31/00

PAGE TOTAL 319.78
DEPT TOTAL _____

CLMN #6 Reason

1. Leave of absence
2. Military Leave
3. Resignation/Dismiss
4. Disability
5. Death
6. Retirement
7. Withdraw

Include in the Department Total any new employees on additional pages.
CLMN #8: BB is printed for employees who are also on the
Employee additional contribution report.

EMPLOYEE ADDITIONAL CONTRIBUTION REPORT (SAMPLE B)

B

EMPLOYEE ADDITIONAL CONTRIBUTION REPORT

Do not report these additional contributions on the contribution report.

Employer ID: Department: Method of Pay:
Employer:

#1	#2	#3	#4	#5	#6	#7
SSN	Employee Name First I. Last	Additional Contributions	Begin Date MM/DD/YY	End Date MM/DD/YY	Type	Dept
412-09-0987	Jack R Jones	780.77			Double	
530-98-0985	Susie B Good	1501.81		03/26/00	Triple	12
342-45-1109	John I Joe	707.18			Double	03
110-02-7784	Carol T Oates	352.41	12/26/99	12/25/00	Double	05
210-04-9901	O D Meyer	586.32		06/25/00	Double	12
310-42-9901	Joyce B Overly	1067.54			Double	12

PAGE TOTAL 4,996.03

REPORT TOTAL 282,207.87

Include in the report total any additions entered on the additions page.

EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT (SAMPLE D)

D

MBCNTPAPE1
KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT
YEAR 2000
EMPLOYER ID: 3
EMPLOYER: (KPF)
EMPLOYEE RATE .0200
EMPLOYER RATE .0780
DEPARTMENT: 90

D E P A R T M E N T T O T A L S

EMPLOYEE CONTRIBUTION DEPARTMENT TOTAL 46,342.22

(3.9000 X EMPLOYER CONTRIBUTION DEPARTMENT TOTAL)
180,734.66

EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT (SAMPLE F)

F

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT**

(Sample for Non-School)

Employer ID: Employer (name):	Employee Rate	Employer Rate	Insurance Rate
----------------------------------	------------------	------------------	-------------------

REPORT TOTALS

Employee Regular Contribution	261,534.00	(1)
Employer Contribution	152,343.56	(2)
Employer Insurance Contribution	39,230.10	(3)
Employee Additional Contribution	1,791.60	(4)
Grand Total Contribution	<u>454,899.26</u>	(5)
	Total lines (1+2+3+4)	

*****IMPORTANT*****

I hereby certify that the information in this report is furnished according
To law and is true and correct to the best of my knowledge.

Signature _____
Designated Agent of participating Employer

EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT (SAMPLE G)



KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
EMPLOYEE AND EMPLOYER CONTRIBUTION REPORT
(Sample for Schools)

Employer ID:
Employer (name):

	01-01-00 - 06-30-00	07-01-00 - 12-31-00	totals
REPORT TOTALS			
Employee rate	.0400	.0400	.0400
Employer rate	.0359	.0398	.0398
Employer Insurance rate	.0060	.0060	.0060
Employer Regular Contribution	<u>96,395.91</u> (1) (.50 X ITEM 3)	<u>96,395.92</u> (2) (.50 X ITEM 3)	<u>192,791.83</u> (3)
Employer Contribution	<u>86,515.34</u> (4) (.9975 X ITEM 1)	<u>95,918.93</u> (5) (.9950 X ITEM 2)	<u>182,429.27</u> (6) (ITEMS 4 + 5)
Employer Insurance Contribution	<u>14,459.39</u> (7) (.1500 X ITEM 1)	<u>14,459.39</u> (8) (.1500 X ITEM 2)	<u>28,918.78</u> (9) (ITEMS 7 + 8)
Employee Additional Contribution	<u>4,332.62</u> (10) (.50 X ITEM 12)	<u>4,332.63</u> (11) (.50 X ITEM 12)	<u>8,665.25</u> (12) (ITEMS 10 + 11)
	Grand Total Contribution	Item	Item
			<u>412,805.13</u> (13) (3+6+9+12)

*****IMPORTANT*****

I hereby certify that the information in this report is furnished according to law and is true and correct to the best of my knowledge.

Signature _____
Designated Agent of participating employer