

Adjustments to Prior Contributions

If an employee appears to be retroactively eligible for KPERS coverage, the employer must retrace employee's work history and determine the date on which the position became a KPERS covered position.

The employer may be required to pay the employee and employer contributions, plus interest and penalties.

Types of Arrearages

- Employee option (KPERS-17 OPT) – the employee must pay for the quarter in which the error was found, but has the option to purchase the other quarters. If the employee does not pay for all quarters, the employee will just receive credit for the quarter in which the error was found. The employer must pay for all quarters.
- Employer paid (KPERS-17 EPD) – the employer must pay the employee and employer contributions for all quarters. The employee will receive service credit in their record, but all contributions will be deposited into the employer fund.

KPERS – 17 OPT

- An arrearage period of 6 months or less. An employer discovered an employee should have been a member of KPERS less than 6 months from their hire date in a KPERS covered position.
- Purchase of Service Arrearage – employer should have been withholding contributions for a purchase of service, but discovered a few weeks after the purchase was to begin, that the purchase had not started. Employee must go back and make up the missed purchase of service contributions.
- A separate certification must be entered on the employer portal for each year of the arrearage. This is because there are different employer rates for each year.

Example (KPERS-17OPT)

- An employee began working on February 14, 2009. On April 15, 2009, the employer realized the employee should have been a member and should have started contributing to KPERS from their hire date in February. The arrearage is less than six months.
- **Quarters**
 - (1) 12/23/2008 to 03/22/2009 (02/14/2009 to 3/22/2009 member has option)
 - (2) 03/23/2009 to 06/22/2009 (03/23/2009 to 04/14/2009 member must pay)
 - (3) 06/23/2009 to 09/22/2009
 - (4) 09/23/2009 to 12/22/2009
- The member has the option to pay arrearage in the first quarter, but must pay the arrearage in the second quarter since error was found in the second quarter.
- Employer must pay employer's share for entire period.

KPERS – 17 EPD

- Arrearage of over 6 months
- Not a purchase of service arrearage
- The employer is required to pay the employee and employer contributions.
- Member will receive service credit only. The employee contributions will not be credited to the member's account.
- Interest penalty may be assessed for arrearage period.
- Employer must pay actuarial cost of retirement benefit if member retires within 24 months.

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Reporting an Adjustment Using the Employer Web Portal

The employer web portal determines which type of arrearage you have based on you selecting a question that best describes the situation.

Please send an e-mail with an explanation of the adjustment.

Reporting an Adjustment to a Prior Year

Acceptance Testing Region: Diana Berry 0777
060777empportal.org
Select Agency

KPERs Payroll Adjustment Lookup

Page Instructions
Msg ID : 5 [Please enter search criteria and press the search button]

Search Criteria

SSN : Adjustment Type : All
Payroll Year : Status : All
Submitted : All

Search [Reset] [Store Search]

Search Result

New Open Delete

SSN	Adjustment Type Description	Payroll Year	Status	Submitted	Employee Contr	Employer Contributions	Employer Insurance
No records to display							

•Click on "Adjustment" under Forms.
•Click on the "New" button.

060777empportal.org
Select Agency

KPERs Payroll Adjustment Maintenance

Page Instructions
Msg ID : 7 [Record displayed, please make changes and press save]

Save Refresh

Click on the radio button in front of the question that best fits your situation

Adjustment Reason

Adjustment Reason Are you increasing previously reported contribution amounts for a member?

- Are you decreasing previously reported contribution amounts for a member?
- Are you increasing contribution amounts due to purchase of service (buyback)?
- Are you decreasing contribution amount due to purchase of service (buyback)?
- Has member chosen to pay contribution due to erroneous year of waiting for KPERs membership?
- Has member chosen NOT to pay contribution due to erroneous year of waiting for KPERs membership?
- Is the employee entitled to refund of contributions because s/he should not have contributed (i.e. ineligible, contributions deducted prior to membership date, etc.)?
- Has member chosen to pay contribution for an arrearage of six months or less?
- Has member chosen NOT to pay contribution for an arrearage of six months or less?
- None of the above.

Adjustment Information

Payroll Adjustment Information

Adjustment ID : 16824 Status : Valid
 Adjustment Type : Member Paid Submitted to KPERS : No
 SSN : Dianna K Berry *Enter information under the Payroll Adjustment Information and click "Save."*
 Payroll Year : 2008
 Previous Reg Contribution : \$1,885.03 Previous Add. Contribution : \$0.00
 Comments :

Adjustment Details

 Click on the "New" button under adjustment details, enter information and click "Save."

<input type="checkbox"/> Detail ID	Dept	Contribution Type	Begin Date	End Date	Reason Code	Correct Contributions	Buy Back Factor
<input type="checkbox"/> 16484	00	Regular		12/01/2008	Retirement	\$1,985.65	0.0000

Adjustment Summary

Employee Contr Diff : \$100.62 Additional Contr Diff : \$0.00
 Employer Contribution : \$45.83 Employer Insurance : \$21.00
 Interest : \$0.00 Total : \$167.45 *Enter employer contributions, employer insurance and click on the certification statement. Click "Save" and if no errors click on "Submit to KPERS."*

Certification

Not applicable
 I certify the employee is paying their contributions for this arrearage
 I certify the employee did not pay any portion of their contributions for this arrearage

Errors

Employer Paid Arrearage – As you can see, none of the questions could be answered, therefore this will be an employer paid arrearage (KPERS-17 EPD)

Save

Refresh

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