



KPERS-17 EPD
Revised 7-04

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Arrearage Adjustment to Prior Contribution Report—Employer Paid

Complete this form if contributions for an employee were omitted or reported in error on a previously submitted "Employee and Employer Contribution Report." This form does not apply to arrearages of six months or less, erroneous year of service or purchase of service arrearages. See form KPERS-17 OPT for employee adjustments NOT paid by the employer.

Under K.S.A. 74-4990, the employer is now required to pay both the employer and employee portions of the arrearage, and the employee will receive the service credit. The law provides that no employee shall pay all or any part of an arrearage. This applies to arrearages ascertained after July 1, 1998, no matter when they occurred.

Part A – General Information

1. _____ 2. _____
Social Security Number Member's Name

3. _____ 4. Annual Report Year to be Adjusted _____
Employer ID # Employer Name

5. I did not pay any portion of the arrearage. **Employee Signature:** _____

Part B –Regular Contributions

Dept. (6)	*Member Type (7)	Begin Date (8)	End Date (9)	***Reason Code (10)	Employee Contributions Previously Reported (11)	Employee Corrected Contributions (12)
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---	---	-----	-----	---	\$ ----- . ----	\$ ----- . ----
TOTALS					=====	=====

13. Enter the difference between column 12 and column 11 as a debit (DR). _____

**14. Employer Contribution (Appropriate Employer Rate Factor _____ X Item 13) _____

**15. Employer Insurance (Insurance Rate Factor _____ X Item 13) _____

16. Total employee and employer contributions (Items 13 + 14 + 15). _____

- SEND THIS FORM IMMEDIATELY.
- THE ADJUSTED MONIES WILL BE INCLUDED WITH THE NEXT KPERS EFT REMITTANCE.
- STATUTE REQUIRES KPERS TO BILL THE EMPLOYER FOR INTEREST AT THE CURRENT ACTUARIAL RATE.

Please enter the date this adjustment will be remitted as a debit (DR): _____

Date: _____ Designated Agent's Signature: _____

IMPORTANT: If this employee retires within 24 months of reporting this arrearage, the employer will pay to the retirement system a lump-sum amount equal to the difference of the actuarial present value of the retirement benefit and the accumulated value of any contributions represented by the arrearage.

* Required for State of Kansas.
** See Rate Factor Table (KPERS-17).
*** Reason Code required when reporting ending date. Reason Codes on Rate Factor Table (KPERS-17).



Arrearage Adjustment to Prior Contribution Report Instructions

The KPERS-17 EPD form is used to adjust any period for which you have already submitted an Annual Contribution Report. This form does not apply to arrearages of six months or less, erroneous year of service, or purchase of service arrearages. See form KPERS-17 OPT for employee adjustments NOT paid by the employer or corrections to certified contributions preprinted on your Annual Report (i.e., retirement, death).

FOLLOWING ARE THE KPERS-17 EPD INSTRUCTIONS:

PART A – General Information

1. The member's Social Security Number.
2. The member's name.
3. The five digit agency identification number and the agency name.
4. Annual Report to be adjusted. Enter the year of the adjustment.
5. Employee signature is required. If the employee is no longer on payroll, please indicate that in this area.

PART B – Regular Contributions

The purpose of two lines in Part B is to allow the employer to report pre-1988 contributions by quarters. Prior to 1988, all contributions were reported on a quarterly basis. For that reason, pre-1988 contributions must be reported by quarter. School employers report by school fiscal year, which runs from July to June.

6. This is the department the member appears in on your report. For many employers this item is not necessary. Check your Annual Report if unsure.
7. Only State agencies are required to provide this information. Central payroll has the appropriate codes.
8. Beginning date for adjustments prior to 1988: This column will be used to define the quarter being corrected. After 1987, this line would only be completed if the member terminates a period of employment during the year adjusted.
9. On adjustments before 1988: This line is used to indicate the quarter ending date of the periods you are adjusting. After 1987, this line would only be completed if the member terminates a period of employment in the adjusted year.
10. A reason code is required when reporting termination ending dates for the period being adjusted. Reason codes are listed on the back of the KPERS-17 EPD form.
11. Employee contributions previously reported on the report being corrected.
12. Correct employee contributions are the total contributions that should have been reported for the period of adjustment. If you are reporting quarters prior to 1988, total columns 11 and 12 and enter the total line of each column. This must be completed.
13. If column 12 is greater than column 11, enter the difference as a debit (you 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. Prior to 1988, school employer adjustments must be by school fiscal year (July to June). The first two quarters and last two quarters must be on separate forms.
Example: January through June 1987 would be on one form and July through December 1987 would be on another.
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 (sum of lines 13 + 14 + 15). Send the form to KPERS immediately. When reporting debits, add them to your next EFT remittance

This document must be signed and dated. Complete this form when the error is detected and send it to KPERS immediately. The form is reporting debits, add them to your next EFT remittance. KPERS is required by statute to bill for interest on the arrearage at the current actuarial rate.

You may adjust one member and one year only per form. If you have three members to adjust for one year each, three forms are required. If you have one member to adjust for five years, you will need five forms.

IMPORTANT: If this employee retires within 24 months of reporting this arrearage, the employer will pay to the retirement system a lump-sum amount equal to the difference of the actuarial present value of the retirement benefit and the accumulated value of any contributions represented by the arrearage.