



KPERS-17 OPT
Revised 04-07

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Arrearage/Refund Adjustment to Prior Contribution Report
(Six Months or Less/Erroneous Year of Service/Purchase of Service)

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. Did you give the employee the option to pay their contribution for this arrearage? Yes No

Is the employee paying their contribution for this arrearage? Yes No

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)
---	---	-----	-----	---	\$ ----- . ----	\$ ----- . ----
---	---	-----	-----	---	\$ ----- . ----	\$ ----- . ----
TOTALS					=====	=====

13. If Column 11 is greater than Column 12, enter the difference as a credit (CR).
If Column 12 is greater than Column 11, enter the difference 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). If Employer only (Items 14 + 15). _____

Part C - Additional Contributions (Buy-Back)

Dept. (17)	Double or Triple (18)	Begin Date (19)	End Date (20)	Buyback Percent Used (21)	Employee Contributions Previously Reported (22)	Employee Corrected Contributions (23)
---	---	-----	-----	-----	\$ ----- . ----	\$ ----- . ----
---	---	-----	-----	-----	\$ ----- . ----	\$ ----- . ----
TOTALS					=====	=====

24. If Column 22 is greater than Column 23, enter the difference as a credit (CR).
If Column 23 is greater than Column 22, enter the difference as a debit (DR). _____

SEND THIS FORM IMMEDIATELY. THE ADJUSTED MONIES WILL BE INCLUDED WITH THE NEXT KPERS REMITTANCE.

Date: _____ Designated Agent's Signature: _____

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



Arrearage/Refund Adjustment to Prior Contribution Report Instructions

(Six Months or Less/Erroneous Year of Service/Purchase of Service)

The KPERS-17 OPT form is used to adjust any period for which you have already submitted an Annual Contribution Report. The form is also used to correct certified contributions preprinted on your Annual Report (i.e. retirement, death). Following are the KPERS-17 OPT 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. Arrearage Due: Option to pay must be provided to employee/former employee. Signature is required. Refund Due: This item (#5) does not need to be completed.

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 not be filled in unless the member started 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 Arrearage Adjustment Factor Table (KPERS-17).
11. Employee contributions previously reported on the report being corrected. This must be completed.

The regular contribution rate used by KPERS is four percent (4%).
The regular contribution rate used by KP&F is seven percent (7%), but may vary for certain types of members.
The regular contribution rate used by Judges is six percent (6%), but may vary for certain types of members.
13. If column 11 is greater than column 12, enter the difference as a credit (you over-reported). 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 Arrearage Adjustment Factor Table (KPERS-17). 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 form.
15. The employer insurance contributions: The appropriate insurance rate factor can be found on the Arrearage Adjustment Factor Table (KPERS-17). This calculation must be rounded to the nearest cent.
16. Total employee and employer contributions (sum of lines 13 + 14 + 15), if the employee is paying his/her contributions. Send the form to KPERS immediately. If reporting debits, add them to your next remittance. If reporting credits, deduct them from your next remittance. If this is an "employer only" arrearage, the total is the sum of lines 14 and 15 only.



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PART C – Buyback Contributions

This section is only used if the member had buyback contributions reported incorrectly on a previous Annual Report, on the page titled "Employee Additional Contributions Report." Buyback contributions should never be included with the regular contributions, because regular contributions are subject to employer and insurance contributions, and buyback contributions are not.

17. 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.
18. "Double" or "Triple" is the type of additional contributions. "Double" is the regular deduction doubled (regular, plus a like amount additional) or the Modified Double deduction (regular, plus the actuarial double percent provided by KPERS). "Triple" is a regular deduction tripled (regular, plus twice the regular additional) or the Modified Triple deduction (regular, plus the actuarial triple percent provided by KPERS).

A "double deduction" purchases one additional quarter of Service Credit. A triple deduction purchases two additional quarters of service credit. If the member had both types during the adjustment period, then each type must be reported on a separate line.
19. Beginning date is only completed if the additional contributions began during the adjustment period.
20. Ending date is only completed if the additional contributions ended during the adjustment period.
21. Buyback Percent Used: This is the buyback percentage provided by KPERS, which the employer must use for the Modified Double and Triple deduction after January 1, 1996. This information must be provided for all buybacks.
22. Contributions Previously Reported is the buyback contributions reported on the Employee Additional Contributions Report for the period being corrected only. Regular contributions adjustments are made under Part B.
23. Correct Contribution is the buyback contributions which should have been reported on the Employee Additional Contributions Report for the period being corrected only. Total columns 22 and 23 if there are more than one line. Enter the totals on the total line of each column.
24. If column 22 is greater than column 23, enter the difference as a credit (you over-reported); deduct it from your next remittance. If column 23 is greater than column 22, enter the difference as a debit (you under-reported); add it to your next remittance. Send the form to KPERS immediately.

This document must be signed and dated.

Complete this form when the error is detected and send it to KPERS immediately. If the form is reporting debits, add them to your next remittance. If the form is reporting credits, deduct them from your next remittance.

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.