

## Arrearage Adjustment Factor Table (KPERs-17) revised 1/08

Fiscal Years Commencing in Calendar Year

Local Non-School			Local School			State Non-School		
Year	Rate	Factor	Year	Rate	Factor	Year	Rate	Factor
1970	5.60	1.4000	1970	4.55	1.1375	1970	5.60	1.4000
1971	5.60	1.4000	1971	4.55	1.1375	1971	5.60	1.4000
1972	5.50	1.3750	1972	3.90	0.9750	1972	5.50	1.3750
1973	5.90	1.4750	1973	4.20	1.0500	1973	5.90	1.4750
1974	6.60	1.6500	1974	5.10	1.2750	1974	6.60	1.6500
1975*	6.90	1.7250	1975	5.20	1.3000	1975	6.80	1.7000
1975*	6.80	1.7000						
1976	6.70	1.6750	1976	7.30	1.8250	1976	6.70	1.6750
1977	6.10	1.5250	1977	6.70	1.6750	1977	6.10	1.5250
1978	5.60	1.4000	1978	5.50	1.3750	1978	5.60	1.4000
1979	5.60	1.4000	1979	5.70	1.4230	1979	5.60	1.4000
1980	4.90	1.2250	1980	4.60	1.1500	1980	4.90	1.2250
1981	5.20	1.3000	1981	4.10	1.0250	1981	4.60	1.1500
1982	4.60	1.1500	1982	3.90	0.9750	1982	4.20	1.0500
1983	4.20	1.0500	1983	3.80	0.9500	1983	4.00	1.0000
1984	4.00	1.0000	1984	3.80	0.9500	1984	4.00	1.0000
1985	4.30	1.0750	1985	3.40	0.8500	1985	3.70	0.9250
1986	3.70	0.9250	1986	3.50	0.8750	1986	3.30	0.8250
1987	3.30	0.8250	1987	2.44	0.6100	1987	2.44	0.6100
1988	2.44	0.6100	1988	2.44	0.6100	1988	2.44	0.6100
1989	1.40	0.3500	1989	2.50	0.6175	1989	2.50	0.6250
1990	2.00	0.5000	1990	2.60	0.6375	1990	2.60	0.6500
1991	1.80	0.4500	1991	2.70	0.6625	1991	2.70	0.6750
1992	1.20	0.3000	1992	2.70	0.6750	1992	2.70	0.6750
1993	1.30	0.3250	1993	2.50	0.6500	1993	2.50	0.6250
1994	1.60	0.4000	1994	2.60	0.6375	1994	2.60	0.6500
1995	1.70	0.4250	1995	2.70	0.6625	1995	2.70	0.6750
1996	1.88	0.4700	1996	2.99	0.7113	1996	2.99	0.7475
1997	2.03	0.5075	1997	3.19	0.7725	1997	3.19	0.7975
1998	2.18	0.5450	1998	3.39	0.8225	1998	3.39	0.8475
1999	2.33	0.5825	1999	3.59	0.8725	1999	3.59	0.8975
2000	2.62	0.6550	2000	3.98	0.9463	2000	3.98	0.9463
2001	2.77	0.6925	2001	4.18	1.0200	2001	4.18	1.0200
2002	2.92	0.7300	2002	4.38	1.0700	2002	4.38	1.0700
2003	3.07	0.7675	2003	4.58	1.1200	2003	4.58	1.1200
2004	3.22	0.8050	2004	4.87	1.1812	2004	4.87	1.1812
2005	3.41	0.8525	2005	5.27	1.2675	2005	5.27	1.2675
2006	3.81	0.9525	2006	5.77	1.3800	2006	5.77	1.3800
2007	4.31	1.0775	2007	6.37	1.5175	2007	6.37	1.5175
2008	4.93	1.2325	2008	6.97	1.6700	2008	6.97	1.6700

1-1-66 through 6-30-75, Insurance Rate 0.5%, Factor 0.125  
 7-1-75 through 3-31-00, Insurance Rate 0.6%, Factor 0.15  
 4-1-00 through 12-31-01, Insurance Rate 0.0%, Factor 0  
 1-1-02 through 6-30-02, Insurance Rate 0.6%, Factor 0.15  
 7-1-02 through 12-31-02, Insurance Rate 0.0%, Factor 0  
 1-1-03 through 3-31-03, Insurance Rate 0.6%, Factor 0.15  
 4-1-03 through 6-30-04, Insurance Rate 0.0%, Factor 0  
 7-1-04 through 6-30-05, Insurance Rate 0.6%, Factor 0.15  
 7-1-05 through 6-30-06, Insurance Rate 0.8%, Factor 0.20  
 7-1-06 onward, Insurance Rate 1.0%, Factor 0.25

**Note:** KP&F employers, or KPERS employers with an affiliation date of 1-1-99 or later, use factors on Annual Report being adjusted.

Column #10 Reason Codes

1. Leave of Absence
2. Military Leave
3. Resignation
4. Disability
5. Death
6. Retirement