



ARREARAGE ADJUSTMENT FACTOR TABLE (KPERS-17)

Fiscal Years Commencing in Calendar Year

Year	Local Non-School				Local School				State Non-School			
	Tier 1		Tier 2*		Tier 1		Tier 2*		Tier 1		Tier 2*	
	Rate	Factor	Rate	Factor	Rate	Factor	Rate	Factor	Rate	Factor	Rate	Factor
2012	7.34	1.8350	7.34	1.2233	9.37	2.2700	9.37	1.5133	9.37	2.2700	9.37	1.5133
2011	6.74	1.6850	6.74	1.1233	8.77	2.1200	8.77	1.4133	8.77	2.1200	8.77	1.4133
2010	6.14	1.5350	6.14	1.0233	8.17	1.9700	8.17	1.3133	8.17	1.9700	8.17	1.3133
2009	5.54	1.3850	5.54	.9233	7.57	1.8200	7.57	1.2617	7.57	1.8200	7.57	1.2617
2008	4.93	1.2325			6.97	1.6700			6.97	1.6700		
2007	4.31	1.0775			6.37	1.5175			6.37	1.5175		
2006	3.81	0.9525			5.77	1.3800			5.77	1.3800		
2005	3.41	0.8525			5.27	1.2675			5.27	1.2675		
2004	3.22	0.8050			4.87	1.1812			4.87	1.1812		
2003	3.07	0.7675			4.58	1.1200			4.58	1.1200		
2002	2.92	0.7300			4.38	1.0700			4.38	1.0700		
2001	2.77	0.6925			4.18	1.0200			4.18	1.0200		
2000	2.62	0.6550			3.98	0.9463			3.98	0.9463		
1999	2.33	0.5825			3.59	0.8725			3.59	0.8975		
1998	2.18	0.5450			3.39	0.8225			3.39	0.8475		
1997	2.03	0.5075			3.19	0.7725			3.19	0.7975		
1996	1.88	0.4700			2.99	0.7113			2.99	0.7475		
1995	1.70	0.4250			2.70	0.6625			2.70	0.6750		
1994	1.60	0.4000			2.60	0.6375			2.60	0.6500		
1993	1.30	0.3250			2.50	0.6500			2.50	0.6250		
1992	1.20	0.3000			2.70	0.6750			2.70	0.6750		
1991	1.80	0.4500			2.70	0.6625			2.70	0.6750		
1990	2.00	0.5000			2.60	0.6375			2.60	0.6500		
1989	1.40	0.3500			2.50	0.6175			2.50	0.6250		

* Tier 2 factors effective July 1, 2009

Insurance Rates			
Effective Dates	Insurance Rate	Factor	
		Tier 1	Tier 2
7-1-12	1.00%	0.25	0.1667
4-1-12 through 6-30-12	0.0%	0	0
7-1-11 through 3-31-12	1.0%	0.25	.01667
4-1-11 through 6-30-11	0.0%	0	0
7-1-10 through 3-31-11	1.0%	0.25	0.1667
4-01-10 through 6-30-10	0.0%	0	0
12-01-09 through 3-31-10	1.0%	0.25	0.1667
3-1-09 through 11-30-09	0.0%	0	0
7-1-06 through 2-28-09	1.0%	0.25	
7-1-05 through 6-30-06	0.8%	0.20	
7-1-04 through 6-30-05	0.6%	0.15	
4-1-03 through 6-30-04	0.0%	0	
1-1-03 through 3-31-03	0.6%	0.15	
7-1-02 through 12-31-02	0.0%	0	
1-1-02 through 6-30-02	0.6%	0.15	
4-1-00 through 12-31-01	0.0%	0	
7-1-75 through 3-31-00	0.6%	0.15	
1-1-66 through 6-30-75	0.5%	0.125	

Note: KP&F employers, state Correctional 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

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|----------------------|-----------------|
| 1 = Leave of Absence | 5 = Death |
| 2 = Military Leave | 6 = Retirement |
| 3 = Resignation | 8 = Non-covered |
| 4 = Disability | |