

INSTRUCTIONS FOR REPORTING AN EMPLOYEE DEATH

■ Part A – Member Information

- 1-5. Enter the indicated personal information about the employee.
6. Enter the date the employee became a Retirement System member.
7. Enter the last day the employee was physically at work.
8. Enter the last day for which the employee was compensated, including sick and annual leave. The last day on payroll cannot be later than the date of death.
9. If the last day physically at work (Part A, #7) and the last day on payroll (Part A, #8) are different, please explain the reason for the difference.
10. Enter the employee's date of death.
11. If the death was the result of an on-the-job accident as defined in K.S.A. 74-4916(a), please briefly describe what the employee was doing and how the accident happened. The Retirement System also requires a copy of the workers' compensation death report and a notarized affidavit from the employee's supervisor stating that the employee was performing job duties when the death occurred.

■ Part B – Compensation and Contribution Information

1. Enter the total compensation earned in the 12-month period immediately **before** the month the employee was last on payroll. Always use the first day of the month to begin the 12-month calculation. *Note:* Do not include workers' compensation pay.

To calculate the 12-month period, count from the month **before** the date the employee was last on your payroll (Part A, #8). *For example*, if the employee's last day on payroll was 6/25/10, report actual earnings for the days worked from 6/1/09 through 5/31/10.
2. Enter the rate of pay at the time the employee left active employment. Multiply the employee's hourly rate of pay by the number of hours the position required per year. *Note:* Do not include longevity pay.
3. If there is more than \$2,500 difference between the employee's total compensation (Part B, #1) and the current annual rate of pay (Part B, #2), please explain the reason for the difference.
4. Enter the department number to be used when reporting this member's contributions on the annual report.
5. Enter the type of contributions. Report additional service purchase (buyback) contributions on a separate line.
6. Enter the annual report year being certified.
7. Enter the member's contributions since the last annual contribution report. This amount cannot be changed after the Retirement System receives this form. The amount indicated will be used in the member's lump-sum distribution and the employer will be held accountable for this amount of money.
8. Enter the begin date for the contributions reported, if the member began contributing since your last annual report.
9. Enter the end date for contributions reported.
10. List any employee contribution amounts included in #7 that were withheld from lump-sum payments of the following: sick leave, annual leave or comp time. *Contributions from lump-sum payments are reportable only if the employee's membership date is before July 1, 1993.* If contributions were withheld for other reasons, please include a brief description. If no contributions were withheld, please enter "0" on the appropriate lines.

■ Part C – Employer Certification

1. Enter the name of the participating employer.
2. Enter the employer's (4) four-digit identification number.
3. The Retirement System will accept only the designated agent's signature on file or an authorized representative whose signature is also on file.