

# 2023 Chart Toppers

## Fall Employer Workshop

The greatest hits from yesterday & today!  
These chart-toppers stand the test of time.  
Let's discuss these classic KPERS employer challenges.



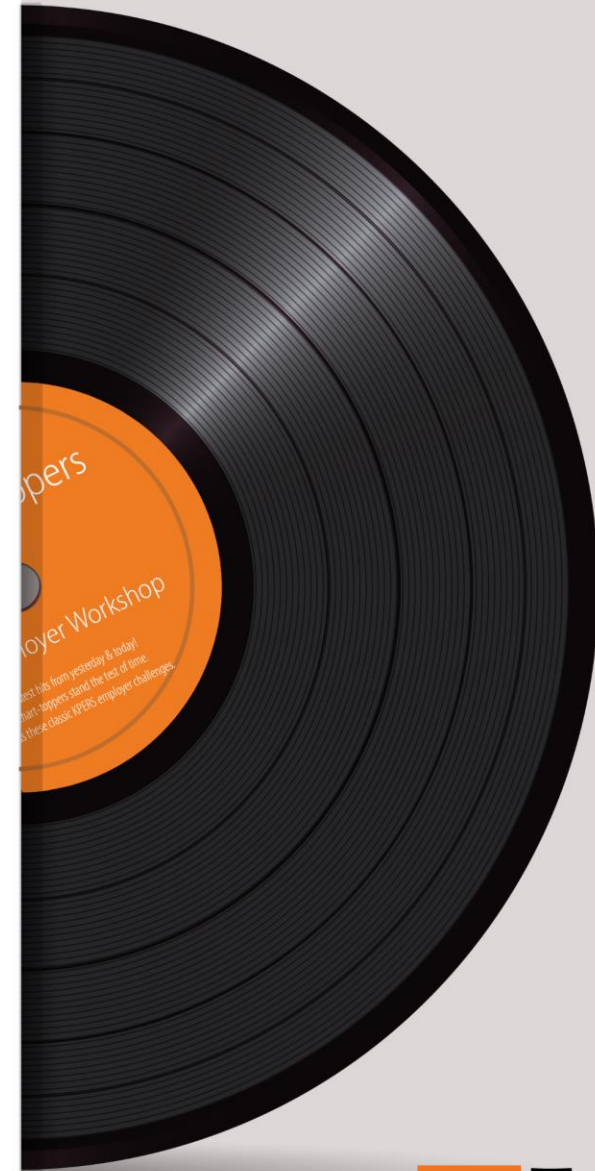
Let's discuss these classic KPERS employer challenges:  
These chart-toppers stand the test of time.  
We discuss these topics: KPERS employer challenges:

## Side A

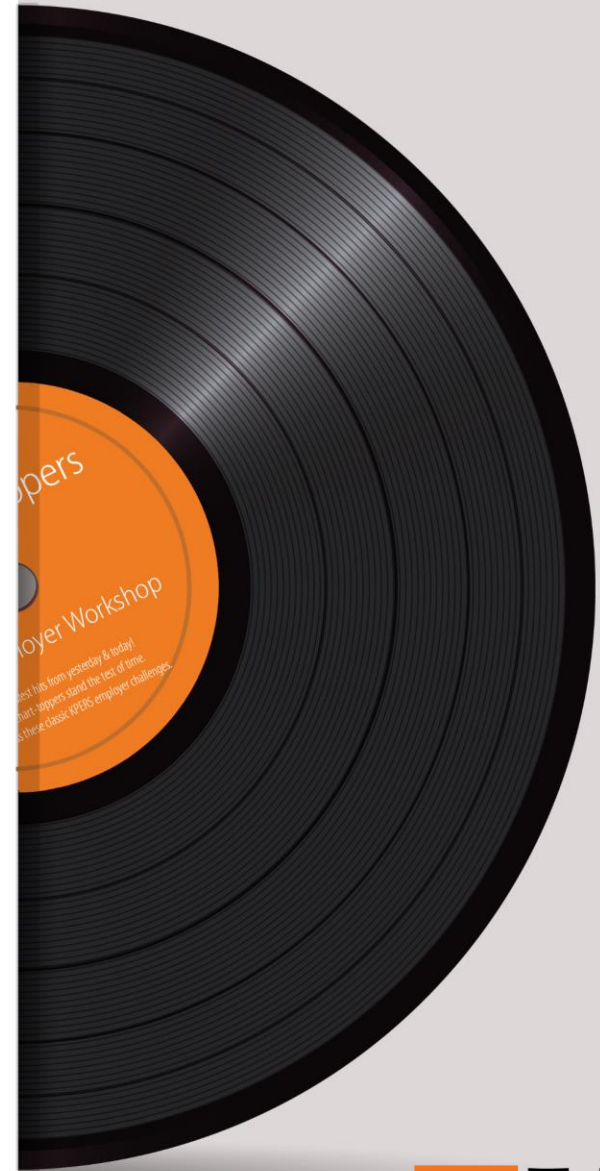
- Welcome
- Determining Membership
- Understanding Tier Levels

## Side B

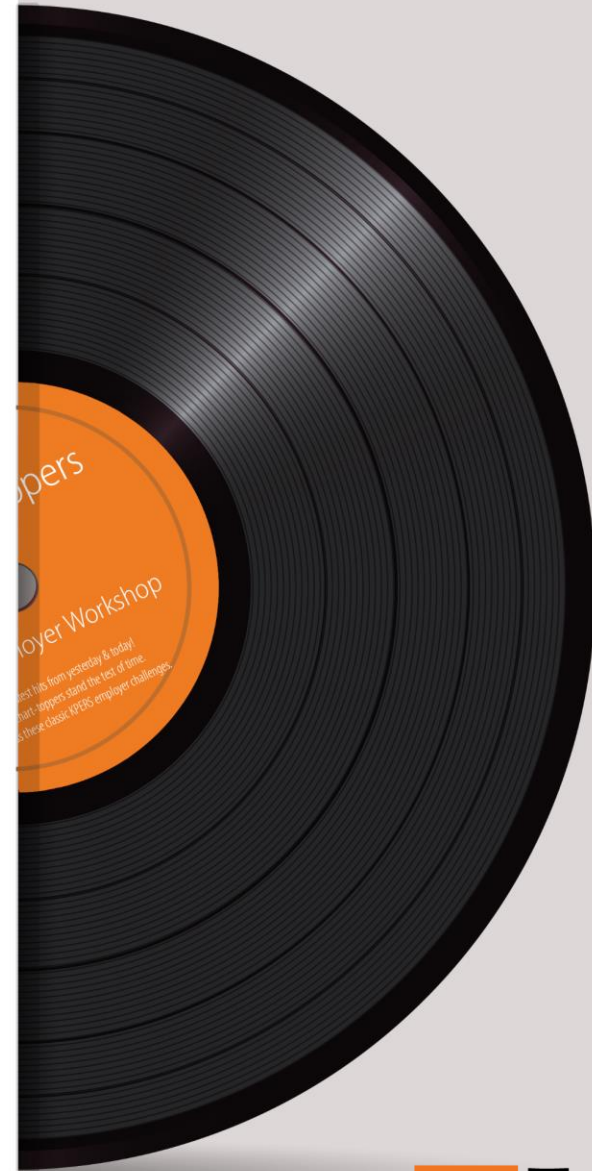
- Reporting Compensation
- Retirement Counseling
- Conclusion



# Welcome



# Determining Membership



# Determining Membership

## KPERS Membership



**143,849**



# Determining Membership

## Who are KPERS members?

- All covered employees
- Those moving from covered position to non-covered position, if staying with same employer
- Working-after-retirement employees (exceptions may apply)



# Determining Membership

## Covered Positions

### Non-School:

- 1,000 hours per calendar year
- Covered by social security
- Not seasonal
- Not temporary
- Continuously and consistently employed

### School:

- 630 hours per calendar year
- Covered by social security
- Not seasonal
- Not temporary
- Continuously and consistently employed



# Determining Membership

## Uncommon Positions

- Elected Officials (Non Legislative)
- On-Call
- Concurrent School Faculty
- Substitute Faculty





# Determining Membership

## Dual Employment

### Verify member is still employed

- If not, enter end date for member
- If still employed, inform KPERS

#### To Do

- › Adjustments created (2019 and after)
- › End Date (1)
- › Invoice (1)
- › Pay Reports (4)
- › Retirement Certification (2)



## **Totality of Employment**

- Works one covered position and other jobs with same employer
- Deduct KPERS contributions from all compensation
- Does not add years to service credit, but does increase member's salary



# Determining Membership

## Enrollment is Important!

- **Enroll all covered members before next pay period report is generated**
- Make sure all information has been entered correctly
- Members can't sign-on to Member Web Portal until they are enrolled
- Members' beneficiaries can't be added until they are enrolled



# Determining Membership

## Issues

- Start Dates
- End Dates
- Bad Information



# Determining Membership

## Problem Solving

- Email [enrollment\\_end\\_dates@kpers.org](mailto:enrollment_end_dates@kpers.org)
- K12
- Contact KPERS
- Self-Audit



# Determining Membership

## Self-Audit Annually

- Track hours and review membership
- Make note of membership changes in personnel file
- Job description should state if position is KPERS-covered and list hours expected to work
- Ensure non-covered persons stay below KPERS-covered hours



# Determining Membership

You submitted it, but we need more info from you.

SSN	First Name	Last Name	Member Type	Reject Reason	Delete
No records to display.					

You haven't submitted it yet

SSN	First Name	Last Name	Member Type	Delete
No records to display.				

We're still working on it.

SSN	First Name	Last Name	Member Type
No records to display.			



# Determining Membership

## Enroll or Not Enroll!

### Non-School:

- 1,000 hours per calendar year
- Covered by social security
- Not seasonal
- Not temporary
- Continuously and consistently employed

### School:

- 630 hours per calendar year
- Covered by social security
- Not seasonal
- Not temporary
- Continuously and consistently employed





# Determining Membership

## Enroll or Not Enroll

### Job Summary:

#### About the Position:

- **Who can apply:** Anyone
- **Classified/Unclassified Service:** Classified
- **Full/Part-time:** Full-Time
- **Regular/Temporary:** Regular
- **Work Schedule:** Monday – Friday; Days
- **Eligible to Receive Benefits:** Yes
- **Veterans' Preference Eligible:** Yes
- **Search Keywords:** Mayberry

### Full Job Description:

#### Position Summary & Responsibilities:

City of Mayberry is accepting applications to fill an Administrative Officer position in the Offender Registration Unit.

#### Job Responsibilities may include but are not limited to the following:

- As an Administrative Officer, you will be expected to interpret statutes, regulations, policies and procedures.
- You will communicate directly with the general public, law enforcement, court officers, department of corrections, and high level officials.
- You will need to request and process court documents and criminal information for new offender registrations.
- This position is responsible for reviewing source documents from federal and state courts to determine registration requirements.
- This position will research and evaluate individual offender information to determine if registration requirements are complete.
- This position will need to develop knowledge and understanding of the Kansas Offender Registration Act.



# Determining Membership

## Enroll or Not Enroll

### Job Summary:

#### About the Position

- **Classified/Unclassified Service:** Classified
- **Full-Time/Part-Time:** Part-Time
- **Regular/Temporary:** Temporary
- **Work Schedule:** 8.0 hours each Monday, Tuesday, Wednesday
- **Eligible to Receive Benefits:** No
- **Veterans' Preference Eligible:**
- **Search Keywords:** Warehouse, Part-Time, Shipping, Inventory

### Full Job Description:

#### Position Summary & Responsibilities

##### Position Summary:

- Performs duties related to the auto-ship and immediate ship processes.
- Receives orders via automated inventory and ticket distribution system.
- Fills and processes retailer ticket transactions.
- Updates/maintains electronic inventory control system.
- Scans ticket orders, consigns packs of tickets, verifies pending inventory to packing slip, packs tickets, assigns shipping label and ensures tickets are sent to correct retailer.
- Receives, processes and maintains inventory and supplies.
- Other duties as assigned.



# Determining Membership

## Enroll or Not Enroll

### Job Summary:

#### About the Position:

- **Internship Engagement**
- **Classified/Unclassified Service:** Unclassified
- **Full/Part-time:** Part-Time
- **Regular/Temporary:** Temporary
- **Eligible to Receive Benefits:** No
- **Veterans' Preference Eligible:** Yes

### Full Job Description:

#### Position Summary & Responsibilities:

The State of Kansas is looking to develop the next generation of cybersecurity professional. The Kansas Information Security Office (KISO) is looking for individuals wanting to immerse themselves in a rapidly growing environment to learn what it takes to protect one of the largest networks in Kansas. Interns and apprentices can pursue learning opportunities in multiple areas of cybersecurity and information security. Interns and apprentices can expect to be introduced to numerous cybersecurity tools and concepts that develop the State of Kansas defense in depth strategy. In addition, individuals will have the opportunity to have an immediate impact on current cybersecurity efforts or focus on individually defined cybersecurity projects that may benefit the KISO.



# Determining Membership

## Enroll or Not Enroll

$$3.5 \text{ hrs} \times 178 \text{ days} = 623 \text{ hrs}$$

- **Position Type:**  
Para Educator/Instructional Support
- **Date Posted:**  
6/8/2023
- **Location:**  
KPER VIEW ELEMENTARY
- **Date Available:**  
08/11/2023
- **Rate of Pay:**  
\$13.78 (INST/Col 8/01) (2022-23 rate of pay)
- **Hours per Day:**  
3.5 (Monday - Friday)
- **Days per Year:**  
178 (less than 12-month position)
- **Benefits**
  - No Insurance Benefits
  - Accrued Temporary Leave (Sick Leave)
    - Accrual starts from 1st day of employment
    - Accrue 1 day/month with no accrual maximum
  - 5 Paid Holidays



# Determining Membership

## Enroll or Not Enroll

### Full Job Description:

**USD 001 has an opening for an Elementary Title 1 Teacher for the 2022-2023 school year. Primary job responsibilities are as follows:**

1. Coordinate and facilitate school-wide tiered systems of support. Provide support to teachers and provide strategies to improve instruction that will support literacy and math growth across the curriculum.
2. Review student achievement and assist with placing students in appropriate reading intervention and support services.
3. Manage research-based interventions and prepare lesson plans as needed for interventions.
4. Teach targeted literacy and math interventions to small groups of students daily using research-based strategies and resources.
5. Skilled in establishing and maintaining effective working relationships with co-workers, students, parents, and the community.
6. Maintain and update student achievement data using benchmark screenings and progress monitoring, including FastBridge, in order to evaluate levels and targeted interventions.
7. Assist teachers in the use of assessment data to guide and differentiate instruction.
8. Collaborates with teachers to plan literacy or math instruction that correlates with the individual student's needs or as requested by the classroom teacher.
9. Be a part of the School Improvement Team at the district and building level.
10. Other duties as assigned.
11. Position is KPERS benefits eligible



## Bonus Round

Scenario 1:

John Smith works full time for the State. He is applying for a part-time position with the county that will be over a 1,000 hours per year.



## Bonus Round

Scenario 2:

Jane Smith works full time for the State. She is applying for a seasonal position with a county employer.



## Bonus Round

Scenario 3:

John Doe works full time for a city agency as a maintenance man. On nights and weekends, he does janitorial work for the county and works under 999 hours.





## Bonus Round

Scenario 4:

Jane Doe works 2.5 hours a day at one school district and 2.5 hours a day at another school district.

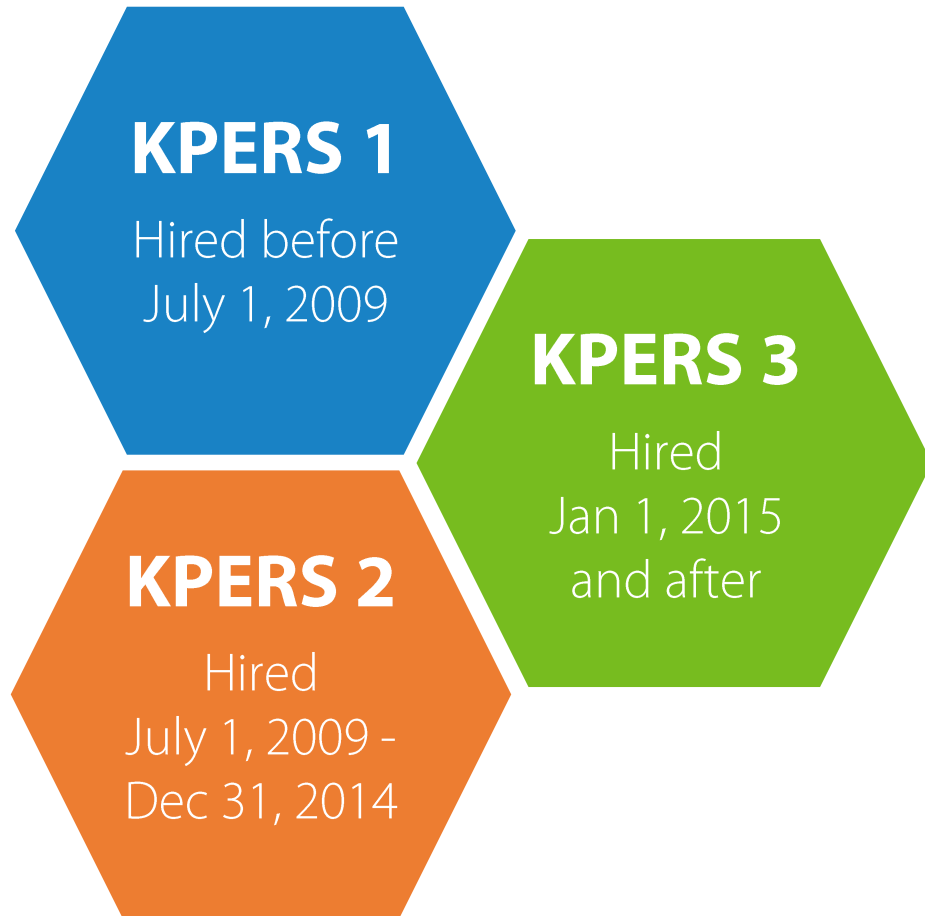


# Understanding Tier Levels



# Understanding Tier Levels

## What do they all have in common?



- Membership Starts Day One
- Contribute 6% Gross Wages
- Receive a Lifetime Benefit
- Basic Life Insurance Coverage
- Long-Term Disability Coverage
- Contribution Accounts Earn Interest
- Purchase Service Credit
- Retire at Age 55 with 10 YOS



## History of KPERS 1

### **KPERS 1**

Hired before  
July 1, 2009

- Pre-Tax vs Post-Tax
- July 1, 1993
- 10 Years to Vest
- Year of Service



## How Is it Different?



### The age of full retirement

- Age 65 with 1 year
- Age 62 with 10 year
- Any age when age & years of service equal 85 points



## Calculating Final Average Salary



**Hired before July 1, 1993, or in your  
“Year of Service” before July 1, 1993**

- Highest three years (12 quarters)  
or
- Highest four years (16 quarters)  
including additional compensation



## Calculating Final Average Salary



**KPERS 1**

**Hired on or after July 1, 1993**

- Highest three years (12 quarters)



# Understanding Tier Levels

## Benefit Calculation

EXAMPLE

Final Avg Salary	x	Statutory Multiplier	x	Years of Service	=	Annual Benefit	÷	Months in Year	=	Monthly Benefit
40,000	x	1.75%	x	20	=	\$14,000	÷	12	=	\$1,167
40,000	x	1.85%	x	10	=	+ \$7,400	÷	12	=	+ \$617
Combined (Total)						\$21,400	÷	12		<b>\$1,784</b>





## How Is it Different?

**KPERS 2**

### **The age of full retirement.**

- Age 65 with 5 years
- Age 60 with 30 years



## Calculating the Final Average Salary

**KPERS 2**

- Highest five years (20 quarters)



# Understanding Tier Levels

## Benefit Calculation

EXAMPLE	Final Avg Salary	x	Statutory Multiplier	x	Years of Service	=	Annual Benefit	÷	Months in Year	=	Monthly Benefit
	40,000	x	1.85%	x	30	=	\$22,200	÷	12	=	<b>\$1,850</b>



## History of KPERS 3

### **KPERS 3**

Hired  
Jan 1, 2015  
and after

- Plan Type
- Interest Rate Accrual
- Retirement Credits
- Benefit Calculation



## How Is it Different?



**KPERS 3**

### Cash Balance Plan

- Calculated more like an annuity
- Benefit based on amounts in contribution account and retirement credit account



# Understanding Tier Levels

## Contribution Account



Member Contribution

## Retirement Credit Account



Earned Credit Value



# Understanding Tier Levels

## Retirement Credits

Based on salary and years of service.

Years of Service	% of Salary
Less than 5	3%
5 – 11	4%
12 - 23	5%
24 or more	6%



## Power of Compound Interest



**KPERS 3**

- Interest compounded **quarterly**
- Possibility of **additional** interest





## Benefit Calculation



**KPERS 3**

- Employee's account balances
- Actuarial factors



# Understanding Tier Levels

## EXAMPLE

Employee Account Balance:	\$200,000
---------------------------	-----------

Retirement Credit Balance:	<u>\$140,000</u>
----------------------------	------------------

Total:	\$340,000
--------	-----------

Actuarial Factor:	12.262500%
-------------------	------------

Annual Benefit:	$\$340,000 / 12.262500 = \$27,727$
-----------------	------------------------------------

Monthly Benefit:	$\$27,727 / 12 = \mathbf{\$2,310.58}$
------------------	---------------------------------------



## Retirement Application

**RETIREMENT APPLICATION**

For KPERS 3 Members

- Application Instructions
- Application for Retirement Benefits - KPERS 3
- IRS W-4P Withholding Certificate for Periodic Pension or Annuity Payments (*for monthly benefit withholding*)
- IRS W-4R Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions (*for lump-sum withholding*)
- Designation of Beneficiary – Retired
- Tax Information

**KPERS**

2/23

SAVE  
RESET ALL  
PRINT BOOKLET

- K-15/3 Retirement Application
- Downloaded from website



# Understanding Tier Levels

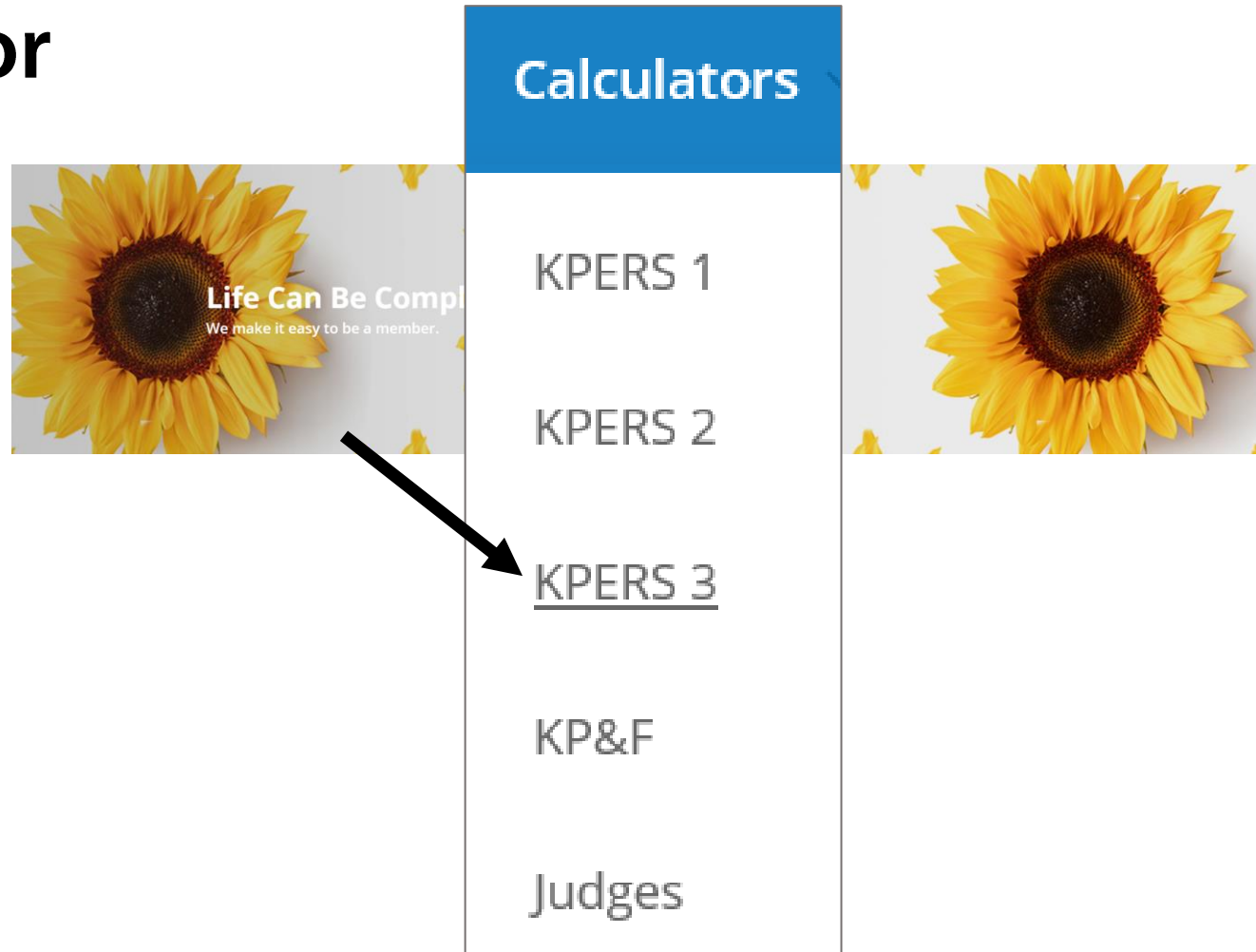
## Benefit Options

- **Base monthly option** (10-year life-certain)
- **Life-certain** options based on a single-life annuity with
  - 5-year
  - 10-year
  - 15-year
- **Joint-survivor** options
  - 50%
  - 75%
  - 100%
- **Partial lump-sum** option for any dollar amount or percentage (up to 30%) with normal retirement
- **Cost-of-living adjustment** choice of 1% or 2% increase each year



# Understanding Tier Levels

## Website Calculator



# Understanding Tier Levels

## Benefit Calculator - KPERS 3

**Benefit Calculator Disclaimer:** Information from your most-recent annual statement may be helpful. This calculator is not linked to your record. **Estimate accuracy depends on the information you enter.** If your benefit amount may be affected by a Qualified Domestic Relations Order (QDRO). Planning to retire in the next few years? You can request an estimate from us. [Retirement Benefit Estimate Request form.](#)

### Personal Information

Your Date of Birth:

[Joint Annuitant's](#) Date of Birth:  *Optional, complete only if you want to leave a survivor benefit.*

### Career and Account Information

Please see your latest member annual statement for info in this section. Or login to your KPERS account for a personalized estimate with your own info. [Login to your account](#)

Current Annual Salary(\$):

Do you want to include future annual salary increases between now and retirement? % - *Optional*

Current Contribution Account Balance(\$):  *Do not include contributions from a service purchase.*

Current Retirement Credit Value(\$):

Current Years of Service:  *Rounded service to next full year.*

### Retirement Details

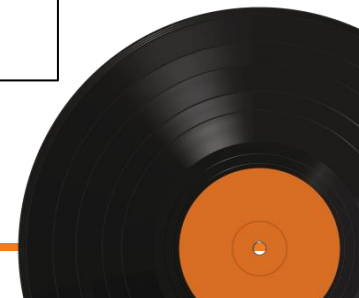
Date You Plan to Retire:  *Your retirement date must be the first day of a month.*

Total Years of Service at Retirement:

- Have the calculator project my total years of service at retirement
- Use  as my total years of service at retirement. *Rounded service to next full year.*

Calculate

Clear Fields



# Understanding Tier Levels

## No COLA\* Monthly Benefit

Benefit Option	No Lump Sum	10% Lump Sum	30% Lump Sum
<b>BASE BENEFIT</b> Life-Certain 10 Years	\$3,134.64	\$2,821.17	\$2,194.25
<b>Partial Lump-Sum Option</b>	\$0.00	\$49,291.47	\$147,874.41
Life-Certain 5 Years	\$3,172.30	\$2,862.63	\$2,237.63
Life-Certain 15 Years	\$3,037.31	\$2,733.58	\$2,126.12
Joint-Survivor 50%	\$0.00	\$0.00	\$0.00
Joint-Survivor 75%	\$0.00	\$0.00	\$0.00
Joint-Survivor 100%	\$0.00	\$0.00	\$0.00



# Understanding Tier Levels

## 1% COLA\* Monthly Benefit

Benefit Option	No Lump Sum	10% Lump Sum	30% Lump Sum
Life-Certain 10 Years	\$2,858.07	\$2,572.26	\$2,000.65
Partial Lump-Sum Option	\$0.00	\$49,291.47	\$147,874.41
Life-Certain 5 Years	\$2,886.56	\$2,605.16	\$2,038.83
Life-Certain 15 Years	\$2,766.82	\$2,490.14	\$1,936.78
Joint-Survivor 50%	\$0.00	\$0.00	\$0.00
Joint-Survivor 75%	\$0.00	\$0.00	\$0.00
Joint-Survivor 100%	\$0.00	\$0.00	\$0.00

\*self-funded annual cost-of-living adjustment

## 2% COLA\* Monthly Benefit

Benefit Option	No Lump Sum	10% Lump Sum	30% Lump Sum
Life-Certain 10 Years	\$2,593.88	\$2,334.49	\$1,815.72
Partial Lump-Sum Option	\$0.00	\$49,291.47	\$147,874.41
Life-Certain 5 Years	\$2,613.76	\$2,359.73	\$1,847.74
Life-Certain 15 Years	\$2,509.19	\$2,258.27	\$1,756.44
Joint-Survivor 50%	\$0.00	\$0.00	\$0.00
Joint-Survivor 75%	\$0.00	\$0.00	\$0.00
Joint-Survivor 100%	\$0.00	\$0.00	\$0.00

\*self-funded annual cost-of-living adjustment





# Understanding Tier Levels



- KPERS and Social Security alone won't be enough
- **Personal savings** is vital



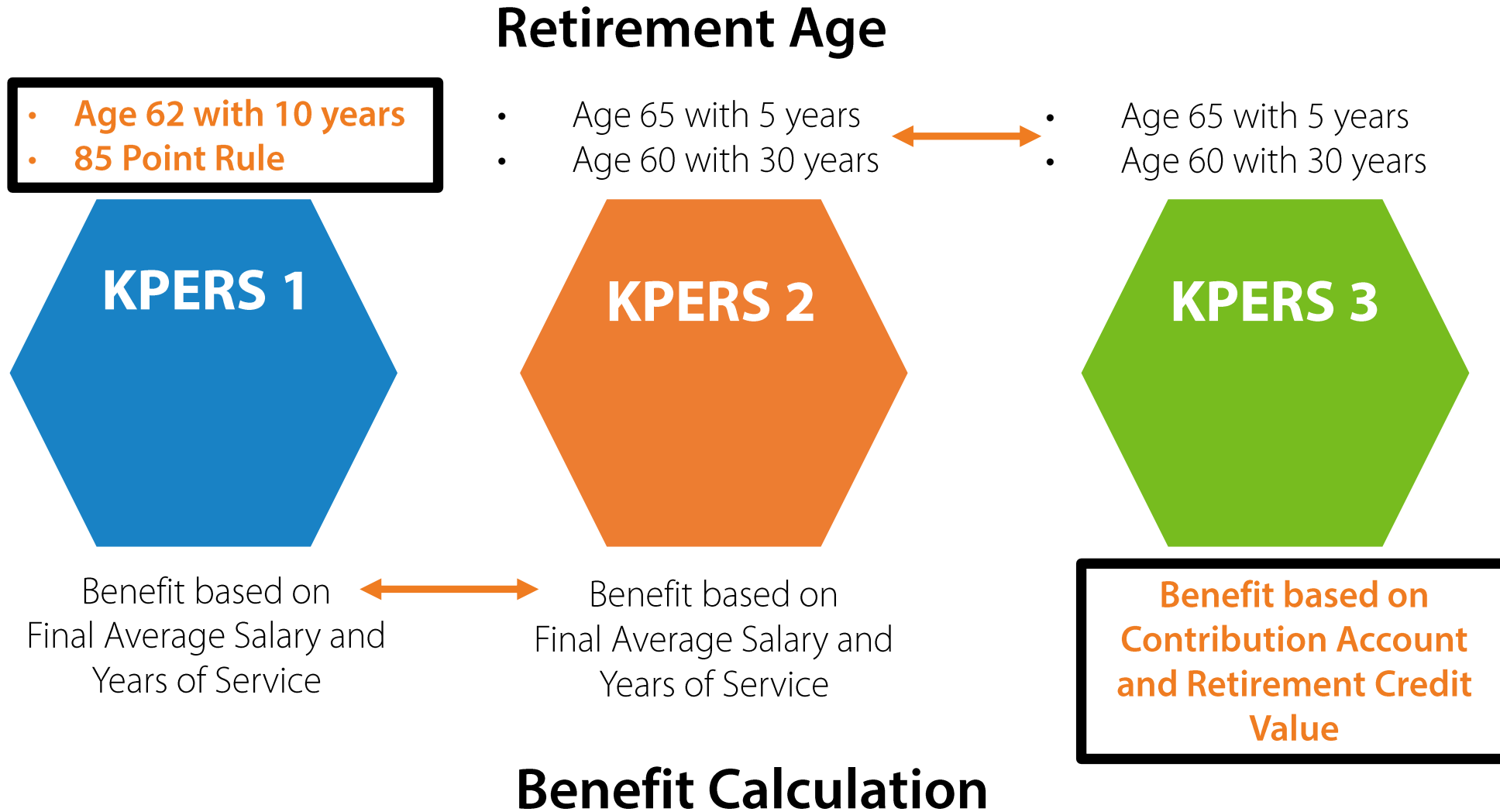
# Understanding Tier Levels



Your employer, no matter what size, can enjoy the benefits of this group plan. Even if you already have a voluntary plan, KPERS 457 might be a good fit.



# Understanding Tier Levels



# Understanding Tier Levels

## Group Information



Members

Retirees

Employers

Forms & Pubs

About Us

Cont

Next Retiree Payment Date: August 31 | 2023 Payment Calendar



### Choose Your Group To Learn More

#### KPERS 1

Hired Before July 1, 2009

#### KPERS 2

Hired July 1, 2009 - December 31, 2014

#### KPERS 3

Hired January 1, 2015 and After

#### KP&F

Kansas Police & Fire, EMTs

#### Judges

Elected & Appointed Judges

#### Not Sure?

We'll help you find your group!



# Understanding Tier Levels

## Handouts

### RETIREMENT benefits

For KPERS 3 Members  
Hired January 2015 & After

#### KPERS 3: How does it work?

With the KPERS 3 cash balance retirement plan, you make contributions from each paycheck. KPERS invests the money and pays you interest throughout your career. You also build retirement credits while you work. Both grow in value over time. When you are eligible for retirement, KPERS will pay you a lifetime monthly benefit based on your account balance and your retirement credits. Membership is mandatory. But when retirement gets here, you'll be glad you saved.

#### Your contributions

There are two parts to the KPERS 3 retirement—your contribution account and your retirement credits. You contribute 6% of your salary starting with your first paycheck. It's automatic and pretax. Your contributions earn a guaranteed 4% annual interest, depending on KPERS' investment returns. There is also a possibility for additional interest, depending on KPERS' investment returns. Your contributions are vested immediately and can be withdrawn if you leave employment. It's important that you name a beneficiary so the right person will get your contributions should something happen to you. You can check or update your beneficiaries anytime in your online account at [kpers.org](http://kpers.org) or complete a new Designation of Beneficiary form.

#### Your retirement credits (only available at retirement)

Your retirement credits are the second part of KPERS 3. The credits you earn are based on a percentage of your pay and the number of years you've worked. You receive these credits quarterly and your annual credit rate increases the longer you work. But they can only be used at retirement.

#### What you need to do now:

- ✓ Learn about your KPERS 3 cash balance retirement plan
- ✓ Set up your online access to keep track of your account
- ✓ Check out your KPERS life insurance and disability benefits at [kpers.org](http://kpers.org) or ask your employer
- ✓ Name a beneficiary
- ✓ Consider how it affects your benefits anytime you have a life event (like marriage, children, death, etc.)
- ✓ Save on your own, because even your lifetime KPERS benefit won't be enough

#### Questions?

Email: [kpers@kpers.org](mailto:kpers@kpers.org)  
Toll-free: 1-888-275-5737  
In Topeka: 785-296-6166  
[kpers.org](http://kpers.org)



### BENEFITS at a glance

For KPERS 1 Members  
Hired Before July 2009

Throughout your career, you make contributions to KPERS. We invest the money and pay you interest. Your employer also helps fund the System. When you retire, KPERS pays you a guaranteed monthly benefit for life. And while you're still working, you have life insurance and disability benefits.

#### RETIREMENT BENEFITS

##### Your Contributions

You contribute 6% of your salary from each paycheck. It's automatic and pretax. Your contributions earn 4% interest annually, unless you became a member before July 1993. If you leave employment you can withdraw your account balance, but you can't take a loan from your account while you are still working.

##### Vesting

After five years of service you are guaranteed a retirement benefit, even if you leave employment. This is called "vesting" your benefit.

##### Retirement Benefits

Your benefits are based on a formula with three parts: final average salary, multiplier and years of service.


- 1 For most members, **final average salary** is an average of your three highest years.
- 2 The **multiplier** is set by statute.
  - Years before 2014 1.75%
  - Years 2014+ 1.85%
- 3 You automatically earn **service credit** for the years you work in a covered position.

##### How Your Benefit is Calculated


**FAS × multiplier × years of service = annual benefit**  
Example: \$30,000 × 1.75% × 30 = \$15,750 annual benefit

#### KPERS Won't Be Enough

KPERS and Social Security won't be enough for a sound retirement. You need to save on your own, too. The easiest way to save is through a tax-sheltered employer plan like a 457(b) deferred compensation or a 403(b) annuity plan. Check with your employer about options where you work. The State of Kansas and many local public employers offer KPERS 457, a deferred compensation savings plan. Contributions are automatically deducted from your pay, and you can get started with as little as \$12 per pay period. Visit [kpers457.org](http://kpers457.org) for more info. However you choose to save, the important thing is to start. The sooner you begin, the more time your money has to grow. Socking away even a sliver of your salary could have a big impact on your retirement. Most financial experts suggest replacing at least 80% of your income for retirement.



Increasing healthcare costs and living longer may mean you need to save even more.



### BENEFITS at a glance

For KPERS 2 Members  
Hired July 2009 - December 2014

Throughout your career, you make contributions to KPERS. We invest the money and pay you interest. Your employer also helps fund the System. When you retire, KPERS pays you a guaranteed monthly benefit for life. And while you're still working, you have life insurance and disability benefits.

#### RETIREMENT BENEFITS

##### Your Contributions

You contribute 6% of your salary from each paycheck. It's automatic and pretax. Your contributions earn 4% interest annually. If you leave employment you can withdraw your account balance, but you can't take a loan from your account while you are still working.

##### Vesting

After five years of service you are guaranteed a retirement benefit, even if you leave employment. This is called "vesting" your benefit.

##### Retirement Benefits

Your benefits are based on a formula with three parts: final average salary, multiplier and years of service.

- 1 Your **final average salary** is an average of your five highest years.
- 2 The **multiplier** is set by statute at 1.85%.
- 3 You automatically earn **service credit** for the years you work in a covered position.

##### Benefit is Calculated

**multiplier × years of service = annual benefit**  
Example: \$30,000 × 1.85% × 30 = \$16,650 annual benefit

#### KPERS WON'T BE ENOUGH

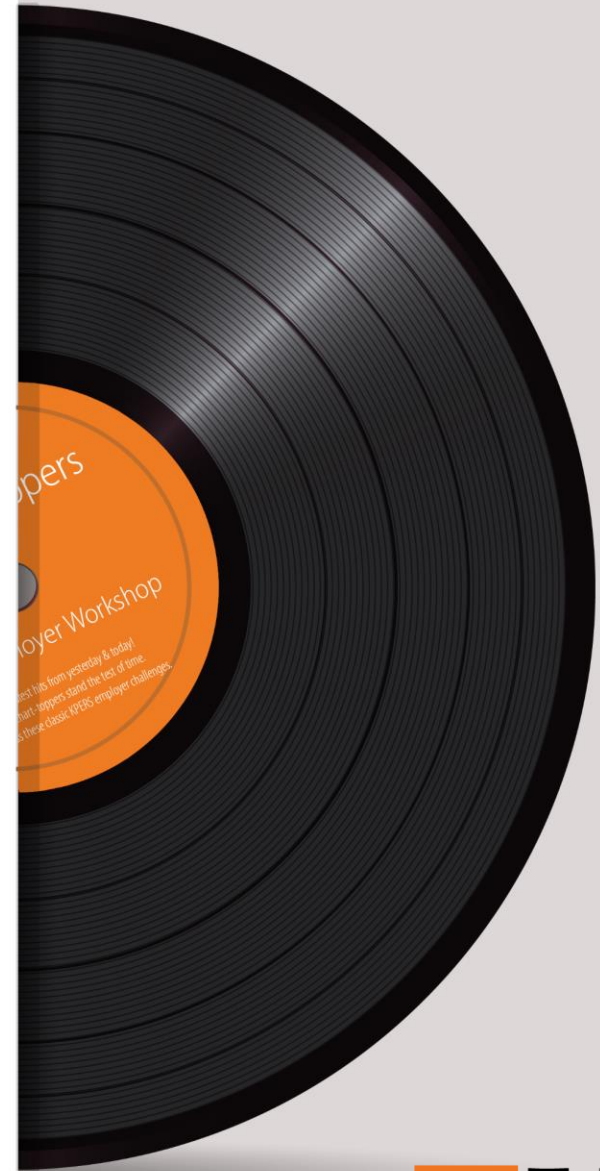
KPERS and Social Security won't be enough for a sound retirement. You need to save on your own, too. The easiest way to save is through a tax-sheltered employer plan like a 457(b) deferred compensation or a 403(b) annuity plan. Check with your employer about options where you work. The State of Kansas and many local public employers offer KPERS 457, a deferred compensation savings plan. Contributions are automatically deducted from your pay, and you can get started with as little as \$12 per pay period. Visit [kpers457.org](http://kpers457.org) for more info. However you choose to save, the important thing is to start. The sooner you begin, the more time your money has to grow. Socking away even a sliver of your salary could have a big impact on your retirement. Most financial experts suggest replacing at least 80% of your income for retirement.



Increasing healthcare costs and living longer may mean you need to save even more.




# Reporting Compensation



## What is Compensation?

- Salary and wages linked to service or paid leave
- Payable to employee for services performed for employer



## Importance of Reporting Compensation

- Accurate final average salary
- Exact years of service
- Best and most precise retirement benefit
- Less work for the employer





## Pay Period Report

- Each pay period, employers report employee pay information for those in covered positions
- KPERS uses **percentages of employee's compensation** to calculate contribution amounts



# Reporting Compensation

## Compensation to Include

- Withhold and Report **gross compensation** before any deductions or reductions
- Generally, if Federal taxes and Social Security are withheld, so is KPERs

**KPERs**  
**Compensation to Include in Contributions**

Generally, withhold employee KPERs contributions from gross compensation before any deductions or reductions. Compensation means, except as otherwise provided, all salary, wages and other remuneration payable to an employee for personal services performed for the employer. But for a few exceptions, (e.g., long-term disability, some military leave), KPERs contributions must be linked to actual participating service or paid leave. Contributions need to have service tied to them.

Compensation Type	Include	Don't Include
Pay eligible for federal withholding	✓	
Pay eligible for Social Security tax	✓	
Pay eligible for Medicare tax	✓	
Any pay sheltered for 403(b), 457 plans and 125 plans (flex spending accounts)	✓	
Employer-paid service purchase	✓	
Employer-paid moving expense reimbursement (effective July 1, 2019)	✓	
Maintenance, board, lodging, tuition assistance, goods and services, and other allowances in lieu of money eligible for federal withholding	✓	
Fringe benefits that are considered part of gross compensation unless they are specifically excluded from gross income by a section of the IRS code. Consult your fiscal or financial office or tax professional for guidance.	✓	
(Hired before July 1, 1993) Any lump-sum payments for annual, vacation and sick leave.	✓	
Any paid compensatory time	✓	
Pay deducted for health insurance, even if pre-tax	✓	
Cash in lieu of health insurance	✓	
"Back" pay	✓	
Bonus payment (e.g. incentive pay, longevity pay, Christmas bonus, performance bonus, etc. before termination)	✓	
Value of health insurance paid by the employer		✓
Any amount not counted in final average salary at retirement		✓
Taxable amount of life insurance premium for coverage over \$50,000		✓
Reimbursement for actual expenses		✓
Early retirement incentive paid before retirement		✓
Membership date before July 1, 1996: Pay over \$425,000 for 2020		✓
Membership date on or after July 1, 1996: Pay over \$285,000 for 2020		✓
Severance pay*		✓
(Hired after July 1, 1993) Lump-sum payments for annual, vacation and sick leave		✓
Worker's compensation payments		✓
Short-term disability payments from 3rd party		✓

\*Severance: Payment by an employer to an employee beyond his wages on termination of employment.

2/20



## Withhold KPERS Contributions from:

- Longevity paid yearly
- Insurance reimbursement
- Holiday pay
- Overtime
- Comp time/Holiday comp time
- Bonuses
  - Signing
  - Merit
  - Retention
  - IR
  - To take or keep a position
  - Early notification
  - Any bonus not tied to termination



## Do Not Withhold or Report to KPERS



- Early retirement incentives
- Bridge payments tied to early retirement incentives
- Severance pay
- Short-term disability payment from third party
- Worker's compensation
- Reimbursement for actual expenses
- Value of health insurance



## Add-On Pay

Only report if **Start Date** or **“Year of Service”** was **before July 1, 1993**.

- Unused sick leave
- Annual (vacation) leave
- Kelly days
- PTO/ personal days
- Longevity pay only paid at retirement
- Retirement bonus
- Bonus sick leave
- Bonus hours (80) in lieu of raises



## Report or Not Report

- Barney was hired with the city of Mayberry on June 30, 1993. He will be paid \$2,350 for sick leave and \$5,400 for vacation leave this pay period.
- Opie received a raise that was retroactive two month's ago.
- Thelma had one week of vacation in this pay period.



## Report or Not Report

- Andy will be receiving an early retirement bonus from his employer this year.
- Bee earned \$500 in Comp Time in 2021, \$1,000 in 2022, and will have \$1,500 in 2023.
- Floyd will be paid \$250 in overtime this pay period.



# Reporting Compensation

## Report or Not Report

- Gomer's membership is March 1, 2014. He is receiving a \$500 wellness bonus to pay down his sick leave.
- Goober is receiving \$1,500 to retire early.





## Complete Pay Period Report

- Submit report
- Invoice will be generated
- Have 3 business days from pay date to pay invoice

### To Do

▼ Pay Reports (1)

[KPERS - BLANK - 08/18/2023](#)



## What is Off-Cycle Pay?

Pay employees receive outside of regular pay cycle

- Extra Duty Pay
- Bonus Pay
- Longevity Pay



## Off-Cycle Pay



- Do **NOT** use for a payroll adjustment
- Summer Pay Cycles for schools are separate



# Reporting Compensation

## Off-Cycle Pay

Employer Info

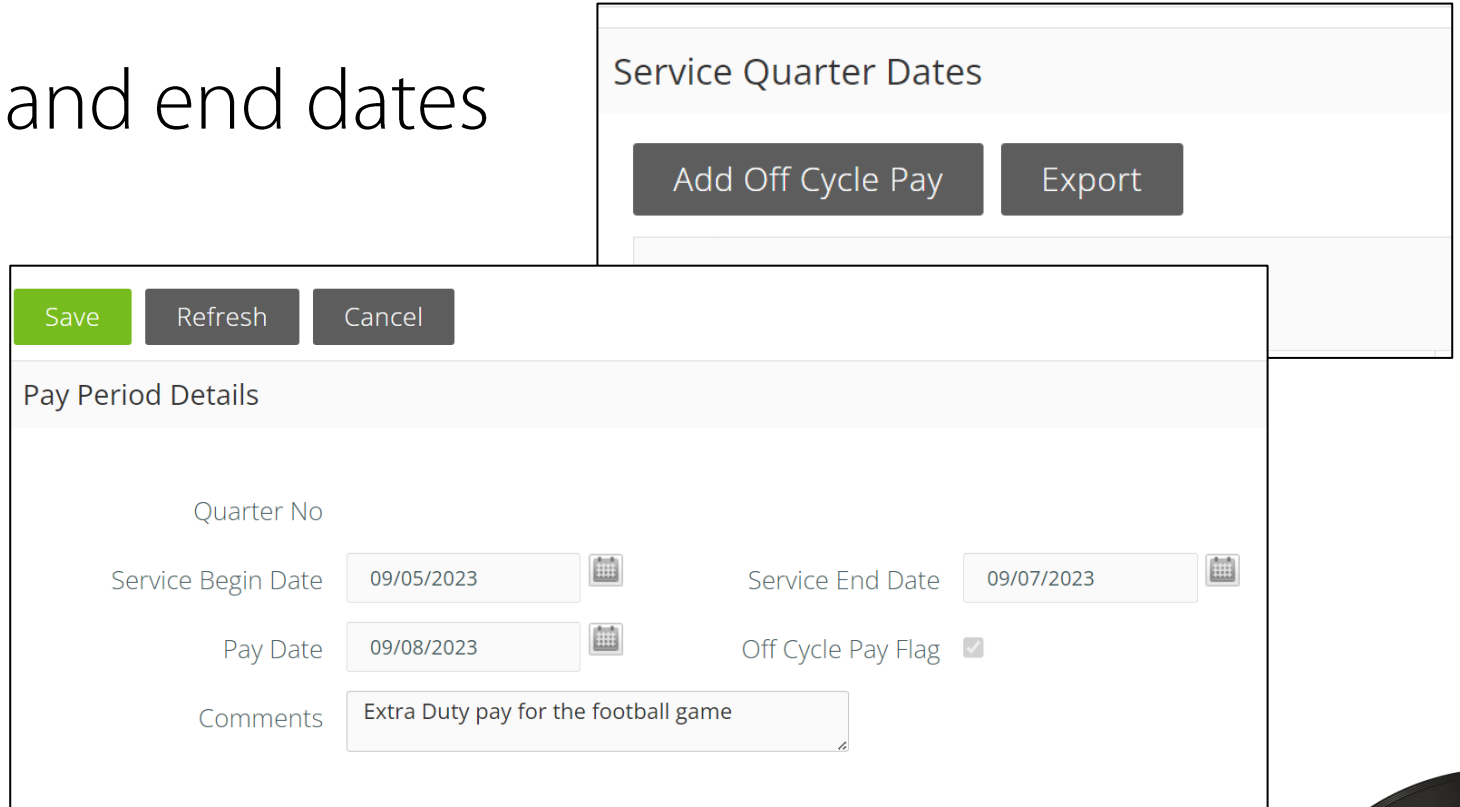
Details	EE/ER Rate	Pay Cycles	Education
Plan Name	Pay Cycle	Q1 Begin Date	
<a href="#">KPERs</a>	Blank	12/18/2022	
<a href="#">KP&amp;F</a>	89	12/18/2022	



# Reporting Compensation

## Off-Cycle Pay

- Enter service begin and end dates
- Enter pay date
- Enter comments
- Click Save



Service Quarter Dates

Add Off Cycle Pay Export

Save Refresh Cancel

Pay Period Details

Quarter No

Service Begin Date 09/05/2023 Service End Date 09/07/2023

Pay Date 09/08/2023 Off Cycle Pay Flag

Comments Extra Duty pay for the football game



# Reporting Compensation



## Off-Cycle Pay


- View new off-cycle pay period by clicking Cancel
- System takes you back to Period of Service page

Save Refresh **Cancel**

Pay Period Details

Quarter No

Service Begin Date 09/05/2023  Service End Date 09/07/2023 

Pay Date 09/08/2023  Off Cycle Pay Flag

Comments Extra Duty pay for football game



# Reporting Compensation

## Off-Cycle Pay

After KPERS staff verifies, off-cycle system will generate a new pay report.

<input type="checkbox"/>	3	1	03/31/2023	02/21/2023	03/20/2023	<input type="checkbox"/>	
<input type="checkbox"/>	4	2	04/28/2023	03/21/2023	04/20/2023	<input type="checkbox"/>	
<input type="checkbox"/>	5	2	05/31/2023	04/21/2023	05/20/2023	<input type="checkbox"/>	
<input type="checkbox"/>	6	2	06/30/2023	05/21/2023	06/20/2023	<input type="checkbox"/>	
<input type="checkbox"/>	7	3	07/31/2023	06/21/2023	07/20/2023	<input type="checkbox"/>	
<input type="checkbox"/>	8	3	08/31/2023	07/21/2023	08/20/2023	<input type="checkbox"/>	
<input type="checkbox"/>	9	3	09/08/2023	09/05/2023	09/07/2023	<input checked="" type="checkbox"/>	Extra Duty pay for football game
<input type="checkbox"/>	10	3	09/29/2023	08/21/2023	09/20/2023	<input type="checkbox"/>	



# Reporting Compensation

## Off-Cycle Pay

- Complete like regular report but only add wages for employees being paid in off-cycle
- Click Save
- Click Ignore All 0 button

The screenshot displays a multi-step reporting process. At the top, there are three steps: Step 2 (Fix Errors), Step 3 (Review & Submit), and Step 4 (Make Payment). Below this is a summary table with the following data:

Total From Your Records	Employee Contributions	Service Purchases	Employer Contributions	Insurance Contributions	Total Contributions
\$100.00	\$30.00	\$0.00	\$41.95	\$5.00	\$76.95

Below the summary table are buttons for 'Save', 'Enroll', 'Export To Excel', 'Ignore All 0', and 'Next'. The 'Save' and 'Ignore All 0' buttons are highlighted with red boxes. Below the buttons is a table with the following columns: SSN, First Name, Last Name, Plan, Wages, EE Contributions, Service Purchase, End Date, and Reason. The table shows two records:

SSN	First Name	Last Name	Plan	Wages	EE Contributions	Service Purchase	End Date	Reason
				\$500.00	\$30.00	\$0.00		
				\$0.00	\$0.00	\$0.00		





# Retirement Counseling





**How many retirements did KPERS process in 2022?**



## Retirement Dates

- Retirement date is 1st of month following last day on payroll
- All compensation owed to employees must be paid in lump sum by first payroll date after their selected retirement date



## Retirement Dates-School

### Licensed Employee

- Retirement date as early as June 1, if all work is completed under contract before June 1
- All compensation owed to employees must be paid in a lump sum by the first payroll date after their selected retirement date



## Regular Retirement Eligibility (Full Benefit)

### KPERS 1

- Age 65 with 1 year
- Age 62 with 10 years
- Any age when age & years of service equal 85 points

### KPERS 2 and 3

- Age 65 with 5 years
- Age 60 with 30 years



## Early Retirement Eligibility (Reduced Benefit)

### All KPERS Members

- Age 55 with 10 years
- Tier Level determines reduction factor



# Retirement Counseling

## Benefit Calculation

### KPERS 1

EXAMPLE	Final Avg Salary	x	Statutory Multiplier	x	Years of Service	=	Annual Benefit	÷	Months in Year	=	Monthly Benefit
	40,000	x	1.75%	x	20	=	\$14,000	÷	12	=	\$1,167
	40,000	x	1.85%	x	10	=	+ \$7,400	÷	12	=	+ \$617
Combined (Total)							\$21,400	÷	12	=	<b>\$1,784</b>

KPERS 1: Service before January 1, 2014, is calculated at 1.75%. Service January 1, 2014, and after is calculated at 1.85%.

### KPERS 2

EXAMPLE	Final Avg Salary	x	Statutory Multiplier	x	Years of Service	=	Annual Benefit	÷	Months in Year	=	Monthly Benefit
	40,000	x	1.85%	x	30	=	\$22,200	÷	12	=	<b>\$1,850</b>



## Calculating Final Average Salary

### KPERS 1

#### **Membership date before July 1, 1993, or in your “Year of Service” before July 1, 1993**

- Highest 3 years (12 quarters), or
- Highest 4 years (16 quarters) including additional compensation





## Calculating Final Average Salary

### KPERS 1

#### Hired on or after July 1, 1993

- Highest 3 years (12 quarters)

### KPERS 2

- Highest 5 years (20 quarters)



## Annualizing Compensation

		FAS & Benefit Calculation						
		2023	2022	2021	2020	1997		
4th			14,846.93	12,069.41	6,099.24	7,315.75		
3rd			14,846.93	12,069.41	6,099.24	7,315.75		
2nd	9,292.34		14,846.93	12,069.41	6,099.24	7,315.75		
1st	14,092.06		14,846.93	12,069.41	6,099.24			
		<b>14,092.06</b>	<b>59,387.72</b>	<b>48,277.64</b>	24,396.96	<b>21,947.25</b>		
							Total	<b>168,101.63</b>
Final Year Salary							/ Years in FAS	<b>3</b>
Compensation							FAS	<b>56,033.88</b>



## Annualizing Compensation

		FAS & Benefit Calculation						
		2023	2022	2021	2020	2019		
	4th		28,008.40	26,150.80	24,661.04	25,728.45		
	3rd		28,008.40	26,150.80	24,661.03	25,728.45		
	2nd		28,008.40	26,150.80	24,661.03	25,728.45		
	1st	28,598.80	28,008.40	26,150.80				
		<b>28,598.80</b>	<b>112,033.60</b>	<b>104,603.20</b>		<b>77,185.35</b>		
							Total	<b>322,420.95</b>
	Final Year Salary						/ Years in FAS	<b>3</b>
Compensation							FAS	<b>107,473.65</b>



## Annualizing Compensation with Add-On Pay

FAS & Benefit Calculation						
	2023	2022	2021	2020	2019	
4th		16,380.14	14,777.77	13,968.13	13,800.94	
3rd	13,854.39	16,380.14	14,777.76	13,968.13	13,800.94	
2nd	26,266.24	16,380.14	14,777.76	13,968.13	13,800.94	
1st	26,266.24	16,380.14	14,777.76	13,968.13	13,800.94	
	<b>66,386.87</b>	<b>65,520.56</b>	<b>59,111.05</b>	<b>55,872.52</b>	<b>13,800.94</b>	
					Total	260,691.94
					/ Years in FAS	4
Final Year Salary					FAS	<b>65,172.99</b>
Compensation	42,958.07				-OR- DISCOLA FAS	
+ Add Ons	23,428.80				Benefit @ 1.75%	=
Total	66,386.87				Benefit @ 1.85%	=
/	230 days				Benefit @ 1.00%	=
	288.64				Benefit @ .75%	=
x	91 days				Benefit @ 2.50%	=
	<b>26,266.24</b>					



## Retirement Dates

**Help employees choose the best retirement date.**

- When does member round to another year of service?
- Can member use Add-on Pay?
- Help member complete estimates.



## Rounding Quarters

- KPERS lists service credit in terms of quarters.
- Only need to work one day into a quarter to get credit for the entire quarter.
- When calculating a retirement benefit, KPERS rounds to nearest whole number.

**18.25 = 18 years of service**


**18.50 = 19 years of service**



## Rounding Quarter

Employee Info

XXXXXXXXXX  
XXX-XX-5528  
09/02/1979  
[Report Death](#)  
[Report Disability](#)

Member Group	KPERS
Member Type	KPERS 1
Total Contributions	\$32,997.77
Interest	\$11,927.40
Years of Service	1 
Membership Date	03/13/2005

[KPERS Data](#) [Employee Elections](#) [Notes](#) [Retirement Help](#)

[Annual Statements](#)  
[2022](#) | [2021](#)



## Rounding Quarters

Use the **Total Service Credit** years from the **Annual Statement and Rounding Quarter Guide** determine rounding quarter.

### Total Service Credit

17.**.25** years

### Rounding Quarters

**.25 = Q1**

.50 = Q4

.75 = Q3

.00 = Q2

This member rounds in the 1<sup>st</sup> quarter.





## Rounding Quarter Example

**KPERS** 2020 Member Statement

**Account Balance**

Contribution Account	
Your 2020 Contributions	\$1,461.40
2020 Interest	\$618.56
<b>2020 Balance</b>	<b>\$17,543.98</b>

**Membership Details**

Plan: KPERS 1  
Vesting Status: Vested  
Membership Date: 1/25/2009  
Final Average Salary: \$25,857  
**Years of Service: 12 years**

**What This Could Look Like In Retirement**

Projected Benefit	Age	Service
With No More Service Credit	55	12
If You Keep Working	59	26

Each additional year of service adds approximately \$39 to your monthly benefit.

Please do not make benefit decisions based on this statement. KPERS is not your employer and you should consult your employer for more information. You also have survivor benefit options. Login to your account for more detailed estimates.

**Additional Benefits**

KPERS is about more than just retirement. You also have:

- Disability Benefits
- Life Insurance
- Death Benefits

Create personalized benefit estimates and try different retirement dates and payment options in your online account at [kpers.org](https://kpers.org).

**Rounding Quarters**

.25 = Q1  
.50 = Q4  
.75 = Q3  
**.00 = Q2**

This member rounds  
In the **2nd quarter**.

Employer Info

Details EE/ER Rate Pay Cycles Education

Plan Name	Pay Cycle	Q1 Begin Date	Q2 Begin Date	Q3 Begin Date	Q4 Begin Date
KPERS	00	12/12/2021	03/06/2022	06/12/2022	09/18/2022
KPERS After Retirement	00	12/12/2021	03/06/2022	06/12/2022	09/18/2022



## Rounding Quarter Example

**KPERs** 2020 Member Statement

**Account Balance**

Contribution Account	
Your 2020 Contributions	\$3,046.02
2020 Interest	\$2,366.33
<b>2020 Balance</b>	<b>\$64,570.59</b>

**Membership Details**

Plan: KPERs 1  
Vesting Status: Vested  
Membership Date: 2/18/1995  
Final Average Salary: \$45,424  
Years of Service: 25.75 years

**What This Could Look Like In Retirement**

Projected Benefit	Age	Service	Monthly Benefit
With No More Service Credit	60	26	\$1,748

**When Can You Retire?**

Employer Info

Plan Name	Pay Cycle	Q1 Begin Date	Q2 Begin Date	Q3 Begin Date	Q4 Begin Date
KPERs	00	12/12/2021	03/06/2022	06/12/2022	09/18/2022
KPERs After Retirement	00	12/12/2021	03/06/2022	06/12/2022	09/18/2022

options in your online account at [kpers.org](http://kpers.org).

### Rounding Quarters

.25 = Q1

.50 = Q4

**.75 = Q3**

.00 = Q2

This member rounds in the 3<sup>rd</sup> quarter.



## Rounding Quarter Example

**2020 Member Statement**

**Account Balance**

Contribution Account	
Your 2020 Contributions	\$3,066.36
2020 Interest	\$1,330.18
<b>2020 Balance</b>	<b>\$37,651.05</b>

**Membership Details**

Plan: KPERS 1  
Vesting Status: Vested  
Membership Date: 8/20/2000  
Final Average Salary: \$38,718  
**Years of Service: 20.5 years**

**What This Could Look Like In Retirement**

Projected Benefit	Age	Service	Monthly Benefit
With No More Service Credit	55	21	\$715
If You Keep Working	58	28	\$1,626

**When Can You Retire?**

Full Retirement Benefits

Employer Info

Details EE/ER Rate Pay Cycles Education

Plan Name	Pay Cycle	Q1 Begin Date	Q2 Begin Date	Q3 Begin Date	Q4 Begin Date
KPERS	00	12/12/2021	03/06/2022	06/12/2022	09/18/2022
KPERS After Retirement	00	12/12/2021	03/06/2022	06/12/2022	09/18/2022

Additional Benefits

- Disability Benefits
- Life Insurance
- Death Benefits

### Rounding Quarters

.25 = Q1

**.50 = Q4**

.75 = Q3

.00 = Q2

This member rounds in the 4<sup>th</sup> quarter.



## Add-On Pay

- Eligible to use Add-On Pay if membership date is before **July 1, 1993**
- To maximize add-on pay, end date is important

One day into quarter, then stop working or  
Work entire quarter, then stop working

Plan Name	Pay Cycle	Q1 Begin Date	Q2 Begin Date	Q3 Begin Date	Q4 Begin Date
<a href="#">KPERS</a>	Blank	12/27/2021	03/21/2022	06/13/2022	09/19/2022

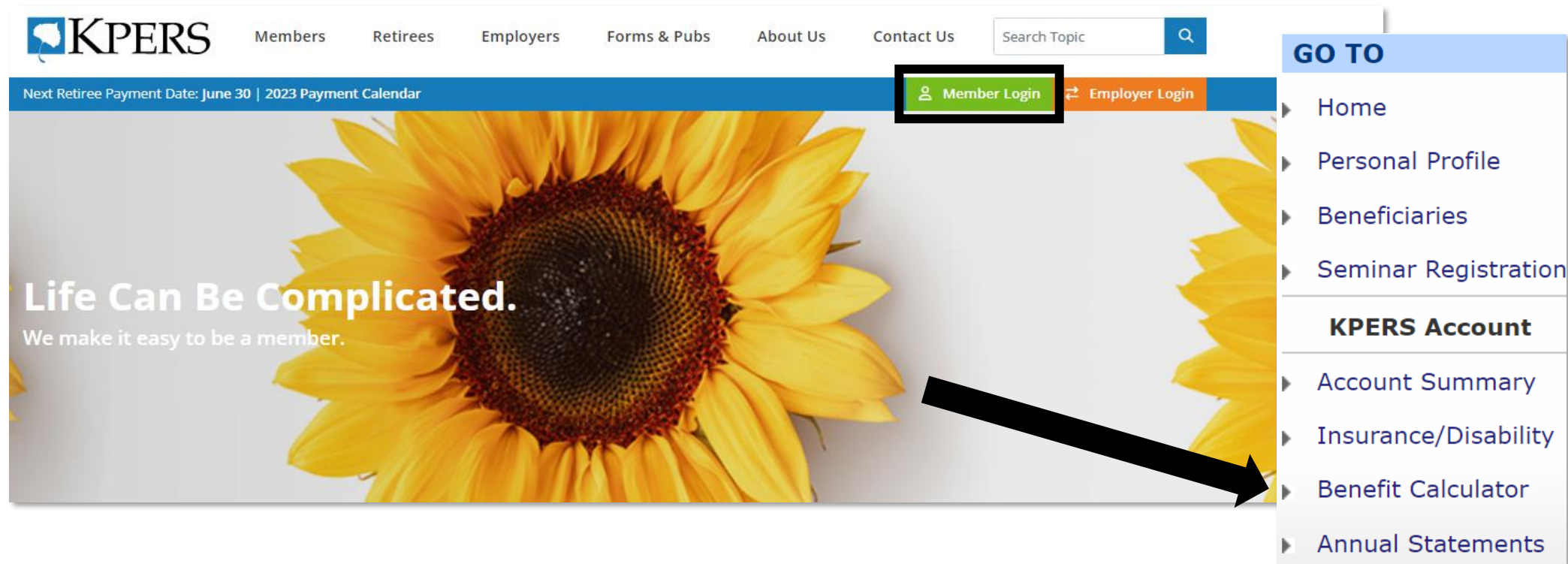


## Add-On Pay - School Contract Employees

- Best to use if add-on pay equals 2 months of member's regular pay
- Wait until end of contract - add-on pay can be used
- Can retire June 1 or July 1 - add-on pay won't be used



## Estimates Using Member Account



The screenshot displays the KPERS website interface. At the top left is the KPERS logo. Navigation links include Members, Retirees, Employers, Forms & Pubs, About Us, and Contact Us. A search bar is located to the right of these links. Below the navigation is a blue banner with the text "Next Retiree Payment Date: June 30 | 2023 Payment Calendar". A green "Member Login" button with a person icon is highlighted with a black box. To its right is an orange "Employer Login" button with a key icon. A dropdown menu is open on the right side, titled "GO TO" in blue. The menu contains the following items: Home, Personal Profile, Beneficiaries, Seminar Registration, a section header "KPERS Account", Account Summary, Insurance/Disability, Benefit Calculator, and Annual Statements. A large black arrow points from the "Member Login" button to the "Benefit Calculator" option in the dropdown menu. The main content area features a large sunflower image and the text "Life Can Be Complicated. We make it easy to be a member."



# Retirement Counseling

## Member Annual Statement

KPERS Data

Emplo

Retirement Help

Annual Statements

[2022](#) | [2021](#)

**KPERS**  
2022 Member Statement

0086-1--000000000  
John D Smith  
Stanton County  
PO Box 190  
Johnson, KS 67855-0190

8105939+

**Account Balance**

**Contribution Account**  
Your 2022 Contributions \$741.54  
2022 Interest \$501.59

**2022 Balance** \$13,782.90

**Membership Details**

Plan: KPERS 1  
Vesting Status: Vested  
Membership Date: 1/10/2005  
Final Average Salary: \$12,360  
Years of Service: 18 years

**What This Could Look Like In Retirement**

Projected Benefit	Age	Service	Monthly Benefit
With No More Service Credit	72	18	\$333

Each additional year of service adds approximately \$19 to your monthly benefit. Please do not make benefit decisions based on this statement. KPERS staff and your employer should be resources for you. You also have survivor benefits and lump-sum options. Login to your account for more detailed estimates.

**When Can You Retire?**

**Full Retirement Benefits**  
Age 65 w/1 year of service  
Age 62 w/10 years of service or  
Any age when age + service = 85

**Early Retirement Benefits**  
Receive reduced benefits  
at age 55 w/10 years of service

**Additional Benefits**

KPERS is about more than just retirement. You also have:

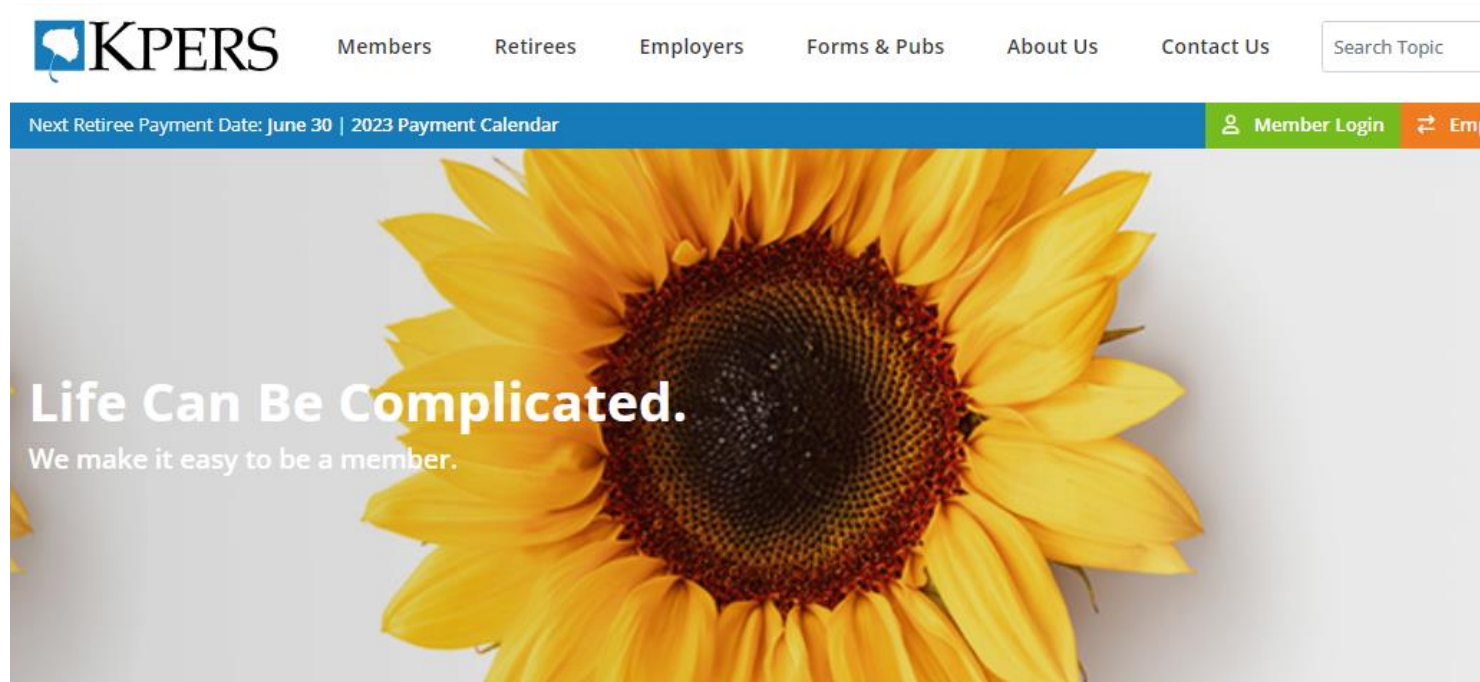
- Disability Benefits
- Life Insurance
- Death Benefits

**Consider Your Options**

Create personalized benefit estimates and try different retirement dates and payment options in your online account at [kpers.org](http://kpers.org).



## Estimates on KPERS Website



### Calculate Your Benefits

- [KPERS 1 Calculator](#)
- [KPERS 2 Calculator](#)
- [KPERS 3 Calculator](#)
- [KP&F Calculator](#)
- [Judges Calculator](#)





# Retirement Counseling

## Estimates on KPERS Website

The screenshot shows the KPERS website interface. On the left is a dark sidebar with navigation options: Home, Employer Info, EMPLOYEE INFO (Enroll, Look Up), PAY REPORTS (Submit Report, Adjustment), and MISC (Certification). The main content area is titled 'Reports' and contains a 'Select Report:' dropdown menu. The dropdown is open, showing a list of report options: 'Please select report', 'Active Employees Report', 'KPERS Certification Entered for Year', 'Member Annual Statement Data' (highlighted in blue), 'Retired Employees Report', 'WAR \$25,000 Compensation Report', and 'YTD Compensation Report'. A 'View' button is located to the right of the dropdown. Below the screenshot, a 'Reports' button in the sidebar is highlighted with a white border.



# Retirement Counseling

## KPERS- 15E

- Membership date is before **July 1, 1993.**
- QDRO
- Portability



**KPERS**  
KPERS-15E Rev. 12/17

**RETIREMENT BENEFIT ESTIMATE REQUEST**  
For security reasons, do not submit form by email.

**SAVE**  
**RESET**  
**PRINT**

■ **Important** – A member or a designated agent may complete this form. Only one needs to sign. Please keep in mind that the benefit estimate calculated from this information is just an estimate. This estimate may take up to 4 weeks to process. Actual retirement benefits will be based on information the employer provides when a member actually retires. Members can calculate their own benefit estimate by logging in to their personal account at kpers.org. The benefit calculator uses a member's personal data to create quick, accurate estimates.

■ **Contact Us** – toll free: 1-888-275-5737 • phone: 785-296-6166 • fax: 785-296-6638  
email: kpers@kpers.org • web site: kpers.org • mail: 611 S. Kansas Ave., Suite 100, Topeka, KS 66603

■ **Part A – Member Information**

1. Social Security Number: _____	2. Name (First, MI, Last): _____
3. Mailing Address: _____ City, State, Zip: _____	4. Employer: _____
6. Expected Retirement Date: _____	7. Expected Last Day on Payroll: _____
8. Is Member Subject to Continuing Contract Law? <input type="checkbox"/> No <input type="checkbox"/> Yes; Date Contract Expires: _____	10. E-mail Address: _____
9. Daytime Telephone Number: _____	

■ **Part B – Joint Annuitant Information** – To have joint-survivor options estimated, complete the information below for the person you want as your joint annuitant.

1. Name (First, MI, Last): _____	2. Date of Birth: _____
----------------------------------	-------------------------

■ **Part C – KPERS 3 Pay Information**

1. Current Annual Salary Subject to KPERS Contributions: \$ \_\_\_\_\_

■ **Part D – KPERS 1, KPERS 2, KP&F and Judges Pay Information**

**Important:** Do not include any incentive pay or additional compensation for unused sick or annual leave in amounts listed in 1-2 below.

	Year	Amount
1. Current Annual Salary Subject to KPERS Contributions: <i>If retiring in current year, include only compensation through estimated last day on payroll.</i>	_____	\$ _____
2. Next Annual Salary Subject to KPERS Contributions: <i>If retiring in next year, include only compensation through estimated last day on payroll.</i>	_____	\$ _____
3. Lump-Sum Payment for Sick and/or Annual Leave: <i>Paid when member leaves work, not included in above salaries.</i>	_____	\$ _____

"I certify that the information provided on this form is true to the best of my knowledge. I understand that the retirement estimate calculated with this information is just an estimate. KPERS will calculate the actual benefit at retirement using verified final amounts and pay the benefit according to applicable laws and regulations."

Member Signature: \_\_\_\_\_ Month/Day/Year: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Designated Agent Signature: \_\_\_\_\_ Month/Day/Year: \_\_\_\_/\_\_\_\_/\_\_\_\_




## Benefit Estimate Request Example

- Harley comes into your office and wants you to fill out a benefit estimate form.
- Her start date was before July 1, 1993.
- She states she wants to retire on August 1, 2023, and her last day on payroll will be July 31, 2023.



## Benefit Estimate Request Example



KPERs-15E Rev. 12/17

**RETIREMENT BENEFIT ESTIMATE REQUEST**  
For security reasons, do not submit form by email.

**RESET**  
**PRINT**

■ **Important** – A member or a designated agent may complete this form. Only one needs to sign. *Please keep in mind that the benefit estimate calculated from this information is just an estimate.* This estimate may take up to 4 weeks to process. Actual retirement benefits will be based on information the employer provides when a member actually retires.

Members can calculate their own benefit estimate by logging in to their personal account at [kpers.org](http://kpers.org). The benefit calculator uses a member's personal data to create quick, accurate estimates.

■ **Contact Us** – toll free: 1-888-275-5737 • phone: 785-296-6166 • fax: 785-296-6638  
email: [kpers@kpers.org](mailto:kpers@kpers.org) • web site: [kpers.org](http://kpers.org) • mail: 611 S. Kansas Ave., Suite 100, Topeka, KS 66603

■ **Part A – Member Information**

1. Social Security Number: <u>555-55-5555</u>	2. Name (First, MI, Last): <u>Harley Quinn</u>
3. Mailing Address: <u>xxx Street</u>	4. Employer: <u>Agency XYZ</u>
<u>City, State, Zip</u>	5. Position: _____
6. Expected Retirement Date: <u>08/01/2023</u>	7. Expected Last Day on Payroll: <u>07/31/2023</u>
8. Is Member Subject to Continuing Contract Law? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes, Date Contract Expires: _____	9. Daytime Telephone Number: _____
9. Daytime Telephone Number: _____	10. E-mail Address: _____

■ **Part B – Joint Annuitant Information** – To have joint-survivor options estimated, complete the information below for the person you want as your joint annuitant.

1. Name (First, MI, Last): _____	2. Date of Birth: _____
----------------------------------	-------------------------





# Retirement Counseling

## Benefit Estimate Request Example

Employer Info

Details EE/ER Rate **Pay Cycles** Education New EE/ER Rate

Plan Name	Pay Cycle	Q1 Begin Date	Q2 Begin Date	Q3 Begin Date	Q4 Begin Date
<a href="#">KPERs</a>	Blank	12/18/2022	03/26/2023	06/18/2023	09/24/2023
<a href="#">KP&amp;F</a>	89	12/18/2022	03/26/2023	06/18/2023	09/24/2023
<a href="#">KP&amp;F</a>	98	12/18/2022	03/26/2023	06/18/2023	09/24/2023
<a href="#">KP&amp;F</a>	99	12/18/2022	03/26/2023	06/18/2023	09/24/2023
<a href="#">KPERs After Retirement</a>	Blank	12/18/2022	03/26/2023	06/18/2023	09/24/2023



## Benefit Estimate Request Example

<input type="checkbox"/> Add Off Cycle Pay		<input type="checkbox"/> Export		←	
< 1 2 3 > Displaying 1 - 10 of 27					
<input type="checkbox"/>	Line No	Quarter	Pay Date	Pay Period Begin Date	Pay Period End Date
<input type="checkbox"/>	1	1	01/06/2023	12/18/2022	12/31/2022
<input type="checkbox"/>	2	1	01/20/2023	01/01/2023	01/14/2023
<input type="checkbox"/>	3	1	02/03/2023	01/15/2023	01/28/2023
<input type="checkbox"/>	4	1	02/17/2023	01/29/2023	02/11/2023
<input type="checkbox"/>	5	1	03/03/2023	02/12/2023	02/25/2023
<input type="checkbox"/>	6	1	03/17/2023	02/26/2023	03/11/2023
<input type="checkbox"/>	7	1	03/31/2023	03/12/2023	03/25/2023
<input type="checkbox"/>	8	2	04/14/2023	03/26/2023	04/08/2023
<input type="checkbox"/>	9	2	04/28/2023	04/09/2023	04/22/2023
<input type="checkbox"/>	10	2	05/12/2023	04/23/2023	05/06/2023

Line No	Pay Date	Pay Period Begin Date	Pay Period End Date
1	01/06/2023	12/18/2022	12/31/2022
2	01/20/2023	01/01/2023	01/14/2023
3	02/03/2023	01/15/2023	01/28/2023
4	02/17/2023	01/29/2023	02/11/2023
5	03/03/2023	02/12/2023	02/25/2023
6	03/17/2023	02/26/2023	03/11/2023
7	03/31/2023	03/12/2023	03/25/2023
8	04/14/2023	03/26/2023	04/08/2023
9	04/28/2023	04/09/2023	04/22/2023
10	05/12/2023	04/23/2023	05/06/2023
11	05/26/2023	05/07/2023	05/20/2023
12	06/09/2023	05/21/2023	06/03/2023
13	06/23/2023	06/04/2023	06/17/2023
14	07/07/2023	06/18/2023	07/01/2023
15	07/21/2023	07/02/2023	07/15/2023
16	08/04/2023	07/16/2023	07/29/2023
17	08/18/2023	07/30/2023	08/12/2023
18	09/01/2023	08/13/2023	08/26/2023
19	09/15/2023	08/27/2023	09/09/2023
20	09/20/2023	09/05/2023	09/15/2023
21	09/29/2023	09/10/2023	09/23/2023
22	10/13/2023	09/24/2023	10/07/2023
23	10/27/2023	10/08/2023	10/21/2023
24	11/09/2023	10/22/2023	11/04/2023
25	11/24/2023	11/05/2023	11/18/2023
26	12/08/2023	11/19/2023	12/02/2023
27	12/22/2023	12/03/2023	12/16/2023



# Retirement Counseling

## Benefit Estimate Practice

- Earns \$2,162.60 a paycheck.
- Last day on payroll is 7/31/2023
- Retirement date is 8/1/2023

### 1. Calculate total full paychecks

$$\text{\$ } 2,162.60 \times 16 = \text{\$ } 34,601.60$$

Line No	Pay Date	Pay Period Begin Date	Pay Period End Date
1	01/06/2023	12/18/2022	12/31/2022
2	01/20/2023	01/01/2023	01/14/2023
3	02/03/2023	01/15/2023	01/28/2023
4	02/17/2023	01/29/2023	02/11/2023
5	03/03/2023	02/12/2023	02/25/2023
6	03/17/2023	02/26/2023	03/11/2023
7	03/31/2023	03/12/2023	03/25/2023
8	04/14/2023	03/26/2023	04/08/2023
9	04/28/2023	04/09/2023	04/22/2023
10	05/12/2023	04/23/2023	05/06/2023
11	05/26/2023	05/07/2023	05/20/2023
12	06/09/2023	05/21/2023	06/03/2023
13	06/23/2023	06/04/2023	06/17/2023
14	07/07/2023	06/18/2023	07/01/2023
15	07/21/2023	07/02/2023	07/15/2023
16	08/04/2023	07/16/2023	07/29/2023
17	08/18/2023	07/30/2023	08/12/2023
18	09/01/2023	08/13/2023	08/26/2023
19	09/15/2023	08/27/2023	09/09/2023
20	09/20/2023	09/05/2023	09/15/2023
21	09/29/2023	09/10/2023	09/23/2023
22	10/13/2023	09/24/2023	10/07/2023
23	10/27/2023	10/08/2023	10/21/2023
24	11/09/2023	10/22/2023	11/04/2023
25	11/24/2023	11/05/2023	11/18/2023
26	12/08/2023	11/19/2023	12/02/2023
27	12/22/2023	12/03/2023	12/16/2023





# Retirement Counseling

## Benefit Estimate Practice

- Earns \$2,162.60 a paycheck.
- Last day on payroll is 7/31/2023
- Retirement date is 8/1/2023

## 2. Calculate daily pay by days worked in last pay period.

$\$2,162.60 / 10 \text{ days} = \$ 216.26 \text{ daily rate.}$

$\$216.26 \times 2 \text{ days} = \$ 432.52$

Line No	Pay Date	Pay Period Begin Date	Pay Period End Date
1	01/06/2023	12/18/2022	12/31/2022
2	01/20/2023	01/01/2023	01/14/2023
3	02/03/2023	01/15/2023	01/28/2023
4	02/17/2023	01/29/2023	02/11/2023
5	03/03/2023	02/12/2023	02/25/2023
6	03/17/2023	02/26/2023	03/11/2023
7	03/31/2023	03/12/2023	03/25/2023
8	04/14/2023	03/26/2023	04/08/2023
9	04/28/2023	04/09/2023	04/22/2023
10	05/12/2023	04/23/2023	05/06/2023
11	05/26/2023	05/07/2023	05/20/2023
12	06/09/2023	05/21/2023	06/03/2023
13	06/23/2023	06/04/2023	06/17/2023
14	07/07/2023	06/18/2023	07/01/2023
15	07/21/2023	07/02/2023	07/15/2023
16	08/04/2023	07/16/2023	07/29/2023
17	08/18/2023	07/30/2023	08/12/2023
18	09/01/2023	08/13/2023	08/26/2023
19	09/15/2023	08/27/2023	09/09/2023
20	09/20/2023	09/05/2023	09/15/2023
21	09/29/2023	09/10/2023	09/23/2023
22	10/13/2023	09/24/2023	10/07/2023
23	10/27/2023	10/08/2023	10/21/2023
24	11/09/2023	10/22/2023	11/04/2023
25	11/24/2023	11/05/2023	11/18/2023
26	12/08/2023	11/19/2023	12/02/2023
27	12/22/2023	12/03/2023	12/16/2023



## Benefit Estimate Answer

\$34,601.60

+ 432.52

**\$35,034.12**

### ■ Part D – KPERS 1, KPERS 2, KP&F and Judges Pay Information

**Important:** Do not include any incentive pay or additional compensation for unused sick or annual leave in amounts listed in 1-2 below.

1. Current Annual Salary Subject to KPERS Contributions:  
*If retiring in current year, include only compensation through estimated last day on payroll.*
2. Next Annual Salary Subject to KPERS Contributions:  
*If retiring in next year, include only compensation through estimated last day on payroll.*
3. Lump-Sum Payment for Sick and/or Annual Leave:  
*Paid when member leaves work, not included in above salaries.*

Year	Amount
2023	\$ 35,034.12
	\$
	\$



# Retirement Counseling

## Retirement Application



KPERS 15  
KPERS  
1 & 2

**KPERS**  
KPERS-15 Rev. 1/23

### APPLICATION FOR RETIREMENT BENEFITS

For security reasons, do not submit application by e-mail.

■ **Contact Us – toll free:** 1-888-275-5737 • **phone:** 785-296-6166 • **fax:** 785-296-6638  
**email:** kpers@kpers.org • **web site:** kpers.org • **mail:** 611 S. Kansas Ave., Suite 100, Topeka, KS 66603

■ **Part A – Member Information**

1. Social Security Number: _____	2. Name (First, MI, Last): _____
3. Retiring From: <input type="checkbox"/> KPERS <input type="checkbox"/> KP&F <input type="checkbox"/> Judges	5. Telephone Number: _____
4. Selected Retirement Date: _____	7. Personal E-mail: _____
6. Mailing Address: _____ City, State, Zip: _____	

**Important:** The Retirement System must have this application before the retirement date you selected to submit proof of age and all name changes. Please see "Acceptable Proof of Birth and Name Change" booklet for details. To retain your retirement date, you may submit this application without the required ever, you must provide the documentation before the Retirement System can begin monthly benefit p

■ **Part B – Retirement Benefit Options** – Review the separate publication *Retirement Options* option. Select **one** of the seven monthly benefit options. Mark the box corresponding to the retiree then complete any additional areas indicated. Kansas law does not allow you to change this option af

**Maximum Monthly Benefit Option**

1.  Maximum Monthly Benefit (with no survivor benefit)

**Joint-Survivor Options**

2.  50% Joint-Survivor Benefit 3.  75% Joint-Survivor Benefit 4.  100% Joint-  
*If you chose a joint-survivor option, complete all information for your joint annuitant below. You must prov and all name changes for your joint annuitant. Your joint annuitant cannot be changed later.*

a. Name (First, MI, Last): _____	b. Social Security Number: _____
c. Date of Birth: _____	d. <input type="checkbox"/> Male <input type="checkbox"/> Female

**Life-Certain Options**

5.  5-Year Life-Certain Option 6.  10-Year Life-Certain Option 7.  15-Year Life-  
*If you chose a life-certain option, you must submit a Designation of Beneficiary – Retired form (KPERS-7/99). The form is included in this booklet. You can change beneficiaries at any time by completing a new form.*

You have now selected a retirement date and monthly retirement benefit option. Next, W-4P form (Withholding Certificate for Periodic Pension or Annuity Payments) starting eral tax withholding on your monthly benefit. See instructions on pages 10-11.

If you don't submit a W-4-P withholding form to KPERS, federal law requires that we automatically withhold taxes from your monthly benefit as if you were single with no adjustments.

**KPERS**  
K-15/3 Rev. 2/23

### APPLICATION FOR RETIREMENT BENEFITS – KPERS 3

For security reasons, do not submit application by email.

■ **Contact Us – toll free:** 1-888-275-5737 • **phone:** 785-296-6166 • **fax:** 785-296-6638  
**email:** kpers@kpers.org • **web site:** kpers.org • **mail:** 611 S. Kansas Ave., Suite 100, Topeka, KS 66603

■ **Part A – Member Information**

1. Social Security Number: _____	2. Name (First, MI, Last): _____
3. Selected Retirement Date: _____	4. Telephone Number: _____
5. Mailing Address: _____ City, State, Zip: _____	6. Personal Email: _____

**Important:** The Retirement System must have this application before the retirement date you selected. You are also required to submit proof of age and all name changes. Please see "Acceptable Proof of Birth and Name Change" at the beginning of this booklet for details. To retain your retirement date, you may submit this application without the required documentation. However, you must provide the documentation before the Retirement System can begin monthly benefit payments.

■ **Part B – Retirement Benefit Options** – All retirement options pay you a guaranteed monthly benefit for the rest of your life. Review the separate publication *KPERS 3 Retirement Options* for details about each option. Select **one** of the six monthly benefit options, and then complete any additional areas indicated. Kansas law does not allow you to change this option after your retirement date.

**Base Benefit and Life-Certain Options**

1.  Base Benefit (Life-Certain 10 Years) 2.  5-Year Life-Certain Option 3.  15-Year Life-Certain Option  
*If you chose the Base Benefit or other life-certain option, you must submit a Designation of Beneficiary – Retired form (KPERS-7/99). The form is included in this booklet. You can change beneficiaries at any time by completing a new form.*

**Joint-Survivor Options**

4.  50% Joint-Survivor Benefit 5.  75% Joint-Survivor Benefit 6.  100% Joint-Survivor Benefit  
*If you chose a joint-survivor option, complete all information for your joint annuitant below. You must provide proof of age and all name changes for your joint annuitant. Your joint annuitant cannot be changed later.*

a. Name (First, MI, Last): _____	b. Social Security Number: _____
c. Date of Birth: _____	d. <input type="checkbox"/> Male <input type="checkbox"/> Female

■ **Part C – Self-Funded Cost-of-Living Adjustment (COLA)** – You must indicate whether you are electing the COLA option. Choosing this option means your initial monthly benefit is reduced to fund the annual increase. Annual increases are on July 1, and begin one year after retirement.

**Self-Funded Cost-of-Living Adjustment Option Election**

1. "I elect the COLA?"  Yes  No  
*If you chose "yes," select a percentage option below. If you chose "no," advance to Part D.*

"Having elected the COLA option above, I understand that my monthly benefit will be permanently reduced to fund the annual increase according to the percentage I choose."

2.  1%  2%

You have now selected a retirement date and monthly retirement benefit option. Next, complete the IRS W-4P form (Withholding Certificate for Periodic Pension or Annuity Payments) starting on page 9 for federal tax withholding on your monthly benefit. See instructions on pages 10-11.

If you don't submit a W-4-P withholding form to KPERS, federal law requires that we automatically withhold taxes from your monthly benefit as if you were single with no adjustments.

SAVE  
RESET  
PRINT FORM




K-15/3  
KPERS 3



## Retirement Application

When sending an application to KPERS, check that....

- Sections completed correctly?
- All documents present?
- Send via the Secure Upload.



KPERS  
KPERS-15 Rev. 1/23

SAVE

RESET

PRINT FORM

### APPLICATION FOR RETIREMENT BENEFITS

For security reasons, do not submit application by e-mail.

■ **Contact Us** – toll free: 1-888-275-5737 • phone: 785-296-6166 • fax: 785-296-6638  
email: kpers@kpers.org • web site: kpers.org • mail: 611 S. Kansas Ave., Suite 100, Topeka, KS 66603

■ **Part A – Member Information**

1. Social Security Number: _____	2. Name (First, MI, Last): _____
3. Retiring From: <input type="checkbox"/> KPERS <input type="checkbox"/> KP&F <input type="checkbox"/> Judges	5. Telephone Number: _____
4. Selected Retirement Date: _____	7. Personal E-mail: _____
6. Mailing Address: _____ City, State, Zip: _____	

**Important:** The Retirement System must have this application before the retirement date you selected. You are also required to submit proof of age and all name changes. Please see "Acceptable Proof of Birth and Name Change" at the beginning of this booklet for details. To retain your retirement date, you may submit this application without the required documentation. However, you must provide the documentation before the Retirement System can begin monthly benefit payments.

■ **Part B – Retirement Benefit Options** – Review the separate publication *Retirement Options* for details about each option. Select **one** of the seven monthly benefit options. Mark the box corresponding to the retirement option of your choice, then complete any additional areas indicated. Kansas law does not allow you to change this option after your retirement date.

**Maximum Monthly Benefit Option**

1.  Maximum Monthly Benefit (with no survivor benefit)

**Joint-Survivor Options**

2.  50% Joint-Survivor Benefit    3.  75% Joint-Survivor Benefit    4.  100% Joint-Survivor Benefit

*If you chose a joint-survivor option, complete all information for your joint annuitant below. You must provide proof of age and all name changes for your joint annuitant. Your joint annuitant cannot be changed later.*


a. Name (First, MI, Last): _____	b. Social Security Number: _____
c. Date of Birth: _____	d. <input type="checkbox"/> Male <input type="checkbox"/> Female

**Life-Certain Options**

5.  5-Year Life-Certain Option    6.  10-Year Life-Certain Option    7.  15-Year Life-Certain Option

*If you chose a life-certain option, you must submit a Designation of Beneficiary – Retired form (KPERS-7/99R). The form is included in this booklet. You can change beneficiaries at any time by completing a new form.*

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## Retirement Checklist for Employer

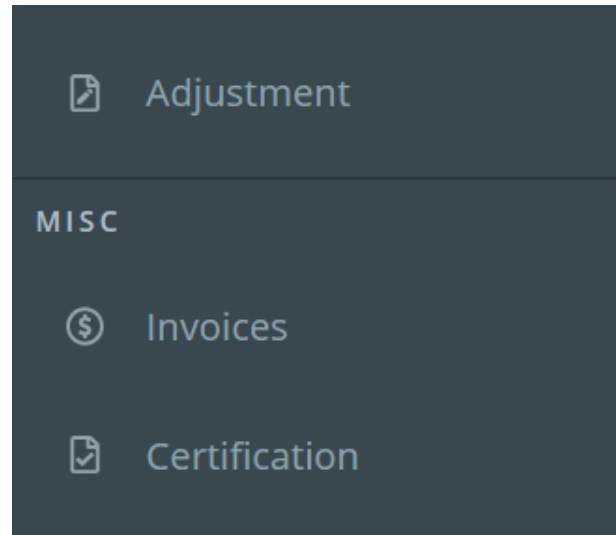
- Ask member if a retirement estimate was completed
- Enter end date in the EWP as soon as possible (up to 90 days ahead)
- Provide member the Application for Retirement Benefits
- Provide life insurance conversion and portability forms
- Discuss Working After Retirement rules
- If member is in a service purchase, have them contact KPERS as soon as possible
- Complete retirement certification on the EWP



## Certification in the EWP

Different Types

- **Retirement**
- Withdraw
- Death
- Disability



## Certification in the EWP

- Certification shows up within 30 days of retirement date.
- Complete as soon as possible.
- Do not have to wait until PPR is completed.



## Certification Non School Example

Verify last day on payroll is last day compensation was earned.

Step 1  
EE Information

Step 2  
Pay Information

Step 3  
Add On Pay

Membership Date 07/01/1986

Last Date on Payroll 12/31/2015

This is the date in our system. Is this correct?

Please enter correct date

Yes  No






## Certification School

Verify last day on payroll is last day compensation was earned

- **Licensed employees:** last day of month
- **Classified employees:** last day earning compensation
- Answer all questions

Position At Retirement <input type="text"/>	Last Day on Contract <input type="text"/> 
Last Date on Payroll 07/31/2021	This is the date in our system. <input type="radio"/> Yes <input type="radio"/> No Is this correct?
Does member work 9,10,12 months? <input type="radio"/> 9 <input type="radio"/> 10 <input type="radio"/> 12	
Is this member paid in 9, 10, or 12 monthly installments? <input type="radio"/> 9 <input type="radio"/> 10 <input type="radio"/> 12	
How was the employee paid in previous school year? <input type="radio"/> 9 <input type="radio"/> 10 <input type="radio"/> 12	
Has member received all money due within one pay period of the last day on payroll? <input type="radio"/> Yes <input type="radio"/> No	
<input type="button" value="Next"/>	



# Retirement Counseling

## Certification

Step 1 EE Information		Step 2 Pay Information			Step 3 Add On Pay		Step 4 Review And Submit		Step 5 Confirmation	
Fender, Dianne M XXX-XX-4605										
Dtl ID	Pay Date	Gross Salary	Adjustment to Gross	KPERS Wages	Furloughed Wages	Member Reported Contributions	Employee Contributions	Employer Contributions	Insurance	Service Purchase
259667	08/04/2023	\$2,162.60	\$0.00	\$0.00	\$0.00	\$129.76	\$0.00	\$0.00	\$0.00	\$0.00
259668	08/18/2023	\$2,162.60	\$0.00	\$0.00	\$0.00	\$129.76	\$0.00	\$0.00	\$0.00	\$0.00



## Certification

### Adjustment to Gross

- Enter any amount not reportable to KPERS
- Don't enter summer pay
- Don't enter add on pay that is **reportable** to KPERS

Step 1  
EE Information

Step 2  
Pay Information

Dtl ID	Pay Date	Gross Salary	Adjustment to Gross
80426	03/30/2018	\$1,000.00	\$0.00
80427	04/13/2018	\$1,000.00	\$0.00



## Certification

### Add-on Pay

- Click "new"
- Create new line for each type of add-on
- Enter add-on amount
- Enter correct year for each add-on
- Add detailed comments

Step 1  
EE Information

Step 2  
Pay Information

+ New Delete

	Add On Amt	Add On Type	Year	Comments
<input type="checkbox"/>	\$185.00	Sick Leave Payment	2018	

Message ID	Message	Severity
No records to display.		

Annual Leave/Vacation Payment  
Comp Time Payment  
Other  
Sick Leave Payment

Back Next



# Retirement Counseling

## Handouts

**KPERS Compensation to Include in Contributions**

Generally, withhold employee KPERS contributions from gross compensation before any deductions or reductions. Compensation means, except as otherwise provided, all salary, wages and other remuneration payable to an employee for personal services performed for the employer. But for a few exceptions, (e.g., long-term disability, some military leave), KPERS contributions must be linked to actual participating service or paid leave. Contributions need to have service tied to them.

Compensation Type	Include	Don't Include
Pay eligible for federal withholding	✓	
Pay eligible for Social Security tax	✓	
Pay eligible for Medicare tax	✓	
Any pay sheltered for 403(b), 457 plans and 125 plans (flex spending accounts)	✓	
Employer-paid service purchase	✓	
Employer-paid moving expense reimbursement (effective July 1, 2019)	✓	
Maintenance, board, lodging, tuition assistance, goods and services, and other allowances in lieu of money eligible for federal withholding	✓	
Fringe benefits that are considered part of gross compensation unless they are specifically excluded from gross income by a section of the IRS code. Consult your fiscal or financial officer or tax professional for guidance.	✓	
(Hired before July 1, 1993) Any lump-sum payments for annual, vacation and sick leave.	✓	
Any paid compensatory time	✓	
Pay deducted for health insurance, even if pre-tax	✓	
Cash in lieu of health insurance	✓	
*Back pay	✓	
Bonus payment (e.g. incentive pay, longevity pay, Christmas bonus, performance bonus, etc. before termination)	✓	
Value of health insurance paid by the employer	✓	
Any amount not counted in final average salary at retirement	✓	
Taxable amount of life insurance premium for coverage over \$50,000	✓	
Reimbursement for actual expenses	✓	
Early retirement incentive paid before retirement	✓	
Membership date on or after July 1, 1996: Pay over \$425,000 for 2020	✓	
Membership date on or after July 1, 1996: Pay over \$285,000 for 2020	✓	
Severance pay*	✓	
(Hired after July 1, 1993) Lump-sum payments for annual, vacation and sick leave	✓	
Worker's compensation payments	✓	
Short-term disability payments from 3rd party	✓	

\*Severance: Payment by an employer to an employee beyond his wages on termination of employment.

2/20

**Employer Checklist for Retirement**

After an employee has decided to retire, use this quick reference checklist to help you get through the final steps without missing a beat. For more retirement details, visit the [employer page](#) on the KPERS website and the retirement sections (see green box) of the [employer manual](#).

- Have the employee get a retirement benefit estimate**
  - Direct employee to calculator on his or her online KPERS account
- Enter employee's end date on the EWP as soon as you know it**

[How to enter an end date](#)

  - End date must be earlier than retirement date
- Give or point employee to the Application for Retirement Benefits, Related Forms and Information (KPERS-15 Booklet)**
  - Booklet has application, instructions, tax info, as well as forms for withholding, direct-deposit and designation of beneficiary
  - Employee should submit application at least 30 days (encourage 60 to 90 days) before retirement date
  - KPERS will process application and may send you a request to certify final pay
- Give life insurance conversion and portability forms to employee**

[The Standard Conversion Packet](#)  
[The Standard Life Portability Insurance Application](#)

  - Kansas law requires that you give employees notice of life insurance conversion rights at least 15 days before end of 60-day conversion period. Employers must certify to this on the retirement application.
- Go over working-after-retirement rules**

[Webpage for employees](#)  
[Webpage for employers](#)

  - 60-day waiting period
  - No prearrangements
  - Earnings limit and exemptions
- If employee is in a service purchase, have him or her contact KPERS as soon as possible**
  - If doing lump-sum, purchase has to be complete before last day on payroll
  - If doing payroll deduction, employee only gets credit for complete quarters that were purchased
- Complete retirement certification on the EWP**

[How to do a certification](#)

**Helpful Employer Resources**  
Retirement sections in Employer Manual  
[Retirement - KPERS 1](#)  
[Retirement - KPERS 2](#)  
[Retirement - KPERS 3](#)  
[Retirement - KP&P \(manual\)](#)

**KPERS**

**KPERS Summer Pay for Retiring School Employees CHEAT SHEET**

**Licensed positions on 12-month contracts**

Contract End Date	Retirement Date	End Date	Report	Don't Report	Board of Ed Licensed Positions
July 31	June 1	May 31	Pay thru May 31	June, July or add-on pay	<ul style="list-style-type: none"> <li>Educator (Teacher, etc)</li> <li>Audiologist</li> <li>Speech pathologist</li> <li>Occupational therapists</li> <li>Physical therapists</li> <li>Social worker</li> <li>Registered nurse</li> <li>Dietitian</li> <li>Licensed professional counselor</li> <li>Psychologist</li> <li>Orientation and mobility instructor</li> </ul>
	July 1	June 30	Pay thru June 30	July or add-on pay	
	Aug 1	July 31	All pay, including add-on*	n/a	
Aug 31	June 1	May 31	Pay thru May 31	June, July, Aug or add-on pay	
	July 1	June 30	Pay thru June 30	July, Aug or add-on pay	
	Aug 1	July 31	Pay thru July 31	Aug or add-on pay	
	Sep 1	Aug 31	All pay, including add-on*	n/a	

**Principals, administrators and superintendents**

Contract End Date	Retirement Date	End Date	Report	Don't Report
June 30	June 1	May 31	Pay thru May 31	June or add-on pay
	July 1	June 30	All pay, including add-on*	n/a
July 31	June 1	May 31	Pay thru May 31	July, July or add-on pay
	July 1	June 30	Pay thru June 30	July or add-on pay
	Aug 1	July 31	All pay, including add-on*	n/a

**Classified staff (cooks, secretaries, paras, bus drivers, custodians and other hourly employees)**

If They...	End Date	Report
Work 9 or 10 months and receive pay over 12 months	Last day of month before retirement date	All pay, including summer checks & add-on pay*
Work 9 or 10 months and receive pay over 9 or 10 months	Actual last day worked	All pay, including add-on pay*
Work and receive pay over 12 months	Actual last day worked	All pay through retirement date, including add-on pay*

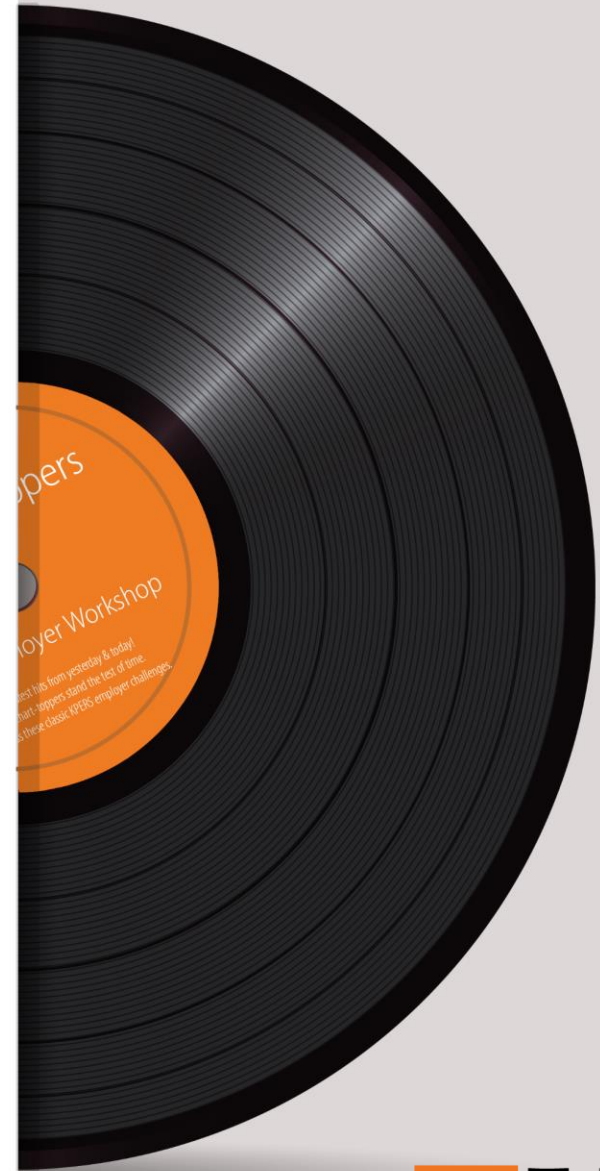
\*If hire date allows: Before July 1, 1993, **add-on pay**. On or after July 1, 1993, **no add-on pay**

GO TO: [kpers.org/employers](http://kpers.org/employers) INFO LINE: 1-888-275-5737 EMAIL: [employers@kpers.org](mailto:employers@kpers.org)

**KPERS**

SUMMER PAY 3/19

# Conclusion





## Classic Cuts

- Timely and Correct Enrollment is vital.
- Tier Level determines everything.
- Reporting Compensation correctly saves time and money, provides an accurate benefit.
- Retirement Counseling is an added benefit you can provide.



# Conclusion

## Contact KPERS

	 <b>KPERS GENERAL QUESTIONS</b>	 <b>KPERS REPORTING</b>	 <b>KPERS OPTIONAL LIFE</b>	 <b>kpers457 ALL QUESTIONS</b>
Toll-Free	1-888-275-5737	1-844-468-8929	1-844-468-8929	1-800-232-0024 participants/employees
Topeka	785-296-6166	785-268-6886	785-268-6886	1-833-232-0024 employers only
Email	employers@kpers.org	kpersFS@kpers.org	ogli_fs@kpers.org	kpers457@kpers.org
Fax	1-785-296-6638	1-785-256-9503	1-785-256-9503	n/a
Mail	611 S. Kansas Ave Suite 100 Topeka, KS 66603	611 S. Kansas Ave Suite 100 Topeka, KS 66603	611 S. Kansas Ave Suite 100 Topeka, KS 66603	P.O. Box 173764 Denver, CO 80217-3764
Web	kpers.org	kpers.org	kpers.org/optionallife	kpers457.org





## Education and Training

- Presentations and Webinars
  - Basic KPERS 1,2, & 3
  - Pre-Retirement
- Benefit Fairs
- One-on-One Counseling
  - Employees
  - New Designated Agent



# Thank You!

Please take a moment to  
fill out the survey.

Keep those  
**Chart Toppers**  
coming!

