

Sample File Layout Information Key

In our Sample File, Social Security Numbers and Member ID's have been replaced by zeros for security purposes.

<p>Record 1 – Employee without Health Insurance Contributions SSN: 000-00-0000 Member ID: 000000</p>	<p>Vijaya Pala's participation date is prior to 9/1/2008, thus is reported in the CERS Hazardous No Health Insurance group.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Hazardous – No Health Insurance • Position Status = 00 – Regular Full-time • Payment Reason = 00 – Regular Pay • EECON = 8.0%
<p>Record 2 – Terminated Employee without Health Insurance contributions SSN: 000-00-0000 Member ID: 000000</p>	<p>Brandon Smith's participation date is prior to 9/1/2008, thus is reported in the CERS Non-Hazardous No Health Insurance group. Brandon terminated employment during the current report month.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Non-Hazardous – No Health Insurance • Employment End Date = 02/15/2021 • Employment End Reason = 03 – Termination • Position Status = 00 – Regular Full-time • Payment Reason = 00 – Regular Pay • EECON = 5.0%
<p>Record 3 – Employee with Health Insurance Contributions SSN: 000-00-0000 Member ID: 000000</p>	<p>June Barnes' participation date is post 9/1/2008 but prior to 1/1/2014, thus is reported in the CERS Non-Hazardous – With HealthInsurance group.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Non-Hazardous – With Health Insurance • Position Status = 00 – Regular Full-time • Payment Reason = 00 – Regular Pay • EECON = 5.0% • HICON = 1.0%
<p>Record 4 – Employee with an IPS contract SSN: 000-00-0000 Member ID: 000000</p>	<p>June Barnes has an IPS contract with KPPA and must make a monthly IPS payment through her employer.</p> <ul style="list-style-type: none"> • IPS Contribution Row • Payment Reason = IPS Payment

Record 5 – Employee with Health Insurance Contributions SSN: 000-00-0000 Member ID: 000000	<p>Holly Lake's participation date is post 9/1/2008 but prior to 1/1/2014, thus she is part of the CERS Hazardous – With Health Insurance group.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Hazardous – With Health Insurance • Position Status = 00 – Regular Full-time • Payment Reason = 00 – Regular Pay • EECON = 8.0% • HICON = 1.0%
Record 6 – Employee with a bonus row SSN: 000-00-0000 Member ID: 000000	<p>Holly Lake received a bonus in the current report month. A separate row is created detailing the bonus received.</p> <ul style="list-style-type: none"> • Bonus payment Row • Payment Reason = 03 – Bonus / Severance Payment
Record 7 – Employee with Health Insurance Contributions SSN: 000-00-0000 Member ID: 000000	<p>Jane Doe's participation date is post 7/1/2003 but prior to 8/31/2008, thus is reported in the CERS Non- Hazardous - Dollar Contribution group.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Non-Hazardous – Dollar Contribution • Position Status = 00 – Regular Full-time • Payment Reason = 00 – Regular Pay • EECON = 5.0% • HICON = 1.0%
Record 8 – Employee with Health Insurance Contributions SSN: 000-00-0000 Member ID: 000000	<p>John Doe's participation date is post 7/1/2003 but prior to 8/31/2008, thus is reported in the CERS Hazardous - Dollar Contribution group.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Hazardous – Dollar Contribution • Position Status = 00 – Regular Full-time • Payment Reason = 00 – Regular Pay • EECON = 8.0% • HICON = 2.0%
Record 9 – Non – Participating Employee SSN: 000-00-0000 Member ID: 000000	<p>Martin Blake is a seasonal employee who is not participating. As a result, contributions are not remitted to KPPA on behalf of Martin Blake.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Non-Hazardous – Non-Participating • Position Status = 03 – Seasonal • Payment Reason = 00 – Regular Pay • EECON = 0.0% • HICON = 0.0%

<p>Record 10 – Intermittent employee SSN: 000-00-0000 Member ID: 000000</p>	<p>Jay Singh is an intermittent employee that has a participation date prior to 9/1/2008.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Hazardous – No Health Insurance • Position Status = 08 – Intermittent • Payment Reason = 00 – Regular Pay • EECON = 8.0%
<p>Record 11 – Non-Participating employee becomes participating in mid-month SSN: 000-00-0000 Member ID: 000000</p>	<p>Shelly Lang is a (CERS) probationary employee. On 02/16/2026 Shelly moves from being a (CERS) probationary non-participating employee to being a contributing employee in the CERS Non-Hazardous with Health Insurance contribution group. Record 11 details Shelly’s employment in the non-participating position and Record 12 details her employment in the new participating position beginning 02/16/2026.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Non-Hazardous – Non-Participating • Position Status = 02 – Probationary • Payment Reason = 00 – Regular Pay • EECON = 0.0% • Employment End Date = 02/15/2026 • Employment End Reason = 00 – Change in System, Plan, Contribution Group, or Job Position

<p>Record 12 – Non-Participating employee becomes participating in mid-month SSN: 000-00-0000 Member ID: 000000</p>	<p>Shelly Lang is a (CERS) probationary employee. On 02/16/2026 Shelly moves from being a (CERS) probationary non-participating employee to being a contributing employee in the CERS Non-Hazardous with Health Insurance contribution group. Record 9 details Shelly’s employment in the non-participating position and Record 10 details her employment in the new participating position beginning 02/16/2026.</p> <ul style="list-style-type: none"> • Contribution Group: CERS Non-Hazardous – With Health Insurance • Position Status = 00 – Regular Full Time • Payment Reason = 05 – Probationary Period Completion • EECON = 5.0% • HICON = 1.0% • Employment Begin Date = 02/16/2026
<p>Records 13, 14 – Dually employed member with different rates of pay for each position SSN: 000-00-0000 Member ID: 000000</p>	<p>Mary Good is a regular full-time employee participating in the CERS Non-Hazardous with Health Insurance contribution group. Mary is employed in two positions with two different rates of pay. This scenario requires that two different rows be reported for Mary’s different non-hazardous positions. Mary is scheduled to work 4 hours in one position and 4 hours in the other position during a typical workday.</p> <ul style="list-style-type: none"> • Contribution Group = CERS Non-Hazardous – With Health Insurance • Position Status = 00 – Regular Full Time • Payment Reason = 00 – Regular Pay • EECON = 5.0% • HICON = 1.0% • Rate of Pay Record 13: \$1500/month • Rate of Pay Record 14: \$1700/month
<p>Records 15, 16 – Employee hired in January but did not receive first payroll check until February SSN: 000-00-0000 Member ID: 000000</p>	<p>Ashley Long is a regular full-time employee participating in the CERS Non-Hazardous Cash Balance contribution group. Ashley was hired on 1/15/2026 and her wages for October were not included in the 01/2026 report. As a result, Ashley has two contribution rows included in the 02/2026 report.</p> <ul style="list-style-type: none"> • Contribution Group = CERS Non-Hazardous – Cash Balance • Position Status = 00 – Regular Full Time • Payment Reason = 00 – Regular Pay • EECON = 5.0% • HICON = 1.0% • Record 15: 02/2026 Posting Month • Record 16: 01/2026 Posting Month