



EMPLOYER REPORTING, COMPLIANCE & EDUCATION

2019 Reporting Official Conference

Presented by Suzanne Elphingstone

TOPICS FOR FILE/WEB EMPLOYERS

- ❖ Invoices
- ❖ Monthly Packet Reports
- ❖ Forms
- ❖ Averaging Process
- ❖ Legislative Changes

INVOICES

- ❖ What are Invoices?
 - ❖ Standard Sick Leave
 - ❖ Employer Pension Spiking
 - ❖ Member Pension Spiking Refund
 - ❖ Monthly Reporting
 - ❖ Health Insurance Reimbursement

INVOICES

Credit

versus

Debit



Kentucky Retirement Systems

7520/Z999

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124
Phone (502) 696-8800 / Fax (502) 696-8822 / kyret.ky.gov

Member Pension Spiking Refund Invoice

Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE
State: KY	Zip Code: 40000

Invoice Details

Invoice Number	111111	Amount Due:	(\$46.47)
Due Date	12/31/2018		
Last 4 digits SSN:	1000		
Member ID:	100001		
Member Name:	John Doe		

Instructions

KRS 61.598 provides for increases in creditable compensation in excess of 10% from the preceding year to be excluded from creditable compensation and the employee contributions and related interest to be refunded. This invoice contains the employee contributions for the above-named member that are in excess of 10%.

If you submit a monthly summary, you may apply this invoice to your next monthly contribution report by selecting this invoice during the summary submission process. The member has been notified that these contributions will be refunded to them from the employer. Please process these contributions through the appropriate payroll process and refund to the member. For employers reported by the Personnel Cabinet, you may select to apply this invoice to outstanding debit invoices via eMars. To remit by eMars, please notify KRSFinanceGroup@kyret.ky.gov of the invoice number(s) and amount you wish to apply.

Please contact our office at (502) 696-8800 or 1-800-928-4646 if you have any questions.



Kentucky Retirement Systems

7520/Z999



Kentucky Retirement Systems

6230/Z999

Perimeter Park West / 1260 Louisville Rd. / Frankfort KY 40601-6124
Phone: (502) 696-8800 / Fax: (502) 696-8822 / kyret.ky.gov

Health Insurance Reimbursements Invoice

Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE
State: KY	Zip Code: 40000

Invoice Details

Invoice Number:	100001
Due Date:	11/24/2018
Amount Due:	\$2,813.52

Payment Instructions

You are required by KRS 61.637(17)(d)4 to reimburse Kentucky Retirement Systems for the single coverage health insurance premium for employees you have employed in a regular full time position after September 1, 2008, who have retired from one of the systems administered by Kentucky Retirement Systems. You only have to reimburse Kentucky Retirement Systems for the single coverage health insurance premium if your employee who is a retired member elected health insurance coverage through Kentucky Retirement Systems.

This billing represents your agency's employees, who are reemployed and elected health insurance coverage through Kentucky Retirement Systems. Payment is due 30 days from the date of this memorandum. If your agency participates in EMARS, you may pay by Internal Transaction Agreement (ITA).

Please select this invoice for payment to be included with your next monthly Contribution Report. This invoice can be selected as part of the Summary submission process.

You may alternatively remit a check or money order payable to the Kentucky State Treasurer. Please include your Employer ID and the Invoice Number listed above on your check or money order.

Mail your payment and this voucher to our office at 1260 Louisville Road, Frankfort, Kentucky 40601.

Please contact your Employer Compliance and Education Representative at (502)696-8810 or 1-888-696-8810 if you have any questions.



DELINQUENT INVOICE TIMELINE

Start

ERCE rep will
contact
Reporting
Official

Review
delinquent
invoices and
discuss action
to be taken

30
days

ERCE rep will
follow up with
Reporting
Official

60
days

ERCE rep will
follow up with
Reporting
Official

ERCE
Manager will
contact Agency
Head

90
days

ERCE Director
will contact
Agency Head
by certified
mail

120
days

ERCE Director
will review
outstanding
invoices and
actions taken

ERCE will turn
employer over
to KRS Legal

STANDARD SICK LEAVE

Kentucky Revised Statute 61.546 and 78.616

Hours of unused sick leave at retirement for employees who work:			Converted months of service
4 hr/day	7.5 hr/day	8 hr/day	
44	82.5	88	1
128	240	256	2
212	397.5	424	3
296	555	592	4
380	712.5	760	5
464	870	928	6

KERS & SPRS Employers

- Employers are required to participate in the sick leave program
- Program administered per statute for KERS and SPRS employers

CERS & KERS (Quasi) Employers

- Employers elect to participate – cannot opt out after adoption of program
- Program universally administered by employer personnel policy and statute

STANDARD SICK LEAVE



Employee retired
with unused sick
leave hours
accrued



Hours are
converted to
months and added
to total service



Post retirement
audit completed on
employee's
account



STANDARD SICK LEAVE



Kentucky Retirement Systems

7034/Z999

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Sick Leave Billing Invoice

Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE
State: KY	Zip Code: 40000

Invoice Details

Invoice Number:	111111	Amount Due:	\$16,295.81
Cost ID:	999999		
Due Date:	12/31/2018		
Member ID:	200002	Last 4 Digits SSN:	0002
Employee Name:	JOHN DOE	Accrued Sick Leave Months:	4
		Cost:	\$16,295.81
		Total Due:	\$16,295.81

Payment Instructions

We have received authorization from you to credit the above retiree(s) with additional service based on unused sick leave. Please select this invoice for payment to be included with your next monthly Contribution Report. This invoice can be selected as part of the Summary submission process.

You may alternatively remit a check or money order payable to the Kentucky State Treasurer. Please include your Employer ID and the Invoice Number listed above on your check or money order.

Mail your payment and this voucher to our office at 1260 Louisville Road, Frankfort, Kentucky 40601.

Please contact your ECE representative Amanda Clark at (502) 696-8810 if you have any questions.



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Detail for Invoice Number: 111111
Cost ID: 999999
Member ID: 200002

Last 4 Digits SSN: 0002
Retirement Date: 3/1/2018
Comments:

I. FACTORS FOR AGENCY COST CALCULATION

A. Accrued Sick Leave	IN MONTHS: 4	IN YEARS: 0.333333
B. FINAL COMPENSATION	X	\$52,262.18
C. Current Age		50
D. FACTOR	X	0.83452757
TOTAL DUE=		\$16,295.81

FINAL COMPENSATION – the average salary used in the formula to calculate the employees retirement benefits

FACTOR – an actuarially determined value that is based on the employee's age, years of service credit, benefit factor, final compensation, and the amount of service being purchased at date of retirement.

EMPLOYER PENSION SPIKING

Kentucky Revised Statue 61.598 created pension spiking rules for members with an effective retirement date from January 1, 2014 to June 1, 2017

Fiscal Year	Creditable Compensation	Month of Service	% change	Spike?
2016/2017	\$ 2,800.00	1	3.3%	NO
2015/2016	\$ 32,500.00	12	7.7%	NO
2014/2015	\$ 30,000.00	12	8.4%	NO
2013/2014	\$ 27,500.00	12	25%	YES
2012/2013	\$ 22,000.00	12	10%	NO
2011/2012	\$ 20,000.00	12	n/a	n/a

EMPLOYER PENSION SPIKING



Spike detected
during employee
retirement
process



Form 7111, 7112,
and 6481 mailed
to Employer



Form 6481 **NOT**
returned by due
date



NOT due to Bona
Fide Promotion
or Career
Advancement

OR

EMPLOYER PENSION SPIKING



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6230/Z999

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Pension Spiking Invoice

Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

Invoice Details

Invoice Number:	111111	Amount Due:	\$2,467.29
Due Date:	12/31/2019		
Last 4 Digits SSN:	0002		
Member ID:	200002		
Member Name:	JOHN DOE		

Payment Instructions

KRS 61.598 provides for KRS to allow employers to pay Pension Spiking costs 'over a period, not to exceed one(1) year, without interest'. Consequently, you will have up to 12 months to pay the cost without being invoiced for interest payments. Lump sum payments should be applied to the invoice via Employer Self-Service. Incremental payments can only be made by check or money order.

If you submit a monthly summary, payment for this invoice can be included with your next monthly contribution report by selecting this invoice during the summary submission process. You may alternatively remit payment via check or money order.

To remit by check or money order, please include your employer code and the invoice number listed above on the check or money order made payable to the Kentucky State Treasurer. Mail your payment and this voucher to our office at 1260 Louisville Road, Frankfort, Kentucky 40601.

For employers reported by the Personnel Cabinet, you may also remit payment for this invoice via eMars. To remit by eMars please notify KRSFinanceGroup@kyret.ky.gov of the document number and amount once the transaction has been created and approved.

Please contact our office at (502) 696-8800 or 1-800-928-4646 if you have any questions.



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Pension Spiking Voucher



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Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

Invoice Details

Invoice Number:	111111	
Due Date:	12/31/2018	
Last 4 Digits SSN:	0002	Comments:
Member ID:	200002	
Member Name:	JOHN DOE	

Last Five Fiscal Year Analysis

Fiscal Year	Actual Compensation	Months	Employer Code	Increase	Spiking	Revised Compensation
2012-2013	\$955.62	1	Z999	N/A	NO SPIKING	\$955.62
2011-2012	\$21,166.37	12	Z999	55.35%	SPIKING	\$14,987.18
2010-2011	\$13,624.71	12	Z999	N/A	NO SPIKING	\$13,624.71
2009-2010	\$18,804.44	12	Z999	5%	NO SPIKING	\$18,804.44
2008-2009	\$17,908.96	12	Z999	8.05%	NO SPIKING	\$17,908.96
2007-2008	\$16,574.74	12	Z999	N/A	N/A	\$16,574.74

Cost Calculation Details

Member Age at Retirement	65
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Final Average Compensation Years

Fiscal Year	Actual Compensation	Revised Compensation
2011-2012	\$21,166.37	\$14,987.18
2009-2010	\$18,804.44	\$18,804.44
2008-2009	\$17,908.96	\$17,908.96
2007-2008	\$16,574.74	\$16,574.74
2005-2006	\$14,765.70	\$14,765.70

Plan Cost Details CERSNHZ

	Actual	Revised
Final Compensation (A)	\$17,844.04	\$16,608.20
Benefit Factor (B)	2.20%	2.20%
Total Service in Years (C.)	9.000000	9.000000
Early Retirement Factor (D)	100%	100%
Monthly Benefit (A*B*C*D/12)	\$294.43	\$274.04

MEMBER PENSION SPIKING REFUND

Kentucky Revised Statute 61.598(2) amended pension spiking rules for members with an effective retirement date on or after January 1, 2018

Fiscal Year	ACTUAL Creditable Compensation	Months of Service	% Change
2017/2018	\$35,803.66	12	25%
2016/2017	\$28,642.93	12	1.86%
2015/2016	\$27,755.84	12	-1.23%
2014/2015	\$28,348.80	12	1.78%
2013/2014	\$27,502.02	12	3.46%
2012/2013	\$26,548.85	12	n/a
Actual Final Compensation - \$29,610.65			

Fiscal Year	REVISED Creditable Compensation	Months of Service	% Change
2017/2018	\$31,507.22	12	10%
2016/2017	\$28,642.93	12	1.86%
2015/2016	\$27,755.84	12	-1.23%
2014/2015	\$28,348.80	12	1.78%
2013/2014	\$27,502.02	12	3.46%
2012/2013	\$26,548.85	12	n/a
Revised Final Compensation - \$28,751.36			

Only creditable compensation earned by the retiring employee on or after July 1, 2017, shall be subject to reduction under KRS 61.592 (2)

MEMBER PENSION SPIKING REFUND



Spike detected
during retirement
process



Agency notified
by mail of spike



Spike not due to
statutory
exemptions



MEMBER PENSION SPIKING REFUND



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Member Pension Spiking Refund Invoice

Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

Invoice Details

Invoice Number	111111	Amount Due:	(\$46.47)
Due Date	12/31/2018		
Last 4 digits SSN:	1000		
Member ID:	100001		
Member Name:	John Doe		

Instructions

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Member Pension Spiking Refund Voucher

Employer Information

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Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

Payment Details



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Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

Invoice Details

Invoice Number	111111	Comments:
Due Date	12/31/2018	
Last 4 digits SSN:	1000	
Member ID:	100001	
Member Name:	John Doe	

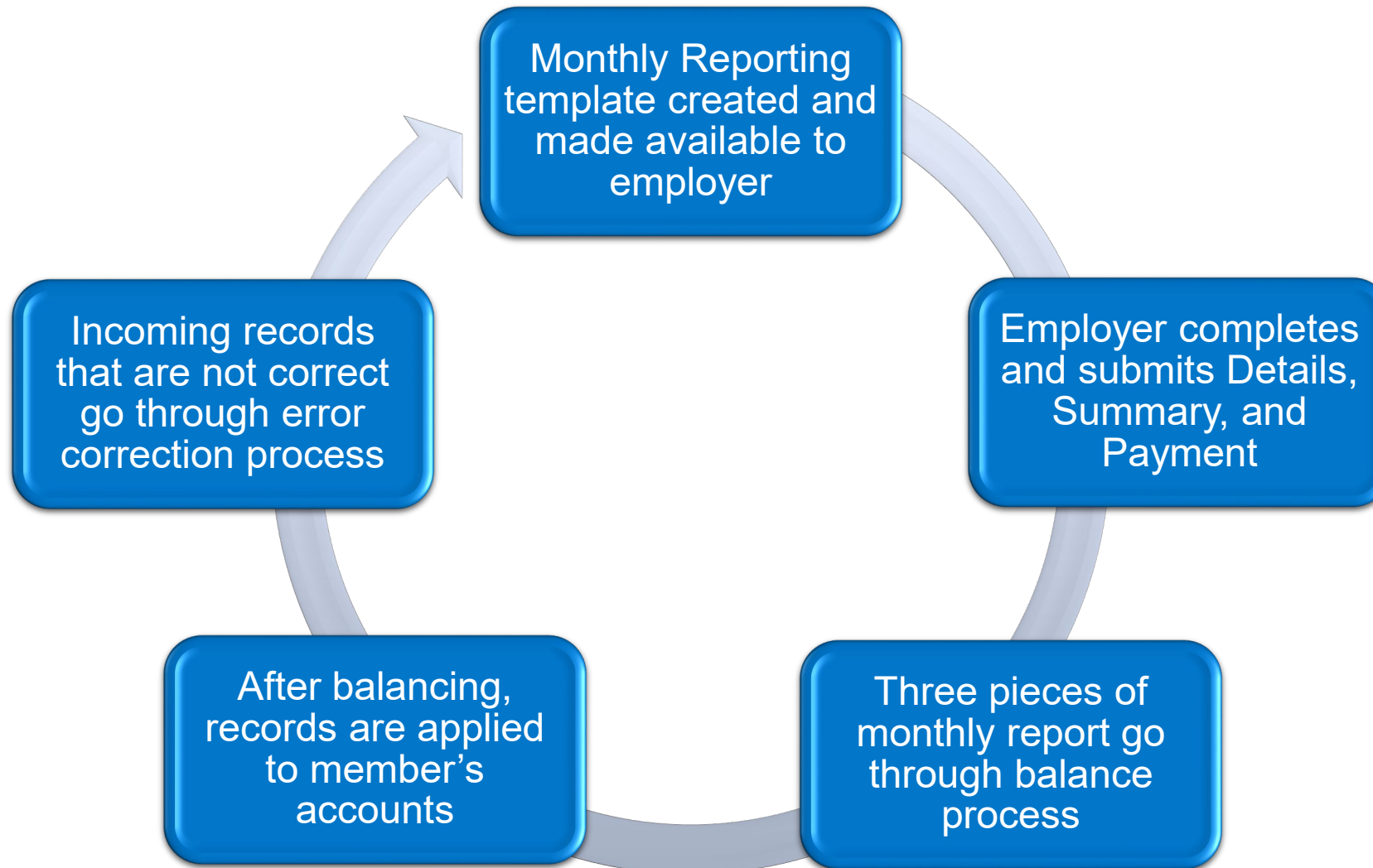
Last Six Year Fiscal Year Analysis

Fiscal Year	Actual Compensation	Months	Emp Code	Increase	Spiking	Revised Compensation
2017 - 2018	\$52,010.08	11	Z999	12.08%	SPIKING	\$51,080.63
2016 - 2017	\$48,642.93	12	Z999	1.86%	NO SPIKING	N/A
2015 - 2016	\$47,755.84	12	Z999	-1.23%	NO SPIKING	N/A
2014 - 2015	\$48,348.80	12	Z999	1.78%	NO SPIKING	N/A
2013 - 2014	\$47,502.02	12	Z999	-4.13%	NO SPIKING	N/A
2012 - 2013	\$49,548.85	12	Z999	0.00%	NO SPIKING	N/A

Cost Calculation Details

Member ID	Posting Date	Name	Amount
111111	7/1/2017	DOE, JOHN	(\$4.22)
111111	8/1/2017	DOE, JOHN	(\$4.22)
111111	9/1/2017	DOE, JOHN	(\$4.22)
111111	10/1/2017	DOE, JOHN	(\$4.22)
111111	11/1/2017	DOE, JOHN	(\$4.22)
111111	12/1/2017	DOE, JOHN	(\$4.22)
111111	1/1/2018	DOE, JOHN	(\$4.23)
111111	2/1/2018	DOE, JOHN	(\$4.23)
111111	3/1/2018	DOE, JOHN	(\$4.23)
111111	4/1/2018	DOE, JOHN	(\$4.23)

MONTHLY REPORTING



MONTHLY REPORTING



Monetary
variance
discovered during
balancing



Monetary
variance occurred
during error
correction



Monetary variance
occurred during
adjustment



MONTHLY REPORTING



Kentucky Retirement System

Perimeter Park West I 1260 Louisville Rd. I Frankfort KY 40601-6124
Phone: (502) 696-8800 I Fax: (502) 696-8822 I kyret.ky.gov

Monthly Report Invoice

Employer Code: Z999
Employer Name: City of Somewhere
Invoice #: 111111

ECE Primary Contact: Suzie Smith
ER Primary Contact: Johnny Jackson
Report Month: December 2018

Retirement System: CERS	Summary	Reported Detail	Adjustments While Balancing	Net Detail	Payment	Variance
Difference b/w Salary in detail & Salary in summary	51,763.12	55,460.62	0.00	55,460.62	N/A	3,697.50
Difference b/w EECON in detail & EECON in summary	2,588.15	2,773.03	0.00	2,773.03	N/A	184.88
Difference b/w HICON in Detail & HICON in summary	410.37	447.35	0.00	447.35	N/A	36.98
Difference b/w ERCON in detail & ERCON in summary	11,118.72	11,912.94	0.00	11,912.94	N/A	794.22
Difference b/w PPAD - EECON in detail & summary	0.00	0.00	0.00	0.00	N/A	0.00
Difference b/w PPAD - HICON in detail & summary	0.00	0.00	0.00	0.00	N/A	0.00
Difference b/w PPAD - ERCON in detail & summary	0.00	0.00	0.00	0.00	N/A	0.00
Difference b/w PPAD - EEINT in detail & summary	0.00	0.00	0.00	0.00	N/A	0.00
Difference b/w IPS - EECON in detail & summary	0.00	0.00	0.00	0.00	N/A	0.00
Difference between Net Payment due (summary) and payments applied		N/A	N/A	N/A		0.00
Total Differences:						1,016.08
Adjustments After Balancing:						(651.19)
Total Due:						364.89

MONTHLY REPORTING

If you are required to REFUND contributions from an employee NO LONGER employed

Process refund through payroll to withhold appropriate taxes

Issue refund check to employee

Turn refund over to State Treasury Unclaimed Property

If you are required to COLLECT contributions from an employee NO LONGER employed

Provide list of termed employees to ERCE

Contributions will be refunded

Omitted billings will be issued

HEALTH INSURANCE REIMBURSEMENT

KRS Tier 1
retiree
returns to
employment

+

Returning
retiree
remains on
retiree health
insurance

=

Employer
must
reimburse
KRS cost of
single level
premium

Kentucky Revised Statute 61.637(17)

HEALTH INSURANCE REIMBURSEMENT

Yes

Retired Reemployed

Full-time

Full-time less than 12
months

Part-time*

Intermittent*

-VS-

No

Non- Participating

Part-time**

Intermittent**

Seasonal

Temporary

Emergency

Interim (KERS)

Probationary (CERS)

* works the required average number of hours over the fiscal or calendar year (KRS 61.510)

** works less than the required average number of hours over the fiscal or calendar year (KRS 61.510)

HEALTH INSURANCE REIMBURSEMENT



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6230/Z999

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Health Insurance Reimbursements Invoice

Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

Invoice Details

Invoice Number: 100001
Due Date: 11/24/2018
Amount Due: \$2,813.52

Payment Instructions

You are required by KRS 61.637(17)(d)4 to reimburse Kentucky Retirement Systems for the single coverage health insurance premium for employees you have employed in a regular full time position after September 1, 2008, who have retired from one of the systems administered by Kentucky Retirement Systems. You only have to reimburse Kentucky Retirement Systems for the single coverage health insurance premium if your employee who is a retired member elected health insurance coverage through Kentucky Retirement Systems.

This billing represents your agency's employees, who are reemployed and elected health insurance coverage through Kentucky Retirement Systems. Payment is due 30 days from the date of this memorandum. If your agency participates in EMARS, you may pay by Internal Transaction Agreement (ITA).

Please select this invoice for payment to be included with your next monthly Contribution Report. This invoice can be selected as part of the Summary submission process.

You may alternatively remit a check or money order payable to the Kentucky State Treasurer. Please include your Employer ID and the Invoice Number listed above on your check or money order.

Mail your payment and this voucher to our office at 1260 Louisville Road, Frankfort, Kentucky 40601.

Please contact your Employer Compliance and Education Representative at (502)696-8810 or 1-888-696-8810 if you have any questions.



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Health Insurance Reimbursement Voucher

Employer Information



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Health Insurance Reimbursements Invoice

Employer Information

Employer Name: CITY OF SOMEWHERE	Employer Code: Z999
Address: 123 MAIN STREET	City: SOMEWHERE State: KY Zip Code: 40000

Invoice Details

Invoice Number: 100001
Due Date: 11/24/2018
Amount Due: \$2,813.52

Comments:

Member ID	Last 4 SSN Digits	Member Name	Posting Month	Amount Due
200000	0002	John Doe	9/2018	\$729.34
300000	0003	Jane Doe	9/2018	\$685.38
400000	0004	Bob Smith	9/2018	\$729.34
500000	0005	Mary Smith	9/2018	\$669.46
Total Due:				\$2,813.52

MONTHLY PACKET REPORTS

- ❖ What are Monthly Packet Reports?
- ❖ Demographic Errors
- ❖ Non-Participating/Part-Time
- ❖ Missing Employment End Date
- ❖ Missing HP 2
- ❖ Missing Form 6487 – Member PS

MONTHLY PACKET REPORTS



Monthly Report is submitted by the 10th of the month, run through automatic data review, then posted to KRS system.



25th of the month, MONTHLY PACKET is produced regarding issues on the member details in the newly posted Monthly Report.

DEMOGRAPHIC ERRORS



Demographic issues:

- Name
- Address
- Member ID
- Social Security Number
- Gender
- Date of birth

General issues:

- Sick leave



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

Perimeter Park West - 1260 Louisville Road - Frankfort, Kentucky 40601

kyret.ky.gov - Phone: 502-696-8800 - Fax: 502-696-8822



Demographic Errors Report

Z999 - CITY OF SOMEWHERE - January 2019

Errors were found on the following member records. Please verify employee information and correct for the next posting.

<u>Name</u>	<u>Contribution Group</u>	<u>Member ID</u>	<u>Social Security Number</u>	<u>Employment Begin Date</u>
SKYWALKER, LUKE Error Message:	CERS NHZ - without HIC	999999	XXX-XX-9999	1/1/2000
The member's Address fields on record with KRS were updated. (ER0116) The new address is 118 S CRESTMOOR AVE LOUISVILLE KY 40206-2737				
SOLO, HAN Error Message:	CERS NHZ - with HIC	88888	XXX-XX-8888	1/1/2009
The member's Address fields on record with KRS were not updated due to insufficient or inaccurate data. (ER0117)				
ORGANA, LEIA Error Message:	CERS NHZ - without HIC	77777	XXX-XX-7777	1/1/1992
Sick Leave Hours not reported and are required with this employment end reason. (ER0155)				
CALRISSIAN, LANDO Error Message:	CERS NHZ - Cash Balance	66666	XXX-XX-6666	1/1/2014
Invalid Prefix or Suffix reported. Member Record was not updated.(ER0060)				
KENOBI, BEN Error Message:	CERS NHZ - without HIC	55555	XXX-XX-5555	1/1/2015
The reported Last Name or First Name is different from KRS's master record and has been updated.(ER0110)				
TARKIN, GOV Error Message:	CERS NHZ - with HIC	44444	XXX-XX-4444	1/1/2011
A PO Box and physical address have been reported, the address was not updated. Please update to report either the PO Box OR physical address. (ER0119)				

NON-PARTICIPATING PART-TIME STATUS

Per **Kentucky Revised Statute 61.510 and 78.510**, a part-time employee who averages 100 or more hours over a fiscal or calendar year is eligible to participate.

Non-Participating Part Time employees who worked over 100 hours in that posting month

Per **Kentucky Revised Statute 61.680(6)** accumulated hours in same system will be used to determine eligibility for participation.

Non-Participating Part Time employees working in a participating position with another agency in that posting month.



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

Perimeter Park West - 1260 Louisville Road - Frankfort, Kentucky 40601

kyret.ky.gov - Phone: 502-696-8800 - Fax: 502-696-8822



Non-Participating Part-Time Status Report Z999 - CITY OF SOMEWHERE - January 2019

The following Employees were reported as Non-Participating Part-Time and worked 100 hours in the month. Please be aware that if the employee averages 100 hours over the fiscal or calendar year contributions will be billed.

<u>Name</u>	<u>Contribution Group</u>	<u>Member ID</u>	<u>Social Security Number</u>	<u>Report Month</u>	<u>Hours Worked</u>
SIMPSON, MARGE	CERS NHZ - Non-Participating	90909	XXX-XX-9090	1/1/2018	101.00
DUCK, DONALD	CERS NHZ - Non-Participating	91919	XXX-XX-9191	1/1/2018	188.55
JETSON, JUDY	CERS NHZ - Non-Participating	92929	XXX-XX-9292	1/1/2018	115.35
MOUSE, MINNIE	CERS NHZ - Non-Participating	93939	XXX-XX-9393	1/1/2018	108.00
BROWN, CHARLIE	CERS NHZ - Non-Participating	94949	XXX-XX-9494	1/1/2018	146.60
LIGHTYEAR, BUZZ	CERS NHZ - Non-Participating	95959	XXX-XX-9595	1/1/2018	195.31
RABBIT, ROGER	CERS NHZ - Non-Participating	96969	XXX-XX-9696	1/1/2018	173.00
FLINTSTONE, WILMA	CERS NHZ - Non-Participating	97979	XXX-XX-9797	1/1/2018	225.03
DINKLEY, VELMA	CERS NHZ - Non-Participating	98989	XXX-XX-9898	1/1/2018	110.00
FUDD, ELMER	CERS NHZ - Non-Participating	80808	XXX-XX-8080	1/1/2018	163.42

The following employees were reported as Non-Participating Part-Time but are also being reported by another participating employer. Please make the appropriate changes to your payroll and begin remitting contributions on the next monthly report. An omitted billing will be issued for any previous periods where contributions should have been remitted.

<u>Name</u>	<u>Contribution Group</u>	<u>Member ID</u>	<u>Social Security Number</u>	<u>Report Month</u>	<u>Posting Month</u>
BROWN, SALLY	CERS NHZ - Non-Participating	81818	XXX-XX-8181	1/1/2018	1/1/2018
QUEST, JONNY	CERS NHZ - Non-Participating	82828	XXX-XX-8282	1/1/2018	1/1/2018

MISSING EMPLOYMENT END DATE



Detail records have ceased being reported for the members on this report.

Did the employee:

- terminate employment?
- go on a leave without pay?
- not get added back on your report if they had been removed previously?

**Do not add the end date to this report and return it to Kentucky Retirement System.
Adjust the member record in ESS or contact your ERCE rep by secure email.**



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director
Perimeter Park West - 1260 Louisville Road - Frankfort, Kentucky 40601
kyret.ky.gov - Phone: 502-696-8800 - Fax: 502-696-8822



Missing Employment End Date Report Z999 - CITY OF SOMEWHERE - January 2019

The following members were not reported for the previous month(s). Please submit contributions or an employment end date for each member listed below.

<u>Name</u>	<u>Contribution Group</u>	<u>Member ID</u>	<u>Social Security Number</u>	<u>Employment Begin Date</u>	<u>Last Reported Contribution Date</u>
CHEVROLET, A	CERS NHZ - with HIC	11111	XXX-XX-1111	1/1/2010	12/2018
FORD, B	CERS NHZ - without HIC	21212	XXX-XX-2121	1/1/2000	12/2018
BUICK, C	CERS NHZ - Non-Participating	31313	XXX-XX-3131	1/1/2005	12/2018
CADILLAC, D	CERS NHZ - Cash Balance	414140	XXX-XX-4141	1/1/2014	12/2018
DODGE, E	CERS NHZ - with HIC	51515	XXX-XX-5151	1/1/2010	10/2018
CHRYSLER, F	CERS NHZ - Non-Participating	61616	XXX-XX-6161	1/1/2005	10/2018
DELOREAN, G	CERS NHZ - without HIC	71717	XXX-XX-7171	1/1/2000	10/2018
JEEP, H	CERS NHZ - Cash Balance	818180	XXX-XX-8181	1/1/2014	10/2018
PLYMOUTH, I	CERS NHZ - with HIC	91919	XXX-XX-9191	1/1/2005	9/2018
LINCOLN, J	CERS NHZ - Cash Balance	121210	XXX-XX-1212	1/1/2014	8/2018
OLDSMOBILE, K	CERS NHZ - Non-Participating	22222	XXX-XX-2222	1/1/2018	8/2018
MERCURY, L	CERS NHZ - Non-Participating	32323	XXX-XX-3232	1/1/2018	8/2018

MISSING FORM 2011 – HAZ DUTY CERT – HP2



The member's on this report have been employed in a position with the agency that has been approved for hazardous duty coverage with Kentucky Retirement Systems.

Log in to ESS and complete the eForm 2011 for quickest results.



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

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Missing Form 2011, Hazardous Duty Certification, HP-2 Report Z998 - COUNTY OF SOMEWHERE - January 2019

Please log into ESS and complete the missing HP-2 Form 2011 (located in Available Forms) for the employees listed below.

Note: If this form has already been submitted on this member for this period of employment, please disregard this request.

<u>Member ID</u>	<u>Social Security Number</u>	<u>Name</u>	<u>Employment Begin Date</u>	<u>Date of Original Request</u>	<u>Age of Request (in months)</u>
111110	XXX-XX-1110	APPLE, Z	12/1/2018	1/2019	1
122222	XXX-XX-1222	BANANA, Y	12/1/2018	1/2019	1
133333	XXX-XX-1333	CHERRY, X	12/1/2018	1/2019	1
144444	XXX-XX-1444	DATE, W	12/1/2018	1/2019	1
155555	XXX-XX-1555	ELDERBERRY, V	12/1/2018	1/2019	1
166666	XXX-XX-1666	FIG, U	12/1/2018	1/2019	1
177777	XXX-XX-1777	GRAPE, T	10/15/2018	11/2018	3
188888	XXX-XX-1888	HONEYDEW, S	10/15/2018	11/2018	3
199999	XXX-XX-1999	JAMBUL, R	10/15/2018	11/2018	3
121212	XXX-XX-1212	KIWI, Q	10/15/2018	11/2018	3
131313	XXX-XX-1313	LEMON, P	10/15/2018	11/2018	3
141414	XXX-XX-1414	MANGO, O	10/15/2018	11/2018	3
151515	XXX-XX-1515	NECTARINE, N	10/15/2018	11/2018	3
161616	XXX-XX-1616	PEACH, M	6/10/2018	7/2018	7
171717	XXX-XX-1717	RASPBERRY, L	6/10/2018	7/2018	7
181818	XXX-XX-1818	STRAWBERRY, K	6/10/2018	7/2018	7
191919	XXX-XX-1919	TANGERINE, J	6/10/2018	7/2018	7

MISSING FORM 6487 – MEMBER PENSION SPIKING



Kentucky Revised Statute 61.598 was amended in the 2017 legislation, creating Member Pension Spiking for members retiring on or after January 1, 2018.

Kentucky Retirement Systems provides the Form 6487 to report any exemptions established within this statute to reduce or remove the spike. The employer has 60 days to return the Form 6487.



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

Perimeter Park West - 1260 Louisville Road - Frankfort, Kentucky 40601

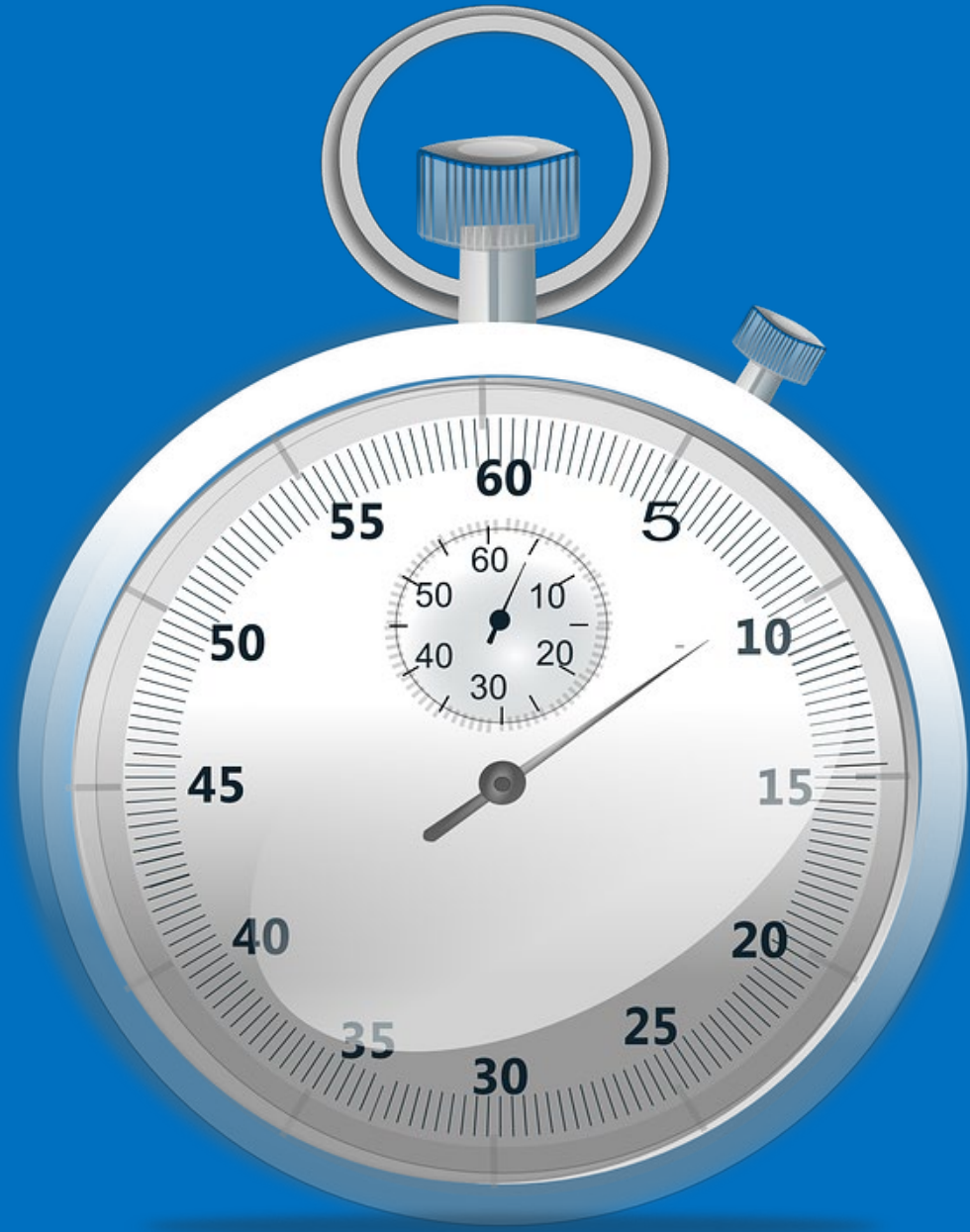
kyret.ky.gov - Phone: 502-696-8800 - Fax: 502-696-8822



Missing Form 6487, Request for Member Pension Spiking Exemption Amounts Z999 - CITY OF SOMEWHERE - January 2019

Please complete and return the Form 6487 Request for Member Pension Spiking Exemption Amounts for the following members.
Be sure to complete the Form 6487 in its entirety and include any required supporting documentation.
Forms should be returned within 60 days of receipt.

<u>Member ID</u>	<u>Social Security Number</u>	<u>Name</u>	<u>Date of Original Request</u>	<u>Age of Request (in days)</u>
70707	XXX-XX-7070	NEVADA, ANN	2/2018	293
71717	XXX-XX-7171	DAKOTA, BOB	4/2018	249
72727	XXX-XX-7272	UTAH, CARL	6/2018	205
73737	XXX-XX-7373	GEORGIA, DAVE	1/2019	55
74747	XXX-XX-7474	OHIO, ELI	11/2018	98
75757	XXX-XX-7575	INDIANA, FAYE	5/2018	228
76767	XXX-XX-7676	CAROLINA, GREG	6/2018	205
78787	XXX-XX-7878	OREGON, HAN	1/2019	55
79797	XXX-XX-7979	MONTANA, IRIS	8/2018	164
60606	XXX-XX-6060	HAMPSHIRE, JON	12/2018	76
61616	XXX-XX-6161	WYOMING, KEN	1/2019	55
62626	XXX-XX-6262	MICHIGAN, LYNN	5/2018	228



Let's
take a
break.

TOPICS FOR FILE/WEB EMPLOYERS

❖ Forms

❖ Averaging Process

❖ Legislative Changes

FORMS

❖ Where are my forms?

❖ **Employer Forms**

Form 2012 : Form 2015 : Form 2110

❖ **Member Forms**

Form 2011 : Form 6000 (Section H) :

Form 6487 : Form 6751/6752/6753

FORMS

Hard copy forms versus eForms – and where to get them...

The screenshot displays the 'Employer Self Service' portal. The top navigation bar includes links for 'Home', 'Report', 'Services', and 'Account', along with 'Site Help', 'Agency Admin (11111)', and a 'Log off' button. Below the navigation bar, there are two green buttons: 'Secure Email' and 'Contact Representative'. The main content area features a large heading 'Welcome to Employer Self Service!'. To the right, there is a dropdown menu titled '-- Available Forms --' with an 'Open' button. The dropdown menu is open, showing a list of forms. A red box highlights the bottom portion of the list, which includes eForms.

Employer Self Service Home Report Services Account Site Help Agency Admin (11111) Log off

Secure Email Contact Representative

Welcome to Employer Self Service!



-- Available Forms -- Open

- 2012 - Election or Rejection of Participation For ...
- 2015 - Certification of Position Status
- 2035 - Beneficiary Designation
- 2110 - Retirement System Determination - County At...
- 4225 - Verification of Past Employment
- 6481 - Employer Request for Post-Determination of ...
- 6486 - Authorization for Release of Retirement Acc...
- 6751 - Member and Employer Certification Regarding...
- 6760 - County Police or Sheriff Appointment of Ret...
- 6764 - Recertification of Retired Police Officer
- 6766 - Appointment of Retired School Resource Offi...
- 7005 - Resolution of Agency Transferring From Non-...
- 7008 - Resolution of Agency Transferring From Non-...
- 7011 - Hazardous Participation Certification Form ...
- 7012 - Hazardous Coverage Acknowledgement
- 7013 - Hazardous Participation Certification Form ...
- 7025 - Position Questionnaire
- 7071 - Employer Self Service Employer Administrato...
- 7072 - Reporting/Balancing Employer Acknowledgment
- 7077 - Checklist For CERS Hazardous Petitions
- 7121 - Probationary Period Information
- 7250 - Verification of Payments Outside Regular Wa...
- 7280 - Employer Certification for Installment Purc...
- 7725 - Request for Estimated Actuarial Cost of Vol...
- e2011 - Hazardous Duty Certification H.P.-2
- e2020 - Advice of Personnel Action
- e2023 - Leave Without Pay Verification
- e4150 - Certification of Employment in a Hazardous...
- e4225 - Verification of Past Employment
- e8030 - Employer Job Description

FORM 2012

ELECTION/REJECTION FOR MAYORS & MEMBERS OF CITY LEGISLATIVE BODIES



- ❖ Newly elected Mayors or members of City Legislative bodies who are in a participating full-time position who have never participated in CERS previously have the right to elect or reject participation with Kentucky Retirement System

	Kentucky Retirement Systems Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124 Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov	
Print Form		Form 2012 Revised 07/2010
Election or Rejection of Participation For Mayors & Members of City Legislative Bodies		
Mayor/Council Information		
Name: _____		Social Security Number: _____
Participation Status		
I, _____, occupying a regular full-time position with		
_____ as a _____		
_____ as a _____		
<input type="checkbox"/> Elect <input type="checkbox"/> Reject		
membership in the County Employees Retirement System pursuant to the provisions of KRS 78.540(1).		
Notice: Persons who elect to participate under this subsection may purchase service credit for any prior years by paying a		

FORM 2015

CERTIFICATION OF POSITION STATUS FOR MASTER COMMISSIONERS



❖ Newly elected Master Commissioners must submit the Form 2015 with the order appointing them, to the Kentucky Retirement Systems

	Kentucky Retirement Systems Perimeter Park West • 1280 Louisville Rd. • Frankfort KY 40601-8124 Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov	
Print Form		Form 2015 Revised 08/2010
Certification of Position Status		
Member Information		
Member Name:	SSN:	Employment Date:
Address:	City:	State: Zip Code:
Employment Status		
I, _____, do certify that I am employed as _____ for _____ <i>Position County</i>		
Further, I affirm that I have checked the block below which describes my employment status as defined by KRS 61.510(21).		
<input type="checkbox"/> REGULAR FULL-TIME, i.e., positions that require a minimum average of one hundred (100) hours of work per month in the performance of duty averaged over a calendar or fiscal year.		
<input type="checkbox"/> PART-TIME, i.e., positions which may be permanent in duration, but which require less than a minimum average of 100 hours of work per month in the performance of duty.		
Signature: _____		Date: _____

FORM 2110

RETIREMENT SYSTEM DETERMINATION FOR COUNTY ATTORNEY EMPLOYEES



- ❖ For employees of the County Attorney, the system they participate in is determined by either their prior service within Kentucky Retirement System or if they have not prior service then by their current job duties.

	Kentucky Retirement Systems Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-8124 Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov	
Print Form		Form 2110 Revised 03/2018
Retirement System Determination - County Attorney Employees Required by 105 KAR 1:250		
Employee Information		
Employee Name:		Member ID:
Employment Date:	Position Title:	
Employer Name:		
Retirement System Membership Determination		
<input type="checkbox"/> KENTUCKY EMPLOYEES RETIREMENT SYSTEM (KERS)		
1. The employee's job functions are related to the prosecutorial duties of the county attorney's office; or		
2. The employee's job functions are related to child support enforcement and KERS is the system consistent with the funding and operational methods of the office.		
<input type="checkbox"/> COUNTY EMPLOYEES RETIREMENT SYSTEM (CERS)		
1. The employee's job functions are related to the legal representation of the fiscal court and other county officials; or		
2. The employee's job functions are related to child support enforcement and CERS is the system consistent with		


FORM 2011

HAZARDOUS DUTY CERTIFICATION (HP-2) FORM

- ❖ Hazardous duty employees must have a Form 2011 for every hazardous position they hold while participating in Kentucky Retirement Systems.

	Kentucky Retirement Systems Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124 Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov		Form 2011 Revised 12/2010
Hazardous Duty Certification H.P.-2			
Member Information			
Member Name:		Member ID:	Age:
Title of Position:			
Effective Date of Coverage:			
Hazardous Employment and Physical Examination Certification			
<p>WHEREAS, the Governing Body of the Department or Agency indicated below is aware of the laws and provisions established under KRS 61.592 providing hazardous position coverage under the Kentucky Retirement Systems;</p> <p>WHEREAS, the Board of Trustees of the Kentucky Retirement Systems has approved hazardous retirement coverage for the positions certified to it by this agency;</p> <p>NOW THEREFORE, the Department or Agency Head certifies that the above employee is now working regularly full-time in a hazardous position as defined in KRS 61.592 and further states that the employee received a physical examination on _____ as a requirement for employment in this position. Date of physical examination must be within 12 months of the member's effective date of hazardous position coverage. KRS requests a copy of the physical examination record accompany this form.</p> <p>The Agency is cognizant of the fact that if there is any change in the work assignment or classification of the above individual, a new Form H.P.-2 shall be submitted. Additionally, if the change would result in duties that no longer could be classified as hazardous, the individual is to be transferred from hazardous retirement coverage to non-hazardous coverage.</p>			

EMPLOYER CERTIFICATION OF LEAVE BALANCES AND FINAL SALARY

	
Section H - Employer Certification of Leave Balances and Final Salary	
<p>Section H must be completed by your current employer and returned to Kentucky Retirement Systems in order to include future salary, service and sick and compensatory leave balances in your estimated retirement allowance. If you are currently employed by more than one participating employer, each employer should complete a copy of Section H of this form. If you do not have the employer complete Section H of this form, Kentucky Retirement Systems will exclude all leave balances from the estimated retirement allowance. Your estimated retirement allowance and benefits are subject to post retirement audit and adjustment after retirement.</p>	
Employer Name:	Employer Code:
Member Name:	Member ID:
Termination Date:	
Employer's Report of Leave Balances as of:	
<p>Does your agency participate in a sick leave program administered by KRS? <input type="radio"/> Yes <input type="radio"/> No</p> <p>If yes above, select the type of sick leave plan: <input type="radio"/> Standard <input type="radio"/> Alternate</p> <p>Does the above member work an average of 21 days per month? <input type="radio"/> Yes <input type="radio"/> No</p> <p>If no above, please provide an Alternate Average Working Days Per Month: _____</p>	
<p>Standard Sick Leave Program: If participating in the standard sick leave program, please provide the following information.</p> <p>Note: Contributions <u>should not be withheld</u> from standard sick leave lump sum payouts.</p>	
Accumulated Sick Leave (in hours):	Hours in a Sick Leave Day:
<p>Alternate Sick Leave Program: If participating in the alternate sick leave program, please provide the following information.</p>	

[illegible]

MEMBER PEN

❖ If a member is found to
if the spike is or is not



Part 1 - Member Information

Employer Information

Employer Name:

Member Information

Member Name:

The retiree's salary for the fiscal year preceding the retirement shall be the final compensation for the fiscal year preceding the retirement.

7/1/2017 - 6/30/2018

7/1/2016 - 6/30/2017

7/1/2015 - 6/30/2016

7/1/2014 - 6/30/2015

Part 2 - Exemption Amounts

Employer Information

Employer Name: City of

Member Information

Member Name: John

Fiscal Year

7/1/2017 - 6/30/2018

7/1/2016 - 6/30/2017

7/1/2015 - 6/30/2016

7/1/2014 - 6/30/2015

7/1/2013 - 6/30/2014

7/1/2012 - 6/30/2013

*If any salary amount is added in the fiscal year, the exemption is required to be completed.

Part 3 - Bona Fide Promotion or Career Advancement Exemption

Employee Information

Please Check One: ☐ New Hire/Rehire ☐ Current Employee Member ID or SSN:

Name:

Change/Hire Date:

Complete the following section based on the employee's job description prior to promotion or career advancement (if the employee was a new hire/rehire, provide information about the employee's prior job).

Employee's job title prior to promotion or career advancement:

Describe the employee's job duties prior to promotion or career advancement. Please attach a job description if available.

Complete the following section based on the employee's job description after promotion or career advancement.

Employee's job title after promotion or career advancement:

Describe the employee's job duties prior to promotion or career advancement. Please attach a job description if available.

If applicable, attach an organizational chart reflecting the employee's position both prior to and after promotion or career advancement. Provide any additional information that you would like to be considered by Kentucky Retirement Systems regarding the employee's promotion or career advancement. You may attach additional documentation if necessary.

Certification

I hereby certify that I have full knowledge of the penalty in KRS 532.100 related to falsification of records and the information provided is true and accurate.

Agency Head Signature: _____

Date: _____

Agency Head Printed Name: _____

AVERAGING PROCESS

Q. Why does Kentucky Retirement System average the member's account?

A. To determine if a person should be participating.

According to **Kentucky Revised Statute 61.510(21)** and **78.510(21)** a regular full-time position means the position averages 100 or more hours over a fiscal or calendar year.

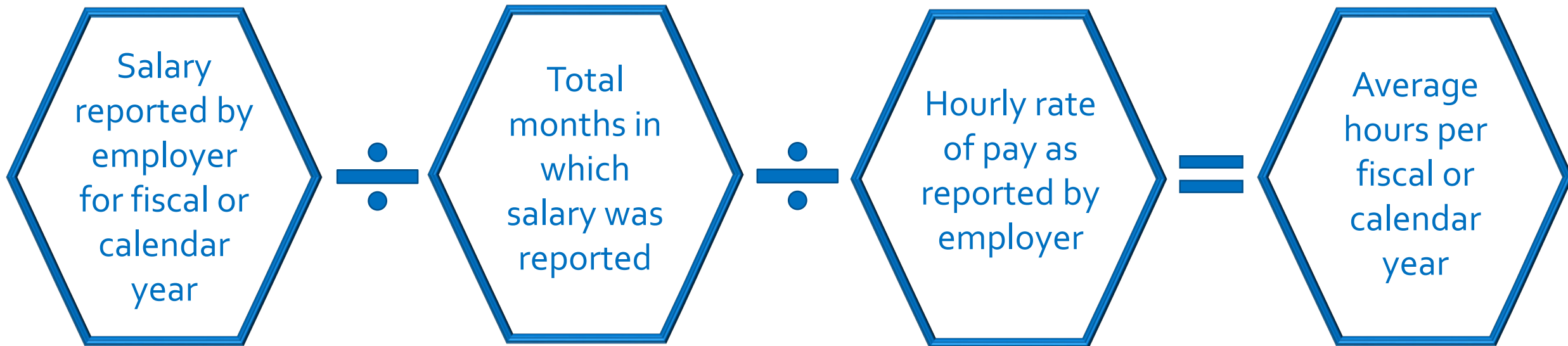
AVERAGING PROCESS

Q. How does Kentucky Retirement System average the member's account?

A. Kentucky Retirement System averages over the fiscal year, then over the calendar year if the fiscal year calculation does not average.

AVERAGING PROCESS

We use a formula for this averaging calculation:



If the average is a fraction, we use regular rounding.
99.4 rounds down to 99, and 99.5 rounds up to 100

2019 LEGISLATIVE UPDATES

House Bill 55

- Voids the retirement of an elected official participating in KRS who retires and is elected to the same office within twelve (12) months of retiring.

House Bill 80 (KRS housekeeping bill).

- Allows electronic balloting for Trustee elections and synchronizes the two separate CERS elections into one election cycle
- Grants KRS more authority to work cooperatively with participating agencies who are delinquent with their monthly reporting requirements; and it gives KRS permission to deposit the 1% employee contribution for retiree health for Tier 2 and Tier 3 members into an account that lets the money be better used for paying premiums.

2019 LEGISLATIVE UPDATES

House Bill 381

- Allows postsecondary institutions to employ retired police officers who meet certain eligibility requirements. The officer may serve for a term not to exceed one year, but the one year employment term may be renewed annually.

House Bill 419

- Requires members to certify at the time of retirement that no prearranged agreement exists between the member and any participating agency
- Provides that a reemployed retiree shall no longer be required to notify the systems if their reemployment, contracting, volunteering, or serving as a leased employee first occurs with a participating agency after a period of 12 months following the member's initial retirement date.

**Kentucky Retirement Systems**

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Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Employer Certification of Independent Contractor / L**Member Information**

Reemploying Employer:

Member Name:

Start date:

My name is:

or authorized designee of the employer participating in the Kentucky Retirement Systems, where the above referenced member will be providing services as ☐ an Independent Contractor ☐ a L

The position title and principal job duties that the member will provide (please describe the job title and principal volunteer duties below and attach additional pages if necessary):

Participating Employer Inquiry

As the agency head, appointing authority or authorized designee of the participating employer, I have conducted an inquiry and confirm the following:

- The participating employer previously employed the member as ☐ leased employee or ☐ none.
- The participating employer issued a Request for Proposal (RFP) provided by the member. ☐ Yes ☐ No
- The participating employer will require the member to comply with the terms and conditions of the contract for services to be provided. ☐ Yes ☐ No
- The participating employer will require the member to adhere to the policies and procedures of the participating employer. ☐ Yes ☐ No
- The participating employer will provide the member with training experienced employees of the participating employer. ☐ Yes ☐ No
- The participating employer will require the member to provide services using the participating employer's tools and equipment. ☐ Yes ☐ No
- The participating employer will require the member to provide services using the member's own tools and equipment. ☐ Yes ☐ No
- The participating employer will require the member to work full-time. ☐ Yes ☐ No
- The participating employer will pay the member a salary or hourly wage. ☐ Yes ☐ No
- The participating employer will pay the member a flat fee for all

**Kentucky Retirement Systems**

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**Form 6753**

06/2019

Employer Certification of Volunteer**Member Information**

Reemploying Employer:

Employer Code:

Member Name:

Member ID:

Volunteer start date:

My name is:

I am the agency head, appointing authority, or authorized designee of the employer participating in the Kentucky Retirement Systems, where the above referenced member will be volunteering as (please describe the job title and principal volunteer duties below and attach additional pages if needed):

Participating Employer Inquiry

As the agency head, appointing authority or authorized designee of the participating employer, I have conducted an inquiry and confirm the following:

- The member ☐ was ☐ was not previously employed by the participating employer.
- The member ☐ did ☐ did not previously receive creditable compensation from the participating employer.
- The member ☐ did ☐ did not previously earn retirement service credit from the participating employer.
- The member ☐ is ☐ is not volunteering for the participating employer freely and without pressure or coercion.
- The member ☐ will ☐ will not receive compensation for volunteering for the participating employer.
- The member ☐ will ☐ will not receive reimbursement from the participating employer for actual expenses incurred while volunteering.
- The member ☐ will ☐ will not receive a nominal fee in the amount of \$ _____ for volunteer services performed for the participating employer.

Participating Employer Certification

I acknowledge that, subject to penalty of perjury for providing false information in accordance with KRS 523.010 to 523.110, the information provided herein is true and accurate.

Signature: _____

Job Title: _____

Date: _____

RS Form W-2 ☐ Yes ☐ No or an IRS Form 1099-MISC

the member's salary or wages for services provided to the

any business or travel expenses incurred while performing services.

the right to voluntarily terminate the work relationship without

de similar services to other participating employers, business is performing services for the participating employer.

contract other persons on behalf of the member to provide services for

and supervise employees for the participating employer in the

ent relationship with the participating employer are attached to this

ween the participating employer and member.

ween the participating employer and a third party or staffing participating employer.

the solicitation of services that are to be provided by the

ing that any person who provides a false statement, report, or with KRS 523.010, et seq.

e: _____ Date: _____

THANK YOU FOR YOUR ATTENTION



QUESTIONS?

LEGAL NOTICE

This presentation is written in plain language for use by public employers and employees who are subject to coverage under the Kentucky Retirement Systems. It is not intended as a substitute for federal or state law, namely the Kentucky Revised Statutes, the Kentucky Administrative Regulations, or the Internal Revenue Code, nor will its interpretation prevail should a conflict arise between it and the Kentucky Revised Statutes, Kentucky Administrative Regulations, or Internal Revenue Code. Rules governing the retirement system are subject to change periodically either by statute of the Kentucky General Assembly, regulation of the Kentucky Retirement Systems, or regulation of the Internal Revenue Code. If you have questions about this material, please contact our office or seek legal advice from your attorney. Notwithstanding the foregoing, upon the discovery of any error or omission in system records, the system shall correct all records including but not limited to, membership in the system, service credit, member and employer contributions, and benefits paid and payable. See KRS 61.685.