



ARREARAGE/REFUND ADJUSTMENT TO PRIOR CONTRIBUTION REPORT

(Six Months or Less/Erroneous Year of Service/Service Purchase)

■ Important – Read instructions carefully. Send this completed form to KPERS immediately, then include the adjusted contributions in your next KPERS remittance.

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

■ Part A – General Information

- 1. Social Security Number: _____ - _____ - _____
- 2. Member Name (First, MI, Last): _____
- 3. KPERS Employer Number: _____
- 4. Employer: _____
- 5. Annual Report Year to be Adjusted: _____
- 6. Did you give the employee the option to pay his or her contribution for this arrearage? Yes No
- 7. Is the employee paying his or her contribution for this arrearage? Yes No
- 8. Employee Signature: _____

■ Part B – Regular Contribution Adjustments – A member type (#2) is required only for State of Kansas. A reason code is required when reporting an end date (#4). See Arrearage Adjustment Factor Table (K-17 Table) for reason codes (#5).

1. Dept. #	2. Member Type	3. Begin Date	4. End Date	5. Reason Code	6. Gross Wages	\$ _____.
___	_____	___/___/___	___/___/___	_____	Adjustments to Gross Wages	-\$ _____.
					KPERS-Covered Wages	\$ _____.

7.	Employee Contributions Previously Reported	\$ _____.
8.	Employee Corrected Contributions	\$ _____.
9.	If #7 is greater than #8, enter the difference as a credit (CR). If #8 is greater than #7, enter the difference as a debit (DR).	\$ _____.
10.	Employer Contribution: (Appropriate Employer Rate Factor _____ X Item 9)	\$ _____.
11.	Employer Insurance: (Insurance Rate Factor _____ X Item 9)	\$ _____.
12.	Total employee and employer contributions (Items 9 + 10 + 11). If Employer only (Items 10 + 11).	\$ _____.

■ Part C – Service Purchase Contribution Adjustments

1. Dept. #	2. Double or Triple	3. Begin Date	4. End Date	5. Deduction Percentage	6. Employee Contributions Previously Reported	7. Employee Corrected Contributions
___	_____	___/___/___	___/___/___	_____	\$ _____.	\$ _____.
8.	If #6 is greater than #7, enter the difference as a credit (CR). If #7 is greater than #6, enter the difference as a debit (DR).					\$ _____.

■ Part D – Designated Agent Signature

Designated Agent Signature: _____ Month/Day/Year: ____/____/____

INSTRUCTIONS FOR K-17OPT FORM

This form is used to adjust any period for which you have already submitted an Annual Contribution Report. It is also used to correct certified contributions preprinted on your Annual Report (i.e. retirement, death).

Complete this form when the error is detected and send it to KPERS immediately. You may adjust one member and one year only per form. If you have three members to adjust for one year each, three forms are required. If you have one member to adjust for five years, you will need five forms.

■ Part A – General Information

1. Enter the member's Social Security number.
2. Enter the member's first name, middle initial and last name.
3. Enter the employer's (4) four-digit identification number. State agencies, enter the state agency number preceded by the capital letter "S."
4. Enter the name of the participating employer.
5. Enter the Annual Report year to be adjusted.
6. Mark the corresponding box to indicate whether or not you gave the employee the option to pay his or her portion of the arrearage. An employee must pay contributions for the quarter in which the error was found, but contributions for other quarters are optional. If an employee does not choose to make up contributions for optional quarters, he or she will not receive service credit for those quarters. If an employee has optional quarters, you must provide them with the option to pay.
7. Mark the corresponding box to indicate employee's choice to pay his or her contributions for optional quarters.
8. The employee's signature is required unless he or she is due a refund.

■ **Part B – Regular Contribution Adjustments** – A member type (#2) is required only for State of Kansas. A reason code is required when reporting an end date (#4). See Arrearage Adjustment Factor Table (K-17 Table) at www.kpers.org for reason codes (#5).

1. This is the department the member appears in on your report. For many employers this item is not necessary. Check your Annual Report if unsure.
2. Only State agencies are required to provide this information. Central payroll has the appropriate codes.
3. Complete this line only if the member began employment during the year adjusted.
4. Complete this line only if the member ends employment during the year adjusted.
5. A reason code is required when reporting an end date for the period being adjusted. Reason codes are listed on the Arrearage Adjustment Factor Table (K-17 Table).
6. Calculate the member's KPERS-covered wages. You have the option to use one or two entries to submit data: Gross Wages and Adjustments to Gross Wages.

Option 1: Enter KPERS-Covered Wages in the Gross Wages field. Leave Adjustments to Gross Wages blank.

Option 2: Enter Gross Wages and Adjustments to Gross Wages to calculate KPERS-Covered Wages.

The formula to calculate KPERS-Covered Wages is:

Gross Wages - Adjustments to Gross Wages = KPERS-covered wages.

If you have questions about what to report as KPERS-Covered Wages, please see the document "What Compensation to Include in KPERS Compensation" in the Employer Manual section at www.kpers.org.

7. Employee contributions previously reported on the report being corrected. This must be completed.
8. Corrected contributions are the total contributions that should have been reported for the adjustment period.
9. If #7 is greater than #8, enter the difference as a credit (you over-reported). If #8 is greater than #7, enter the difference as a debit (you under-reported).
10. Employer contribution: The appropriate employer rate factor can be found on the Arrearage Adjustment Factor Table (KPERs-17 Table). This calculation must be rounded to the nearest cent. The rate factor allows you to use the employee contribution total to determine the employer contribution.
11. Employer insurance contributions: The appropriate insurance rate factor can be found on the Arrearage Adjustment Factor Table (KPERs-17). This calculation must be rounded to the nearest cent.
12. Total employee and employer contributions (sum of lines 9 + 10 + 11), if the employee is paying his/her contributions. Send the form to KPERs immediately. If reporting debits, add them to your next employer web portal remittance in the "Additional Misc Amount" field. If reporting credits, contact KPERs to request a credit memo or check. If this is an "employer only" arrearage, the total is the sum of lines 10 and 11 only.

■ Part C – Service Purchase Contribution Adjustments

This section is only used if the member had service purchase contributions reported incorrectly on a previous Annual Report. Service purchase contributions should never be included with regular contributions, because regular contributions are subject to employer and insurance contributions, and service purchase contributions are not.

1. This is the department the member appears in on your report. For many employers this item is not necessary. Check your Annual Report if unsure.
2. "Double" or "Triple" is the type of additional contributions.

A "double deduction" purchases one additional quarter of service credit. A triple deduction purchases two additional quarters of service credit. If the member had both types during the adjustment period, then each type must be reported on a separate form.
3. Complete the Begin Date only if the additional contributions began during the adjustment period.
4. Complete the End Date only if the additional contributions ended during the adjustment period.
5. Deduction Percentage: This is the service purchase deduction percentage used to calculate the member's payroll deduction. These percentages are found in the service purchase tables provided in the employer manual at www.kpers.org.
6. Employee Contributions Previously Reported: This is the service purchase contributions reported on the Employee Additional Contributions Report for the period being corrected only. Regular contribution adjustments are made under Part B.
7. Employee Corrected Contributions: This is the service purchase contributions which should have been reported on the Employee Additional Contributions Report for the period being corrected.
8. If #6 is greater than #7, enter the difference as a credit (you over-reported). Contact KPERs to request a credit memo or check.

If #7 is greater than #6, enter the difference as a debit (you under-reported). You will need to add this amount to your next employer web portal remittance in the "Additional Misc Amount" field. Be sure to send the form to KPERs immediately, even though your remittance may be later.

■ Part D – Designated Agent Signature

1. The designated agent must sign and date the form. The Retirement System will accept only the designated agent's signature on file or an authorized representative whose signature is also on file.