

**FINANCE AND ADMINISTRATION CABINET  
KENTUCKY TEACHERS' RETIREMENT SYSTEM  
(Amendment)**

**102 KAR 1:195. Employer reports.**

RELATES TO: KRS 161.560, 161.643.

STATUTORY AUTHORITY: KRS 161.310

CERTIFICATION STATEMENT:

NECESSITY, FUNCTION, AND CONFORMITY: KRS 161.560 provides that employers shall submit payroll reports, contribution lists, and other data as may be required by administrative regulation of the board of trustees. KRS 161.643 provides that employers shall submit an annual summary report of days employed, compensation paid, and other data as required by administrative regulation of the board of trustees. This administrative regulation sets out the procedures to be followed and data to be provided by employers in their reports to the Teachers' Retirement System.

Section 1. Employers shall submit a complete report of all member contributions to the Teachers' Retirement System at the close of each fiscal year. These reports must be received by the Teachers' Retirement System no later than August 1 of each year. The Teachers' Retirement System shall determine the information required in the reports.

Section 2. Employers shall provide to the Teachers' Retirement System, upon request, information relating to the dates that the members are paid and other information related to the payroll deduction of member contributions to the Teachers' Retirement System.

Section 3. The Teachers' Retirement System may require special reports of all member contributions to the system at the times it is deemed necessary and in the best interest of the system.

Section 4. School districts and education cooperatives shall provide to Teachers' Retirement System no later than August 1 of each year the following:

- (1) The total accumulated sick leave days as of June 30 for all employees participating in Teachers' Retirement System in a covered position;
- (2) A copy of all leave policies; and
- (3) A copy of all salary schedules for which an employee participating in Teachers' Retirement System receives compensation and from which retirement contributions are withheld.

(8 Ky.R. 784; eff. 3-1-1982; 17 Ky.R. 2483; eff. 4-5-1991; Crt eff. 7-3-2019; 51 Ky.R. 961; eff. 5-6-2025.)

*BRENDA MCGOWAN, Chairperson*

APPROVED BY AGENCY: September 16, 2024

FILED WITH LRC: September 26, 2024 at 11:45 a.m.

PUBLIC HEARING AND COMMENT PERIOD: A public hearing on this administrative regulation shall be held on 23 December 2024, at 9:00 a.m. Eastern Time at the offices of the retirement system at 479 Versailles Road, Frankfort, Kentucky. Individuals interested in being heard at this hearing shall notify this agency in writing by five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing was received by that date, the hearing may be cancelled. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comment shall be accepted through 31

December 2024. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Robert B. Barnes, Deputy Executive Secretary of Operations and General Counsel, Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky 40601, telephone (502) 848-8508, facsimile (502) 573-0199, email at [Beau.Barnes@trs.ky.gov](mailto:Beau.Barnes@trs.ky.gov).