INFORMATIONAL CIRCULAR NO.: 21-P-020 *Supersedes 20-P-040*

DATE: June 22, 2021

SUBJECT: Fiscal Year 2022 Payroll Contribution Rates

EFFECTIVE DATE: Pay Period Beginning June 13, 2021; Ending June 26, 2021; Paid July 9, 2021

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APPROVAL:

SUMMARY: Fiscal Year 2022-Employee/Employer Matching Share of Payroll Contributions and Retirement Plans

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The attached schedules contain employer's contribution rates for KPERS, unemployment insurance, state leave assessment, group health insurance, and worker's compensation insurance for fiscal year 2022. The fiscal year 2022 rates will become effective with the on-cycle payroll period beginning June 13, 2021, ending June 26, 2021 and paid July 9, 2021. The withholding rates for OASDI, Medicare, federal income taxes, and Kansas income taxes remain unchanged for the remainder of calendar year 2021.

For Fiscal Year 2022, the employer's contribution to KPERS Death and Disability Insurance will be 1.00% (except for retirement codes J1, J2, J3 which are .4%). Since SHARP uses pay period end dates to determine if the KPERS Death and Disability Insurance contribution is taken, no contribution will be taken for paycheck adjustments with payroll period end dates that contain an original check date within a moratorium period. Previous moratoriums for KPERS Death and Disability Insurance contributions were in place for payroll periods with an original check date between April 1, 2010 and June 30, 2010; between April 1, 2011 and June 30, 2011; between April 1, 2012 and June 30, 2012; between April 1, 2013 and June 30, 2013; between March 25, 2016 and September 30, 2017; and between July 10, 2020 and June 25, 2021.

For Regent institutions, previous moratoriums do not extend to members of Board of Regents retirement plans who elect to continue the Death and Disability Insurance coverage while on leave without pay under the provisions of K.S.A. 74-4927a(8), which specifically requires the "employee" to remit the required contribution while on leave without pay.

The Office of Accounts and Reports, Payroll Systems Team will update the SHARP system to reflect the changes in employer's contribution rates. Regents' institutions are responsible for ensuring the changes in rates are made in their individual systems. Regents' institutions are also responsible for ensuring that the SMART INF06 impacts the correct fiscal year and account codes.

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Attachments