*Informational Circular 01-P-008  
September 6, 2000  
Attachment A*

**Example 1**: Non-exempt, terminating employee who began working for the state on or after July 1, 1993.

Timesheet as paid through on-cycle payroll:

|  |  |  |
| --- | --- | --- |
| **Earnings Code** | **Hours** | **Amount** |
| REG | 80.00 | 880.00 |
| VLN | 105.00 | 1155.00 |
| CTP | 12.00 | 13.20 |
| HTP | 8.00 | 88.00 |

Timesheet as adjusted by agency to generate KPERS refund:

|  |  |  |
| --- | --- | --- |
| **Earnings Code** | **Hours** | **Amount** |
| REG | 80.00 | 880.00 |
| VLN | 105.00 | 1155.00 |
| CTP | 12.00 | 132.00 |
| HTP | 8.00 | 88.00 |
| VLN\* | -105.00 | -1155.00 |
| VLT\* | 105.00 | 1155.00 |
| CTP\* | -12.00 | -132.00 |
| CTK\* | 12.00 | 132.00 |
| HTP\* | -8.00 | -88.00 |
| HTK\* | 8.00 | 88.00 |

|  |
| --- |
| \*New rows entered by agency. |

**Example 2**: Non-exempt, retiring employee who began working for the state on or after July 1, 1993.

Timesheet as paid through on-cycle payroll:

|  |  |  |
| --- | --- | --- |
| **Earnings Code** | **Hours** | **Amount** |
| REG | 80.00 | 760.00 |
| VLP | 144.00 | 1368.00 |

Timesheet as adjusted by agency to generate KPERS refund:

|  |  |  |
| --- | --- | --- |
| **Earnings Code** | **Hours** | **Amount** |
| REG | 80.00 | 880.00 |
| VLP | 144.00 | 1368.00 |
| VLP\* | -144.00 | 1368.00 |
| VLK\* | 144.00 | 1368.00 |

|  |
| --- |
| \*New rows entered by agency. |