

**161.643 Records and annual reports for annuitants employed by school districts or agencies -- Penalty for noncompliance.**

Each school district and agency employing annuitants of the retirement system shall maintain a record of the days employed and the compensation paid to each annuitant and submit an annual report on forms prescribed by the retirement system no later than August 1, following the completion of each fiscal year. The retirement system may impose a penalty on the employer not to exceed one thousand dollars (\$1,000) when the employer does not meet the August 1 reporting date or fails to provide the information required for employment of annuitants of the retirement system.

**Effective:** July 1, 1994

**History:** Created 1994 Ky. Acts ch. 369, sec. 17, effective July 1, 1994.