

PROMOTING EMPLOYMENT ACROSS KANSAS (PEAK) QUARTERLY REPORTING INSTRUCTIONS



This manual helps guide Qualified Companies through the quarterly reporting requirements of the PEAK Program. Individuals responsible for completing the Quarterly Report should read and understand these instructions before attempting to submit a PEAK Quarterly Report. Commerce will not accept incomplete or inaccurate reports. These instructions should be read before attempting to contact PEAK Reporting Staff with questions regarding the reporting process. The instructions should be read in order; however, an individual may click on any of the numbered links below, to skip to that particular section.

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1. GENERAL POLICIES

The PEAK Quarterly Report is used by a Qualified Company (herein referred to as “company”) to fulfill reporting requirements of a PEAK Agreement during its Benefit Term. The company provides information about the PEAK Employees that existed at the PEAK facility during a given quarter. The Quarterly Report Template is designed to gather accurate PEAK data in a consistent and efficient manner.

To qualify as PEAK Employees, individuals must have received wages during the quarter and worked at least twenty hours per week, on average, during the quarter. In addition, the employee’s Start Date at the PEAK facility must have occurred on or after the Agreement Date. (For Retention Agreements, it is acceptable for the Start Date to occur before the Agreement Date.)

Individuals that qualify as PEAK Employees are then evaluated in order to determine if they also qualify as PEAK-Eligible Employees. To qualify as a PEAK-Eligible Employee, the PEAK Employee’s Hourly Wage during the quarter must calculate to be equal to or above the County Median Wage (or alternate specified wage standard) set forth in the PEAK Agreement.

Commerce uses the PEAK Quarterly Report data to qualify PEAK Employees on a quarterly basis. This means that individuals may qualify as PEAK Employees during some quarters, but not necessarily in all quarters. Similarly, PEAK Employees may go in and out of PEAK-Eligible status, depending on their calculated Hourly Wage during a given quarter.

The total amount of PEAK Jobs that are allowed to appear on the report is determined by using the lesser of the following two amounts:

1. The maximum number of PEAK Jobs allowed to be reported per the Agreement.
2. The highest of the three monthly headcount totals listed on the Kansas Department of Labor’s Quarterly Wage and Unemployment Insurance Tax Return (Form K-CNS 100), minus the Base Employment Level (if any) required to be maintained by the company per the Agreement. If the company is reporting more than one Kansas worksite on its K-CNS 100, a Multiple Worksite Report (Form BLS 3020) will be required and the headcount will be taken from the BLS 3020, instead of the K-CNS 100. (For Retention Agreements, the Base Employment Level is not subtracted from the employment headcount, so the company should merely use the highest of the three monthly headcount totals, when determining this number.)

Specific cells will highlight in red when information is incomplete or requires correction(s). **Commerce will not accept report submissions that contain errors.** If any cells remain highlighted in red, please refer to the [Troubleshooting Guide](#) at the end of this document to resolve the issue(s). If this does not remedy the matter, please contact Jim Newins at 785.368.7293 or peak.reporting@ks.gov.

2. ENTERING REQUIRED INFORMATION ON THE PEAK QUARTERLY REPORT TEMPLATE

The PEAK Quarterly Report Template contains metrics that are custom-tailored for each company's specific PEAK Agreement. It is necessary that the company uses the designated template each time it submits its Quarterly Report. The company is responsible for entering data only into the cells that contain a white background. The rest of the worksheet has been protected, and the company is unable to alter any other cells.

A. In order to properly complete the report, the company must accurately enter the following data in the appropriate cells:

- Reporting Period Start Date—reporting periods must start on a calendar quarter. Therefore, only four dates may be entered in this field: January 1st, April 1st, July 1st, and October 1st for the specified year.
- Total Employment—this number is found on the Kansas Department of Labor's Quarterly Wage & Unemployment Tax Return (Form K-CNS 100). There are three headcount totals appearing on the first page of the document, one for each of the three months in the quarter. The highest of these three headcounts is the number to be used on the PEAK Report. If the company is reporting more than one Kansas worksite on its K-CNS 100, the headcount will be taken from the Multiple Worksite Report (Form BLS 3020), instead of the K-CNS 100.
- Total and Annual Beginning Benefit Available for the Reporting Period (if applicable)—If the Agreement specifies a maximum limit to the amount of PEAK Benefit that may be earned, then there will be a table at the top of the template (Cell Range F3:17), titled "Remaining PEAK Benefit Available." When completing this table, the initial Quarterly Report of an Agreement's Benefit Term will use the total and annual benefit amounts stated in the Agreement (these are referenced in Cells D3 and D4 of the worksheet, respectively). In each subsequent reporting period, the company will be responsible for updating the remaining total and annual benefit available. To correctly update this, the company should use the ending total and annual benefit available that appears on the previous Quarterly Report. The ending benefit amounts available from the previous report (Cells I5 and I7, respectively) become the beginning benefit amounts available for the next report. At the end of each Benefit Year, any unused annual benefit available will carry over into the next Benefit Year's beginning annual benefit available, by adding it to the specified annual benefit amount received each Benefit Year by the company (Cell D4).

B. In addition to the above, the report requires the following quarterly data for each PEAK Employee:

- Employee ID—if using Social Security numbers, enter only the last four digits
- Name
- Job Title
- Start Date—the date that the employee initially occupied the PEAK Job at the Qualified Business Facility
- Termination Date (if applicable)
- Total Hours Compensated—includes hours worked, as well as any paid vacation or paid sick leave taken
- Gross Kansas Wages—includes pre-tax deductions from the PEAK Employee's wages for items such as health insurance premiums and qualified retirement plans
- Kansas Income Tax Withholding

3. REQUIRED SUPPORTING DOCUMENTATION

The Quarterly Wage Report & Unemployment Insurance Return (Form K-CNS 100) from the Kansas Department of Labor must be included with each PEAK Quarterly Report submission. If the company does not already have access to the K-CNS 100 form, it may go to the [Kansas Department of Labor's website](#) to obtain it. The company may contact Joe Vining at the Kansas Department of Labor, if it has any questions regarding the process. His contact information is Joe.Vining@ks.gov or 785.296.5000 (Option 0, Extension 7639).

If the company has more than one worksite operating within Kansas, then the K-CNS 100 form may contain Kansas employees that are not part of the facility specified in the PEAK Agreement. When this is the case, the company is required to submit a Multiple Worksite Report (Form BLS 3020), in addition to the K-CNS 100 form, with each PEAK Quarterly Report submission. For a company that is required to submit the BLS 3020 form, it should use the employee headcounts on the BLS 3020 that correspond to the Qualified Business Facility, instead of using the K-CNS 100 employee headcount, when inputting the Total Employment amount on the PEAK Quarterly Report. If the company does not already have the BLS 3020 form, it may [access the form here](#).

4. SUBMITTING REPORTS

PEAK Quarterly Reports are due within 60 days after the end of a reporting period. For each reporting period, the corresponding due date is listed below:

<u>Reporting Period</u>	<u>Report Due Date</u>
Q1: January 1st – March 31st	June 1st
Q2: April 1st – June 30th	September 1st
Q3: July 1st – September 30th	December 1st
Q4: October 1st – December 31st	March 1st

Each Quarterly Report must be submitted by email to peak.reporting@ks.gov.

The email subject line, PEAK Quarterly Reporting Template, K-CNS 100 form, and BLS 3020 form (if applicable) must all be titled using the following format: "20## Q# Company Name PEAK Report"

- For example:
- Email Subject Line— 2016 Q1 ABC Enterprises PEAK Report
 - PEAK Quarterly Report— 2016 Q1 ABC Enterprises PEAK Report
 - K-CNS 100 Form— 2016 Q1 ABC Enterprises K-CNS 100 Form
 - BLS 3020 Form— 2016 Q1 ABC Enterprises BLS 3020 Form

When the reporting contact person changes for the company, it is the company's responsibility to notify Commerce at peak.reporting@ks.gov and provide the new reporting contact's information. Failure to do so may cause the company not to receive important correspondence from Commerce.

TROUBLESHOOTING GUIDE

1. SPECIAL SITUATIONS

- **Replacement Employees**—if a replacement employee is hired into the same position as a terminated employee, when both the replacement employee's Start Date and the terminated employee's Termination Date occur during the same quarter, then both individuals may be included on the report and count as only one PEAK Job. To include these employees on the report properly, delete the Employee ID of the terminated employee from Column A. Then in the "Company Notes" section (Rows 28 to 33), pair each replacement employee with his or her corresponding terminated employee, explaining that one replaced the other. For example, "Jane Williams replaced Joe Thompson."
- **PEAK Benefit Earned Exceeds Remaining Annual Benefit Available**—most PEAK Agreements specify a limit to the amount of PEAK Benefit that the company may receive during each Benefit Year. If, while completing the Quarterly Report, the company surpasses its annual limit, the ending annual benefit available (Cell I7) will appear in red ink in the "Remaining PEAK Benefit Available" table. If this happens, the Quarterly Report should be completed as usual. Commerce staff will review the report and make the necessary adjustments to the withholding allocations in the last three columns of the worksheet. The revised report will then be returned to the company, displaying the appropriate amount of PEAK Benefit earned.

- Salaried Employees—the amount reported for Total Hours Compensated for a salaried employee should be based on a forty-hour work week. For instance, if the employee was compensated all thirteen weeks in a given quarter, then the Total Hours Compensated would be 520, regardless of how many hours the employee actually worked. This is in contrast to non-salaried employees (those compensated on an hourly basis), where Total Hours Compensated should be based on the actual number of hours compensated.
- Multiple Entities Reporting under One Agreement—for Agreements that specify multiple FEINs, there will be a specific worksheet on the PEAK Reporting Template for each entity, in addition to the main worksheet. The company will need to complete each entity’s specific worksheet, and then populate the main worksheet with all of the employee information from each of the separate worksheets.

2. WHAT TO DO IF A CELL BECOMES HIGHLIGHTED IN RED:

A variety of cells may become highlighted in red, as the company enters information into the worksheet. The company should enter all of the required information for an employee, in Cells A through H, before using this troubleshooting section. If, after entering all of the required information for an employee, one or more cells remain highlighted in red, then the company must revise the report before submitting it to Commerce.

This section explains how to correct a cell that has become highlighted in red. It is alphabetically ordered, for ease of reference, by the field names that appear on the worksheet. Each bullet point below contains an explanation about why the cell in that field is highlighted and how to remedy the situation. If multiple cells are highlighted in the row of one employee, go from left to right, when resolving the highlighted cells.

• Agreement End Date

- o The Reporting Period Start Date occurs after the Agreement’s Benefit Term has ended.
 - Remedy: Make sure the Reporting Period Start Date is accurate. If it is, then no further reporting is required, as the company has completed its Benefit Term.

• Employee ID (2 Possible Reasons)

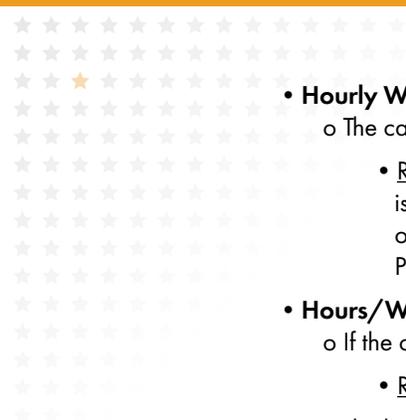
- o (Orange highlighting) Each employee included on the report must have an Employee ID entered, unless the employee was terminated during the quarter and there was a replacement for that exact position during the same quarter. If this is the case, it is acceptable for the cell to remain highlighted in orange.
 - Remedy: Make sure to list the terminated employee and replacement employee in the Company Notes section (see the “Special Situations” section of the Troubleshooting Guide).
- o (Red highlighting) The Employee ID appears more than once. An employee cannot be listed in more than one row.
 - Remedy: If the employee changed positions during the quarter, combine the hours and wage information from each row into a consolidated total in one row. Use the original Start Date, but update the Job Title to reflect the new position.

• Employee Name (2 Possible Reasons)

- o The Employee Name appears more than once. An employee cannot be listed in more than one row.
 - Remedy: If the employee changed positions during the quarter, combine the hours and wage information into a consolidated total in one row. Use the original Start Date, but you may update the Job Title to reflect the new position.
 - *Note—if there are two or more individuals with the same name in the organization, then insert middle initials (or suffixes) that differentiate the individuals from one another.
- o The Employee Name is blank, but a Job Title is entered in that row.
 - Remedy: The Employee Name must be entered into that row.

• Gross Kansas Wages

- o The cell is blank, but an amount for Kansas Income Tax Withholding exists in that row.
 - Remedy: Fill in the cell with the correct amount of Gross Kansas Wages earned during the reporting period.



- **Hourly Wage**

- o The calculated Hourly Wage is zero or blank.
 - Remedy: Gross Kansas Wages or Total Hours Compensated contains a zero or negative value, or is blank. These fields must have values above zero. Employees without any hours compensated, or without any Gross Kansas Wages, must be removed from the report, as they do not qualify as a PEAK Employee for that quarter.

- **Hours/Week (3 Possible Reasons)**

- o If the cell is displaying the word “Start Date”, then the Start Date is missing for that employee.
 - Remedy: Insert the Start Date into Column D of that row.
- o The hours worked per week are less than twenty.
 - Remedy: The individual does not qualify as a PEAK Employee, and must be removed from the report.
- o The Reporting Period Start Date is blank.
 - Remedy: Insert the Reporting Period Start Date.

- **Job Title**

- o The Job Title is blank, but a Start Date is entered in that row.
 - Remedy: The Job Title must be entered into that row.

- **Kansas Income Tax Withholding**

- o The amount entered is a negative number.
 - Remedy: Insert the correct amount.

- **Maximum PEAK Jobs**

- o The PEAK Jobs total is greater than the maximum PEAK Jobs allowed per the Agreement.
 - Remedy: Remove employees from the report, until the number of PEAK Jobs is less than or equal to Maximum PEAK Jobs.

- **PEAK Benefit, PEAK Non-Eligible Tax Paid, and PEAK Eligible Tax Paid**

- o The cell for Kansas Income Tax Withholding is blank.
 - Remedy: Insert the appropriate amount into the cell. If the employee had no Kansas Income Tax Withholding during the period, then enter zero.

- **PEAK Eligible**

- o The Employee Name is blank, but the Employee ID is entered in that row.
 - Remedy: The Employee Name must be entered into that row.

- **PEAK Jobs**

- o The sum of PEAK Jobs plus Base Employment (if any) is greater than the amount of Total Employment.
 - Remedy: Employees must be removed from the report, until the number of PEAK Jobs is less than or equal to the Total Employment minus the Base Employment.

- **Reporting Period Start Date (2 Possible Reasons)**

- o The date does not coincide with the beginning of a calendar quarter.
 - Remedy: The date must be the first of the month, and the month must be January, April, July, or October.
- o The date is before the Effective Date.
 - Remedy: Companies may not begin receiving PEAK Benefit until the commencement of the Effective Date. The company is not required to begin reporting until the calendar quarter that begins with the Effective Date.

- **Start Date (This does not apply to Retention Agreements)**

- o The employee’s Start Date occurs before the Agreement Date.
 - Remedy: The employee does not qualify as a PEAK Employee, and must be removed from the report.

- * Note—if the Qualified Business Facility began operations in Kansas after the Agreement Date, and the employee’s Start Date represents the start date that that employee had with the company before he or she began working in Kansas, then the employee may stay on the report, but the Start Date must be changed to the date that the employee began working at the Kansas facility.

- **Termination Date (2 Possible Reasons)**

- o (Orange highlighting) The employee has a blank Employee ID (which is correct, if the employee was replaced during the quarter by a newly hired employee for that same position), but the termination date has not been entered.

- Remedy: If the employee has a blank Employee ID because they were replaced by another employee during the quarter, then the employee must have a termination date entered on the report. Additionally, the company must document this in the “Company Notes” section of the worksheet (see the Replacement Employees topic in the “Special Situations” section of the Troubleshooting Guide). Otherwise, an Employee ID needs to be entered.

- o (Red highlighting) The employee’s Termination Date occurs before the Reporting Period Start Date.

- Remedy: The employee does not qualify as a PEAK Employee, and must be removed from the report.

- **Total Hours Compensated**

- o The cell is blank, but an amount for Gross Kansas Wages exists in that row.

- Remedy: Fill in the cell with the correct amount of Total Hours Compensated during the reporting period.

- **Weeks Compensated During the Quarter (2 Possible Reasons)**

- o The Start Date occurs after the Reporting Period End Date.

- Remedy: The employee does not qualify as a PEAK Employee, and must be removed from the report.

- o The Termination Date occurs before the Reporting Period Start Date.

- Remedy: The employee does not qualify as a PEAK Employee, and must be removed from the report.