

HOUSE BILL No. 2788

By Committee on Taxation

2-10

AN ACT concerning retirement and pensions; relating to the Kansas public employees retirement system; employment after retirement; amending K.S.A. 74-4914 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 74-4914 is hereby amended to read as follows: 74-4914. (1) The normal retirement date for a member of the system shall be the first day of the month coinciding with or following termination of employment with any participating employer not followed by employment with any participating employer within 30 days and the attainment of age 65 or, commencing July 1, 1993, age 62 with the completion of 10 years of credited service or the first day of the month coinciding with or following the date that the total of the number of years of credited service and the number of years of attained age of the member is equal to or more than 85. In no event shall a normal retirement date for a member be before six months after the entry date of the participating employer by whom such member is employed. A member may retire on the normal retirement date or on the first day of any month thereafter upon the filing with the office of the retirement system of an application in such form and manner as the board shall prescribe. Nothing herein shall prevent any person, member or retirant from being employed, appointed or elected as an employee, appointee, officer or member of the legislature. Elected officers may retire from the system on any date on or after the attainment of the normal retirement date, but no retirement benefits payable under this act shall be paid until the member has terminated such member's office.

(2) No retirant shall make contributions to the system or receive service credit for any service after the date of retirement.

(3) Any member who is an employee of an affiliating employer pursuant to K.S.A. 74-4954b and amendments thereto and has not withdrawn such member's accumulated contributions from the Kansas police and firemen's retirement system may retire before such member's normal retirement date on the first day of any month coinciding with or following the attainment of age 55.

(4) Any member may retire before such member's normal retirement

1 date on the first day of any month coinciding with or following termination
2 of employment with any participating employer not followed by employ-
3 ment with any participating employer within 30 days and the attainment
4 of age 55 with the completion of 10 years of credited service, but in no
5 event before six months after the entry date, upon the filing with the
6 office of the retirement system of an application for retirement in such
7 form and manner as the board shall prescribe.

8 (5) If a retirant who retired on or after July 1, 1988, is employed or
9 appointed in or to any position or office for which compensation for serv-
10 ice is paid in an amount equal to \$15,000 or more in any one such calendar
11 year, by any participating employer for which such retirant was employed
12 or appointed during the final two years of such retirant's participation,
13 such retirant shall not receive any retirement benefit for any month for
14 which such retirant serves in such position or office. The participating
15 employer shall report to the system within 30 days of when the compen-
16 sation paid to the retirant is equal to or exceeds any limitation provided
17 by this section. Any retirant employed by a participating employer shall
18 not make contributions nor receive additional credit under such system
19 for such service except as provided by this section. Upon request of the
20 executive director of the system, the secretary of revenue shall provide
21 such information as may be needed by the executive director to carry out
22 the provisions of this act. The provisions of this subsection shall not apply
23 to retirants employed as ~~substitute~~ teachers or officers, employees or
24 appointees of the legislature. The provisions of this subsection shall not
25 apply to members of the legislature prior to January 8, 2000. The provi-
26 sions of this subsection shall not apply to any other elected officials prior
27 to the term of office of such elected official which commences on or after
28 July 1, 2000. The provisions of this subsection shall apply to any other
29 elected official on and after the term of office of such other elected official
30 which commences on or after July 1, 2000. Except as otherwise provided,
31 commencing January 8, 2001, the provisions of this subsection shall apply
32 to members of the legislature. For determination of the amount of com-
33 pensation paid pursuant to this subsection, for members of the legislature,
34 compensation shall include any amount paid as provided pursuant to sub-
35 sections (a), (b), (c) and (d) of K.S.A. 46-137a, and amendments thereto,
36 or pursuant to K.S.A. 46-137b, and amendments thereto. Notwithstand-
37 ing any provision of law to the contrary, when a member of the legislature
38 is paid an amount of compensation of \$15,000 or more in any one calendar
39 year, the member may continue to receive any amount provided in sub-
40 sections (b) and (d) of K.S.A. 46-137a, and amendments thereto, and still
41 be entitled to receive such member's retirement benefit.

42 (6) For purposes of this section, any employee of a local governmental
43 unit which has its own pension plan who becomes an employee of a

1 participating employer as a result of a merger or consolidation of services
2 provided by local governmental units, which occurred on January 1, 1994,
3 may count service with such local governmental unit in determining
4 whether such employee has met the years of credited service require-
5 ments contained in this section.

6 Sec. 2. K.S.A. 74-4914 is hereby repealed.

7 Sec. 3. This act shall take effect and be in force from and after its
8 publication in the statute book.

9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43