

## 2023 Kansas Statutes

**74-4978i. Employer contributions for members electing under K.S.A. 74-4978b and special members; amortization of accrued liability.** (a) Employer contributions shall be determined, certified, appropriated and paid to the system as provided in K.S.A. 74-4967, except that in determining the employer's prior service contribution of the Kansas highway patrol, the board, upon the recommendation of the actuary, shall include an amount to cover all liabilities (1) which shall have accrued at the time of entry into the system relating to patrolmen who elect to become members under this act, and (2) which will be incurred relating to special members and to persons receiving or entitled to receive a pension or any other benefit from the state highway patrol pension fund as it existed on the day preceding the effective date of this act. The foregoing liabilities of the Kansas highway patrol shall be added to its accrued liability as the same shall exist on June 30, 1972, and shall be amortized over the balance of the period heretofore established to amortize the accrued liability of the Kansas highway patrol. The actuary may recommend and the board may approve a plan of paying the employer's total obligation by an annual level amount necessary to maintain the actuarial reserve integrity of the Kansas public employees retirement fund, or by an annual rate of employer contribution, or by a combination of both.

(b) The employer rate of contribution for the Kansas highway patrol shall apply to the amount of compensation on which members and special members contribute. During fiscal year 1973, the rate shall be the same as heretofore certified by the board to said employer for such period.

History: L. 1972, ch. 292, § 9; April 1.