

HOUSE BILL No. 2356

By Committee on Appropriations

2-18

1 AN ACT concerning retirement and pensions; relating to employment
2 after retirement; amending K.S.A. 2010 Supp. 74-4914 and repealing
3 the existing section.
4

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

6 Section 1. K.S.A. 2010 Supp. 74-4914 is hereby amended to read as
7 follows: 74-4914. (1) The normal retirement date for a member of the
8 system shall be the first day of the month coinciding with or following
9 termination of employment with any participating employer not followed
10 by employment with any participating employer within 60 days and the
11 attainment of age 65 or, commencing July 1, 1993, age 62 with the
12 completion of 10 years of credited service, or the first day of the month
13 coinciding with or following the date that the total of the number of years
14 of credited service and the number of years of attained age of the member
15 is equal to or more than 85. In no event shall a normal retirement date for
16 a member be before six months after the entry date of the participating
17 employer by whom such member is employed. A member may retire on
18 the normal retirement date or on the first day of any month thereafter
19 upon the filing with the office of the retirement system of an application
20 in such form and manner as the board shall prescribe. Nothing herein
21 shall prevent any person, member or retirant from being employed,
22 appointed or elected as an employee, appointee, officer or member of the
23 legislature. Elected officers may retire from the system on any date on or
24 after the attainment of the normal retirement date, but no retirement
25 benefits payable under this act shall be paid until the member has
26 terminated such member's office.

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

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31 withdrawn such member's accumulated contributions from the Kansas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

35 (4) Any member may retire before such member's normal retirement
36 date on the first day of any month coinciding with or following

1 termination of employment with any participating employer not followed
2 by employment with any participating employer within 60 days and the
3 attainment of age 55 with the completion of 10 years of credited service,
4 but in no event before six months after the entry date, upon the filing with
5 the office of the retirement system of an application for retirement in such
6 form and manner as the board shall prescribe.

7 (5) On or after July 1, 2006, for any retirant who is first employed or
8 appointed in or to any position or office by a participating employer other
9 than a participating employer for which such retirant was employed or
10 appointed during the final two years of such retirant's participation, and,
11 on or after April 1, 2009, for any retirant who is employed by a third-
12 party entity who contracts services with a participating employer other
13 than a participating employer for which such retirant was employed or
14 appointed during the final two years of such retirant's participation to fill
15 a position covered under subsection (a) of K.S.A. 72-5410, and
16 amendments thereto, with such retirant, such participating employer shall
17 pay to the system the actuarially determined employer contribution and
18 the statutorily prescribed employee contribution based on the retirant's
19 compensation during any such period of employment or appointment. If a
20 retirant who retired on or after July 1, 1988, is employed or appointed in
21 or to any position or office for which compensation for service is paid
22 *commencing in calendar year 2012, and all calendar years thereafter* in
23 an amount equal to ~~\$20,000~~ \$25,000 or more in any one such calendar
24 year, by any participating employer for which such retirant was employed
25 or appointed during the final two years of such retirant's participation,
26 and, on or after April 1, 2009, by any third-party entity who contracts
27 services to fill a position covered under subsection (a) of K.S.A. 72-5410,
28 and amendments thereto, with such retirant with a participating employer
29 for which such retirant was employed or appointed during the final two
30 years of such retirant's participation, such retirant shall not receive any
31 retirement benefit for any month for which such retirant serves in such
32 position or office. The participating employer who employs such retirant
33 whether by contract directly with the retirant or through an arrangement
34 with a third-party entity shall report to the system within 30 days of when
35 the compensation paid to the retirant is equal to or exceeds any limitation
36 provided by this section. Any participating employer who contracts
37 services with any such third-party entity to fill a position covered under
38 subsection (a) of K.S.A. 72-5410, and amendments thereto, shall include
39 in such contract a provision or condition which requires the third-party
40 entity to provide the participating employer with the necessary
41 compensation paid information related to any such position filled by the
42 third-party entity with a retirant to enable the participating employer to
43 comply with provisions of this subsection relating to the payment of

1 contributions and reporting requirements. The provisions and
2 requirements provided for in amendments made in this act which relate to
3 positions filled with a retirant or employment of a retirant by a third-party
4 entity shall not apply to any contract for services entered into prior to
5 April 1, 2009, between a participating employer and third-party entity as
6 described in this subsection. Any retirant employed by a participating
7 employer or a third-party entity as provided in this subsection shall not
8 make contributions nor receive additional credit under such system for
9 such service except as provided by this section. Upon request of the
10 executive director of the system, the secretary of revenue shall provide
11 such information as may be needed by the executive director to carry out
12 the provisions of this act. The provisions of this subsection shall not
13 apply to retirants employed as substitute teachers or officers, employees
14 or appointees of the legislature. The provisions of this subsection shall
15 not apply to members of the legislature prior to January 8, 2000. The
16 provisions of this subsection shall not apply to any other elected officials
17 prior to the term of office of such elected official which commences on or
18 after July 1, 2000. The provisions of this subsection shall apply to any
19 other elected official on and after the term of office of such other elected
20 official which commences on or after July 1, 2000. Except as otherwise
21 provided, commencing January 8, 2001, the provisions of this subsection
22 shall apply to members of the legislature. For determination of the
23 amount of compensation paid pursuant to this subsection, for members of
24 the legislature, compensation shall include any amount paid as provided
25 pursuant to subsections (a), (b), (c) and (d) of K.S.A. 46-137a, and
26 amendments thereto, or pursuant to K.S.A. 46-137b, and amendments
27 thereto. Notwithstanding any provision of law to the contrary, when a
28 member of the legislature is paid, *commencing in calendar year 2012,*
29 *and all calendar years thereafter,* an amount of compensation of ~~\$20,000~~
30 ~~\$25,000~~ or more in any one calendar year, the member may continue to
31 receive any amount provided in subsections (b) and (d) of K.S.A. 46-
32 137a, and amendments thereto, and still be entitled to receive such
33 member's retirement benefit. Commencing July 1, 2005, the provisions of
34 this subsection shall not apply to retirants who either retired under the
35 provisions of subsection (1), or, if they retired under the provisions of
36 subsection (4), were retired more than 30 days prior to the effective date
37 of this act and are licensed professional nurses or licensed practical
38 nurses employed by the state of Kansas in an institution as defined in
39 subsection (b) of K.S.A. 76-12a01 or subsection (f) of K.S.A. 38-2302,
40 and amendments thereto, the Kansas soldiers' home or the Kansas
41 veterans' home. Nothing in this subsection shall be construed to create
42 any right, or to authorize the creation of any right, which is not subject to
43 amendment or nullification by act of the legislature. The participating

1 employer of such retirant shall pay to the system the actuarially
2 determined employer contribution based on the retirant's compensation
3 during any such period of employment.

4 (6) For purposes of this section, any employee of a local
5 governmental unit which has its own pension plan who becomes an
6 employee of a participating employer as a result of a merger or
7 consolidation of services provided by local governmental units, which
8 occurred on January 1, 1994, may count service with such local
9 governmental unit in determining whether such employee has met the
10 years of credited service requirements contained in this section.

11 Sec. 2. K.S.A. 2010 Supp. 74-4914 is hereby repealed.

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

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