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MEMORANDUM

To: Chairman Johnson and members of the House Committee on Pensions and Benefits

From: David Wiese, Assistant Revisor

Date: 3/16/2015

Subject: HB 2253; Extending special employment after retirement provisions under KPERS for certain retirants who are teachers.

House Bill No. 2253 extends the sunset date from July 1, 2015, to July 1, 2018, for the special exemption from the current working after retirement earnings limitation for certain licensed school personnel who return to work for the same participating employer. Under current law, after July 1, 2015, licensed school retirants who return to work for the same participating employer would be subject to the \$20,000 yearly earnings limitation in K.S.A. 74-4914.

The bill also requires KPERS and its actuary to report on the experience of this special exemption to the joint committee on pensions, investments and benefits after July 1, 2015, and July 1, 2018.