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MEMORANDUM

To: Chairperson McGinn and members of the Senate Ways and Means Committee

From: Office of Revisor of Statutes

Date: March 10, 2020

Subject: **SB 274; Eliminating KPERS working-after-retirement employer contribution requirement when first employing retirants aged 65 or older.**

Senate Bill No. 274 eliminates KPERS working-after-retirement employer contributions for a retirant aged 65 or older who is first employed by a KPERS participating employer. Under current law when a retirant is employed in a KPERS-covered position, the participating employer must contribute at the statutory employer contribution rate for the first \$25,000 of a retirant's compensation in a calendar year and make a 30% contribution on any compensation in excess of \$25,000 in a calendar year. Retirants who return to work for a KPERS employer do not make any employee contributions to the system.