Session of 2024

SENATE BILL No. 479

By Senators Kloos, Baumgardner, Blasi, Erickson and Thompson

2-7

AN ACT concerning education; relating to teachers; defining teachers for
 purposes of the Kansas public employees retirement system;
 transferring teachers from the Kansas public employees retirement
 system act of 2015 to the Kansas public employees retirement system
 act of 2009; amending K.S.A. 74-49,301 and repealing the existing
 section.

7

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

9 New Section 1. (a) Any teacher who is first employed by a 10 participating employer under K.S.A. 74-4931, and amendments thereto, on 11 or after July 1, 2024, shall be a member of the system under the provisions 12 of the Kansas public employees retirement system act of 2009, K.S.A. 74-13 49,201 et seq., and amendments thereto.

14 (b) On January 1, 2025, all active and inactive teacher members 15 enrolled in the Kansas public employees retirement system act of 2015 shall have such membership transferred to the group of members governed 16 17 by the provisions of the Kansas public employees retirement system act of 2009, K.S.A. 74-49,201 et seq., and amendments thereto. All member and 18 19 employer contributions and service credit prior to January 1, 2025, shall be 20 transferred and thereafter be treated as and governed by the provisions of 21 the Kansas public employees retirement system act of 2009, subject to the 22 provisions of this section. Upon transfer to the provisions of the Kansas 23 public employees retirement system act of 2009, teachers shall be entitled 24 to all rights and benefits of such act for all prior and future service and 25 subject to all obligations thereof. Any benefit received under the 26 provisions of the Kansas public employees retirement system act of 2009 27 shall be not less than the benefit that the teacher was entitled to under the 28 Kansas public employees retirement system act of 2015 at the time of the 29 transfer. Participating employers under K.S.A. 74-4931, and amendments 30 thereto, shall be subject to all obligations under the Kansas public 31 employees retirement system act of 2009 for the teachers being transferred 32 under this section.

(c) On and after January 1, 2025, employer contributions and interest
as provided by K.S.A. 74-49,308, and amendments thereto, shall be used
by the system to offset the cost of the transfer of teacher members to the
Kansas public employees retirement system act of 2009. Members shall

1 have no right or obligation to such employer contributions and interest.

(d) On and after January 1, 2025, the board of trustees shall execute
 such transfer and take all necessary steps to ensure that such transfer of
 persons and assets authorized by this section does not affect the system's
 applicable qualification requirements for governmental plans under the
 federal internal revenue code.

7 (e) As used in this section, "teacher" means any professional
8 employee who is required to hold a certificate to teach in any school
9 district and any teacher or instructor in any technical college, community
10 college or the institute of technology at Washburn university.

(f) This section shall be a part of and supplemental to the Kansas
public employees retirement system act of 2009, K.S.A. 74-49,201 et seq.,
and amendments thereto.

Sec. 2. K.S.A. 74-49,301 is hereby amended to read as follows: 74-49,301. (a) The provisions of K.S.A. 74-49,301 through 74-49,318, and amendments thereto, shall be known and may be cited as the Kansas public employees retirement system act of 2015.

(b) Any employee who is first employed by a participating employer
on or after January 1, 2015, shall be a member of the system under the
provisions of this act on the first day of employment of such employee
with such participating employer.

22 (c) (1) Any non-vested employee other than an elected official of a 23 participating employer who has been employed in a covered position as defined in K.S.A. 74-49,202, and amendments thereto, other than with a 24 25 school employer, shall remain a member of the Kansas public employees retirement system as provided pursuant to K.S.A. 74-4901 et seq., and 26 27 amendments thereto, on and after July 1, 2009, if the member: (A) Does 28 not leave covered employment with a participating employer for a period 29 of time exceeding 30 consecutive days; (B) does not withdraw such member's annuity savings account as defined by K.S.A. 74-49,302, and 30 31 amendments thereto, forfeiting such member's membership in the interim; 32 and (C) returns to covered employment with a participating employer in a 33 covered position within such 30-day time period.

34 (2) Any non-vested employee other than an elected official of a 35 participating employer who has been employed in a covered position with 36 a participating school employer, shall remain a member of the Kansas 37 public employees retirement system as provided pursuant to K.S.A. 74-38 4901 et seq., and amendments thereto, if the member: (A) Was employed 39 in a covered position with a participating school employer for the duration 40 of the school year and immediately returns to covered employment with 41 another participating school employer at the beginning of the following 42 school year; and (B) does not withdraw such member's annuity savings 43 account as defined by K.S.A. 74-49,302, and amendments thereto,

2

1 forfeiting such member's membership in the interim.

(d) This act does not apply to:

3 (1) Members of the Kansas police and firemen's retirement system,
4 K.S.A. 74-4951 et seq., and amendments thereto;

5 (2) the retirement system for judges, K.S.A. 20-2601 et seq., and 6 amendments thereto, and;

7 (3) security officers as provided in K.S.A. 74-4914a, and 8 amendments thereto; *and*

9 (4) teachers as defined in section 1, and amendments thereto, who 10 are:

11 (A) First employed by a participating school employer on or after 12 July 1, 2024; or

(B) transferred to the group of members governed by the provisions
of the Kansas public employees retirement system act of 2009, K.S.A. 7449,201 et seq., and amendments thereto, on January 1, 2025, pursuant to
section 1, and amendments thereto.

17 (e) A system member may not simultaneously be a member of the 18 pre-2015 plan and the plan established pursuant to this act. A period of 19 service may not be credited in more than one retirement plan within the 20 system.

(f) The board of trustees of the Kansas public employees retirement
system shall administer the provisions of this act in the same manner as the
board administers the provisions of K.S.A. 74-4901 et seq., and
amendments thereto, except as specifically provided in this act.

25 (g) Unless specifically provided in this act, the provisions of K.S.A. 74-4901 et seq., and amendments thereto, shall be applicable to this act. In 26 an event that a conflict exists between the provisions of this act and the 27 28 provisions of K.S.A. 74-4901 et seq., and amendments thereto, the 29 provisions of this act shall control, and to that end, no legal or contractual rights shall inure to the benefit of members or participating employers 30 31 under this act with regard to the provisions of K.S.A. 74-4901 et seq., and 32 amendments thereto, when the provisions of this act control.

33 (h) Each participating employer as provided in this act and each employee as defined by this act shall be subject to the provisions of this 34 35 act as specified in this act and subject to the provisions of K.S.A. 74-4901 36 et seq., and amendments thereto, as appropriate as to terms, conditions and 37 requirements not specifically covered in this act. The provisions of this act 38 shall not apply to members of the Kansas public employees retirement 39 system as provided in K.S.A. 74-4901 et seq., and 74-49,201 et seq., and 40 amendments thereto, first employed by a participating employer prior to 41 January 1, 2015, unless otherwise provided in this act.

42 (i) The provisions of this act shall be *a* part of and supplemental to 43 the provisions of K.S.A. 74-4901 et seq., and amendments thereto, subject

- 1 to the limitations contained in this act.
- 2 Sec. 3. K.S.A. 74-49,301 is hereby repealed.
- 3 Sec. 4. This act shall take effect and be in force from and after its 4 publication in the statute book.