



**Kansas Legislative Research Department**

*Providing nonpartisan, objective research and fiscal analysis for the Kansas Legislature since 1934*

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November 4, 2019

**To:** Joint Committee on Pensions, Investments and Benefits

**From:** Reed Holwegner, Principal Research Analyst   
Amit Patel, Senior Fiscal Analyst

**Re:** Interim Reports Addressing Transfer of Personnel from One Retirement Plan to Another

This memorandum and the attachment summarize the various interim committee reports that discuss the transfer of a group of public employees from one retirement plan to another plan, which historically has involved the consideration of a transfer to either of the two Correctional groups of the Kansas Public Employees Retirement System (KPERs) or to the Kansas Police and Firemen's Retirement System (KP&F). Generally, KPERs Correctional Group A is for corrections officers and supervisors, and Correctional Group B is for correctional institution employees. Correctional members in Groups A and B may retire at ages 55 and 60, respectively. While KPERs Tier 2 is closed to nearly all new members, correctional employees become members of Group A or B. They may retire with ten years of service in that group.

A search through the Legislative Research Department's interim records, which start in the 1930s, identified nine interim committee reports that discuss the transfer or inclusion of employees into a different retirement plan. The conclusions and recommendations of those interim committees fall into four categories:

- In 1969, 1983 (in part), 2005, and 2008 (in part), the legislative committees did not recommend the inclusion of certain employee groups;
- In 1993, 1998, and 2007, the committees deferred action or requested further study;
- In 1981, 1983 (in part), 2008 (in part), and 2014, the committees concluded other groups should be included into KP&F or Correctional KPERs; and
- In 1981, the Special Committee on Pensions and Investments introduced legislation (1982 HB 2623).

The attachment does not cover every interim report that discusses Correctional KPERs or KP&F. There were several instances from the 1940s through the 1960s that reports were made on the solvency of retirement plans, in particular local government plans. The mid-1970s appears to reflect a transition point in Kansas public pension policy where actuarial analyses became the primary means of assessing retirement systems. A summary of the 1975 Report by the Special Committee on Ways and Means is included to provide a larger context.