

## 2023 Kansas Statutes

**72-2243. Retirement accounts; contracts with community colleges or school boards; procedures; contributions by employer.** (a) The board of education of any school district or the board of trustees of any community college shall contract with any of its employees, upon request, for reductions in compensation and the contribution thereof for tax sheltered accounts and annuities or deferred compensation plans as permitted under section 403(b) or section 457 of the United States internal revenue code, for the benefit of such employees. Any employee desiring to contract under the provisions of this section shall send written notice of such desire to such employee's employer within semiannual thirty-day periods in accordance with rules and regulations of such employer.

(b) The board of education of any school district and the board of trustees of any community college may contribute to a participant's 403(b) account or annuity or 457 plan contracted for under the provisions of subsection (a).

**History:** L. 1969, ch. 330, § 1; L. 1974, ch. 318, § 1; L. 2002, ch. 116, § 1; May 23.