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MEMORANDUM

To: Chairman Longbine and members of the Senate Financial Institutions and Insurance Committee

From: Office of Revisor of Statutes

Date: February 23, 2021

Subject: SB 225- Providing affiliation with the Kansas police and firemen's retirement system by the Kansas department of wildlife, parks and tourism for membership of certain law enforcement officers and employees.

Senate Bill No. 225 provides that on July 1, 2021, the Kansas department of wildlife, parks and tourism (KDWPT) shall be an eligible employer and shall affiliate with the Kansas police and firemen's retirement system (KP&F) for membership in such system of officers and employees of the KDWPT who have successfully completed the required course of instruction for law enforcement officers approved by the Kansas law enforcement training center and are certified as a full-time police officer or law enforcement officer and who are employed in the parks, public lands or law enforcement division. The application for affiliation with KP&F would be effective July 1, 2022.

The KDWPT shall pay the required KP&F employer contributions and the division of the budget and the governor shall include in the budget request for appropriations the amount required to satisfy the employer obligation as certified by the board of trustees of the system and shall present the same to the legislature for allowance and appropriation.

Each such officer and employee who is employed by KDWPT on or after the entry date shall become a member of KP&F. The determination of all benefits shall be computed upon the basis of credited service under KP&F statutes but shall only include participating service on and after July 1, 2021. Any benefits earned prior to July 1, 2021, shall be determined pursuant to KPERS statutes. Any officer or employee of the KDWPT who becomes a member of KP&F pursuant to this bill, who has a vested retirement benefit under KPERS and who terminates employment prior to attaining a vested retirement benefit under KP&F may have such service credited for the purposes of computing retirement benefits pursuant to KPERS. For members who were employed in a KPERS position prior to July 1, 1993, or who were in their waiting period on July 1, 1993, the employer shall certify to the system the number of sick and annual leave hours each such member has at the time of the transfer to KP&F. Upon retirement from KPERS such member may include such leave, not to exceed the amount certified, in determining such member's final average salary.

Members under this bill are required to make the KP&F employee contribution of 7.15%.