HOUSE BILL No. 2470

By Representatives Proctor, Ellis, French, T. Johnson, Resman and Rhiley

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AN ACT concerning retirement and pensions; relating to the Kansas public employees retirement system and systems thereunder; affiliation and membership of certain security officers of the department of corrections in the Kansas police and firemen's retirement system; providing for employee and employer contributions; authorizing certain participating service credit purchases of previous KPERS security officer participating service for purposes of KP&F retirement benefits.

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

Section 1. (a) As used in this section, "security officer" means the same as defined by K.S.A. 74-4914a(1)(a) and (b), and amendments thereto.

- (b) On and after July 1, 2022, the department of corrections shall be an eligible employer as defined in K.S.A. 74-4952, and amendments thereto, and shall affiliate on July 1, 2022, with the Kansas police and firemen's retirement system established under K.S.A. 74-4951 et seq., and amendments thereto, pursuant to the provisions of this section for membership in the system for security officers who are employed by the department of corrections. The department of corrections shall make application for affiliation with such system in the manner provided by K.S.A. 74-4954, and amendments thereto, to be effective on July 1 next following application. The department of corrections shall affiliate for membership in the system of such employees for participating service credit.
- (c) The division of the budget and the governor shall include in the budget and in the budget request for appropriations for personnel services the amount required to satisfy the employer's obligation under this section as certified by the board of trustees of the system and shall present the same to the legislature for allowance and appropriation. Upon affiliation, the department of corrections shall pay to the system a sum sufficient to satisfy such obligations as certified by the board.
- (d) Except for participating service credit purchases authorized by section 2, and amendments thereto, the determination of retirement, death or disability benefits shall be computed upon the basis of credited service, as used in K.S.A. 74-4951 et seq., and amendments thereto, but shall include only participating service with the department of corrections,

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commencing on and after the effective date of affiliation by the department of corrections with the Kansas police and firemen's retirement system.

- (e) The provisions of K.S.A. 74-4988, and amendments thereto, shall apply to any security officer who becomes a member of the Kansas police and firemen's retirement system pursuant to this section.
- (f) Every person who is employed as a security officer on or after the entry date of the department of corrections into the Kansas police and firemen's retirement system shall become a member of the Kansas police and firemen's retirement system.
- (g) Except as otherwise provided by this act, any security officer employed by the department of corrections who becomes a member of the Kansas police and firemen's retirement system shall be subject to the provisions of K.S.A. 74-4951 through 74-4970, and amendments thereto.
- (h) Beginning with the first payment of compensation for services of a security officer after becoming a member of the Kansas police and firemen's retirement system, the employer shall deduct from the compensation of such member 7.15% as the employee contribution to the system. Such deductions shall be remitted, deposited and credited as provided in K.S.A. 74-4965, and amendments thereto.
- Sec. 2. (a) Subject to the provisions of K.S.A. 74-49,123, and amendments thereto, any security officer who becomes a member of the Kansas police and firemen's retirement system pursuant to section 1, and amendments thereto, and who has not retired, may purchase participating service credit for periods of active service as a security officer of the department of corrections in the Kansas public employees retirement system at an additional rate of contribution, in addition to the employee's rate of contribution as provided in section 1 and K.S.A. 74-4965, and amendments thereto. All such service credit purchased shall be recredited to the Kansas police and firemen's retirement system. Such additional rate of contribution shall be based upon the security officer's attained age at the time of purchase and using actuarial assumptions and tables in use by the retirement system at such time of purchase for such periods of service. Such additional rate of contribution shall commence at the beginning of the quarter following such election and shall remain in effect until all of the full quarters of such service have been purchased.
- (b) (1) Subject to the provisions of K.S.A. 74-49,123, and amendments thereto, any security officer who becomes a member of the Kansas police and firemen's retirement system pursuant to section 1, and amendments thereto, and who has not retired, may purchase participating service credit for periods of active service as a security officer of the department of corrections in the Kansas public employees retirement system by electing to effect such purchase by means of a single lump-sum payment in lieu of employee contributions as provided in subsection (a).

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All such service credit purchased shall be recredited to the Kansas police and firemen's retirement system.

- (2) The lump-sum payment shall be an amount determined by the actuary using:
- (A) The member's then current annual rate of compensation or the member's final average salary at the time the member elects to purchase such service credit, whichever is greater;
- (B) the actuarial assumptions and tables currently in use by the retirement system; and
 - (C) the member's attained age.
- Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.