

## SENATE BILL No. 554

By Committee on Ways and Means

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9 AN ACT concerning retirement and pensions; relating to the Kansas  
10 public employees retirement system and systems thereunder; retire-  
11 ment date; amending K.S.A. 20-2608, 74-4914, 74-4914c, 74-4937 and  
12 74-49,104 and repealing the existing sections.  
13

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

15 Section 1. K.S.A. 20-2608 is hereby amended to read as follows: 20-  
16 2608. (a) Any judge may retire upon reaching age 65 or commencing July  
17 1, 1993, age 65 or age 62 with the completion of 10 years of credited  
18 service or the first day of the month coinciding with or following the date  
19 that the total of the number of years of credited service and the number  
20 of years of attained age of the judge is equal to or more than 85, *or for*  
21 *any judge hired on or after July 1, 2004, age 65 or age 62 with the com-*  
22 *pletion of 10 years of credited service or the first day of the month coin-*  
23 *cidng with or following the date that the total of the number of years of*  
24 *credited service and the number of years of attained age of the judge is*  
25 *equal to or more than 95, and upon making application to the board, and*  
26 *any judge upon reaching age 70 shall retire, and upon retiring, each such*  
27 *judge shall receive retirement annuities as provided in K.S.A. 20-2610*  
28 *and amendments thereto, except, that when any incumbent judge attains*  
29 *the age of 70, such judge may, if such judge desires, finish serving the*  
30 *term during which said judge attains the age of 70.*

31 (b) Notwithstanding the provisions of subsection (a), any judge who  
32 is otherwise eligible to retire may retire upon reaching age 60 and, having  
33 total years of service of not less than 10 years, and upon making appli-  
34 cation to the board. Any such judge who retires on and after July 1, 1993,  
35 and prior to attaining the age of 62 shall receive a retirement annuity  
36 pursuant to K.S.A. 20-2610 and amendments thereto based upon the  
37 normal retirement age of 62 reduced by an amount equal to the product  
38 of (1) such annual retirement annuity payable had the judge retired on  
39 the normal retirement date, multiplied by (2) the product of .2% multi-  
40 plied by the number of months' difference, to the nearest whole month,  
41 between the judge's attained age at the time of retirement and age 62.

42 (c) Notwithstanding the provisions of subsection (a), on or after July  
43 1, 1993, any judge who is otherwise eligible to retire may retire upon

1 reaching age 55 with the completion of 10 years of service, and upon  
2 making application to the board. Any such judge who retires prior to  
3 attaining the age of 62 pursuant to this subsection shall receive a retire-  
4 ment annuity pursuant to K.S.A. 20-2610 and amendments thereto based  
5 upon the normal retirement age of 62 reduced by an amount equal to  
6 the total of: (1) (A) The product of such annual retirement annuity payable  
7 had the judge retired on the normal retirement date, multiplied by (B)  
8 the product of .6% multiplied by the number of months' difference, to  
9 the nearest whole month, between the member's attained age at the time  
10 of retirement and age 60; and

11 (2) for any judge who retired on or after July 1, 1993, the product of  
12 such annual retirement annuity payable had the judge retired on the  
13 normal retirement date, multiplied by 4.8%.

14 The provisions of this subsection apply to any judge who retires before  
15 the age of 62 and has attained age 55 but has not attained age 60, with  
16 the completion of 10 years of service.

17 Sec. 2. K.S.A. 74-4914 is hereby amended to read as follows: 74-  
18 4914. (1) The normal retirement date for a member of the system shall  
19 be the first day of the month coinciding with or following termination of  
20 employment with any participating employer not followed by employ-  
21 ment with any participating employer within 30 days and the attainment  
22 of age 65 or, commencing July 1, 1993, age 62 with the completion of 10  
23 years of credited service or the first day of the month coinciding with or  
24 following the date that the total of the number of years of credited service  
25 and the number of years of attained age of the member is equal to or  
26 more than 85, *or for members hired on or after July 1, 2004, age 65 or*  
27 *age 62 with the completion of 10 years of credited service or the first day*  
28 *of the month coinciding with or following the date that the total of the*  
29 *number of years of credited service and the number of years of attained*  
30 *age of the member is equal to or more than 95. In no event shall a normal*  
31 *retirement date for a member be before six months after the entry date*  
32 *of the participating employer by whom such member is employed. A*  
33 *member may retire on the normal retirement date or on the first day of*  
34 *any month thereafter upon the filing with the office of the retirement*  
35 *system of an application in such form and manner as the board shall*  
36 *prescribe. Nothing herein shall prevent any person, member or retirant*  
37 *from being employed, appointed or elected as an employee, appointee,*  
38 *officer or member of the legislature. Elected officers may retire from the*  
39 *system on any date on or after the attainment of the normal retirement*  
40 *date, but no retirement benefits payable under this act shall be paid until*  
41 *the member has terminated such member's office.*

42 (2) No retirant shall make contributions to the system or receive serv-  
43 ice credit for any service after the date of retirement.

1 (3) Any member who is an employee of an affiliating employer pur-  
2 suant to K.S.A. 74-4954b and amendments thereto and has not withdrawn  
3 such member's accumulated contributions from the Kansas police and  
4 firemen's retirement system may retire before such member's normal  
5 retirement date on the first day of any month coinciding with or following  
6 the attainment of age 55.

7 (4) Any member may retire before such member's normal retirement  
8 date on the first day of any month coinciding with or following termination  
9 of employment with any participating employer not followed by employ-  
10 ment with any participating employer within 30 days and the attainment  
11 of age 55 with the completion of 10 years of credited service, but in no  
12 event before six months after the entry date, upon the filing with the  
13 office of the retirement system of an application for retirement in such  
14 form and manner as the board shall prescribe.

15 (5) If a retirant who retired on or after July 1, 1988, is employed or  
16 appointed in or to any position or office for which compensation for serv-  
17 ice is paid in an amount equal to \$15,000 or more in any one such calendar  
18 year, by any participating employer for which such retirant was employed  
19 or appointed during the final two years of such retirant's participation,  
20 such retirant shall not receive any retirement benefit for any month for  
21 which such retirant serves in such position or office. The participating  
22 employer shall report to the system within 30 days of when the compen-  
23 sation paid to the retirant is equal to or exceeds any limitation provided  
24 by this section. Any retirant employed by a participating employer shall  
25 not make contributions nor receive additional credit under such system  
26 for such service except as provided by this section. Upon request of the  
27 executive director of the system, the secretary of revenue shall provide  
28 such information as may be needed by the executive director to carry out  
29 the provisions of this act. The provisions of this subsection shall not apply  
30 to retirants employed as substitute teachers or officers, employees or  
31 appointees of the legislature. The provisions of this subsection shall not  
32 apply to members of the legislature prior to January 8, 2000. The provi-  
33 sions of this subsection shall not apply to any other elected officials prior  
34 to the term of office of such elected official which commences on or after  
35 July 1, 2000. The provisions of this subsection shall apply to any other  
36 elected official on and after the term of office of such other elected official  
37 which commences on or after July 1, 2000. Except as otherwise provided,  
38 commencing January 8, 2001, the provisions of this subsection shall apply  
39 to members of the legislature. For determination of the amount of com-  
40 pensation paid pursuant to this subsection, for members of the legislature,  
41 compensation shall include any amount paid as provided pursuant to sub-  
42 sections (a), (b), (c) and (d) of K.S.A. 46-137a, and amendments thereto,  
43 or pursuant to K.S.A. 46-137b, and amendments thereto. Notwithstand-

1 ing any provision of law to the contrary, when a member of the legislature  
2 is paid an amount of compensation of \$15,000 or more in any one calendar  
3 year, the member may continue to receive any amount provided in sub-  
4 sections (b) and (d) of K.S.A. 46-137a, and amendments thereto, and still  
5 be entitled to receive such member's retirement benefit.

6 (6) For purposes of this section, any employee of a local governmental  
7 unit which has its own pension plan who becomes an employee of a  
8 participating employer as a result of a merger or consolidation of services  
9 provided by local governmental units, which occurred on January 1, 1994,  
10 may count service with such local governmental unit in determining  
11 whether such employee has met the years of credited service require-  
12 ments contained in this section.

13 Sec. 3. K.S.A. 74-4914c is hereby amended to read as follows: 74-  
14 4914c. (1) Notwithstanding the provisions of K.S.A. 74-4914, 74-4915 and  
15 subsection (23) of K.S.A. 74-4902, and amendments thereto, the normal  
16 retirement date for all security officers, as defined by paragraph (a) or (b)  
17 of subsection (1) of K.S.A. 74-4914a and amendments thereto, with at  
18 least three consecutive years of service as such security officer immedi-  
19 ately preceding the date of retirement, shall be the first day of the month  
20 coinciding with or following the attainment of age 55, and commencing  
21 July 1, 2000, the first day of the month coinciding with or following the  
22 date that the total of the number of years of credited service and the  
23 number of years of attained age of the security officer is equal to or more  
24 than 85, *or for any security officer hired on or after July 1, 2004, age 55*  
25 *or the first day of the month coinciding with or following the date that*  
26 *the total of the number of years of credited service and the number of*  
27 *years of attained age of the security officer is equal to or more than 95.*  
28 Any such security officer may retire before such normal retirement date  
29 on the first day of any month coinciding with or following the attainment  
30 of age 50 or completion of 10 years of credited service, whichever occurs  
31 later.

32 (2) (a) Except as otherwise provided in paragraph (b) of this subsec-  
33 tion (2), any security officer, as defined by paragraph (a) or (b) of sub-  
34 section (1) of K.S.A. 74-4914a and amendments thereto, who retires be-  
35 fore the normal retirement date shall receive an annual retirement benefit  
36 equal to the annual retirement benefit payable had such security officer  
37 retired on the normal retirement date but based upon such security of-  
38 ficer's final average salary and years of participating and prior service  
39 credited to the date of actual retirement reduced by an amount equal to  
40 the product of (i) such annual retirement benefit payable had such se-  
41 curity officer retired on the normal retirement date, multiplied by (ii) the  
42 product of .6% multiplied by the number of months difference, to the  
43 nearest whole month, between such security officer's attained age at the

1 time of retirement and age 55.

2 (b) Any security officer, as defined by paragraph (a) or (b) of subsection  
3 (1) of K.S.A. 74-4914a and amendments thereto, who retires on or  
4 after July 1, 1982, and prior to July 1, 1987, before the normal retirement  
5 date shall receive an annual retirement benefit equal to the annual re-  
6 tirement benefit payable had such security officer retired on the normal  
7 retirement date but based upon such security officer's final average salary  
8 and years of participating and prior service credited to the date of actual  
9 retirement reduced by an amount equal to the product of (i) such annual  
10 retirement benefit payable had such security officer retired on the normal  
11 retirement date, multiplied by (ii) the product of .3% multiplied by the  
12 number of months difference, to the nearest whole month, between such  
13 security officer's attained age at the time of retirement and age 55.

14 (c) Any security officer, as defined by paragraph (a) or (b) of subsection  
15 (1) of K.S.A. 74-4914a and amendments thereto, who retires on or  
16 after July 1, 1990, before the normal retirement date shall receive an  
17 annual retirement benefit equal to the annual retirement benefit payable  
18 had such security officer retired on the normal retirement date but based  
19 upon such security officer's final average salary and years of participating  
20 and prior service credited to the date of actual retirement reduced by an  
21 amount equal to the product of (i) such annual retirement benefit payable  
22 had such security officer retired on the normal retirement date, multi-  
23 plied by (ii) the product of .2% multiplied by the number of months  
24 difference, to the nearest whole month, between such security officer's  
25 attained age at the time of retirement and age 55.

26 (3) Notwithstanding the provisions of K.S.A. 74-4914, 74-4915 and  
27 subsection (23) of K.S.A. 74-4902, the normal retirement date for all  
28 security officers, as defined by paragraph (c), (d), (e) or (f) of subsection  
29 (1) of K.S.A. 74-4914a and amendments thereto, with at least three con-  
30 secutive years of service as such security officer immediately preceding  
31 the date of retirement, shall be the first day of the month coinciding with  
32 or following the attainment of age 60, and commencing July 1, 2000, the  
33 first day of the month coinciding with or following the date that the total  
34 of the number of years of credited service and the number of years of  
35 attained age of the security officer is equal to or more than 85. Any such  
36 security officer may retire before such normal retirement date on the first  
37 day of any month coinciding with or following the attainment of age 55  
38 or completion of 10 years of credited service, whichever occurs later.

39 (4) (a) Except as otherwise provided in paragraph (b) of this subsection  
40 (4), any security officer, as defined by paragraph (c), (d), (e) or (f) of  
41 subsection (1) of K.S.A. 74-4914a and amendments thereto, who retires  
42 before the normal retirement date shall receive an annual retirement  
43 benefit equal to the annual retirement benefit payable had such security

1 officer retired on the normal retirement date but based upon such se-  
2 curity officer's final average salary and years of participating and prior  
3 service credited to the date of actual retirement reduced by an amount  
4 equal to the product of (i) such annual retirement benefit payable had  
5 such security officer retired on the normal retirement date, multiplied by  
6 (ii) the product of .6% multiplied by the number of months difference,  
7 to the nearest whole month, between such security officer's attained age  
8 at the time of retirement and age 60.

9 (b) Any security officer, as defined by paragraph (c), (d), (e) or (f) of  
10 subsection (1) of K.S.A. 74-4914a and amendments thereto, who retires  
11 on or after July 1, 1982, and prior to July 1, 1987, before the normal  
12 retirement date shall receive an annual retirement benefit equal to the  
13 annual retirement benefit payable had such security officer retired on the  
14 normal retirement date but based upon such security officer's final av-  
15 erage salary and years of participating and prior service credited to the  
16 date of actual retirement reduced by an amount equal to the product of  
17 (i) such annual retirement benefit payable had such security officer re-  
18 tired on the normal retirement date, multiplied by (ii) the product of .3%  
19 multiplied by the number of months difference, to the nearest whole  
20 month, between such security officer's attained age at the time of retire-  
21 ment and age 60.

22 (c) Any security officer, as defined by paragraph (c), (d), (e) or (f) of  
23 subsection (1) of K.S.A. 74-4914a and amendments thereto, who retires  
24 on or after July 1, 1990, before the normal retirement date shall receive  
25 an annual retirement benefit equal to the annual retirement benefit pay-  
26 able had such security officer retired on the normal retirement date but  
27 based upon such security officer's final average salary and years of par-  
28 ticipating and prior service credited to the date of actual retirement re-  
29 duced by an amount equal to the product of (i) such annual retirement  
30 benefit payable had such security officer retired on the normal retirement  
31 date, multiplied by (ii) the product of .2% multiplied by the number of  
32 months difference, to the nearest whole month, between such security  
33 officer's attained age at the time of retirement and age 60.

34 Sec. 4. K.S.A. 74-4937 is hereby amended to read as follows: 74-  
35 4937. (1) The normal retirement date of a member of the system who is  
36 in school employment and who is subject to K.S.A. 74-4940 and amend-  
37 ments thereto shall be the first day of the month coinciding with or fol-  
38 lowing termination of employment not followed by employment with any  
39 participating employer within 30 days and the end of the school fiscal  
40 year in which the member attains age 65 or, commencing July 1, 1986,  
41 age 65 or age 60 with the completion of 35 years of credited service or  
42 at any age with the completion of 40 years of credited service, or com-  
43 mencing July 1, 1993, any alternative normal retirement date already pre-

1 scribed by law or age 62 with the completion of 10 years of credited  
2 service or the first day of the month coinciding with or following the date  
3 that the total of the number of years of credited service and the number  
4 of years of attained age of the member is equal to or more than 85, or  
5 *for members hired on or after July 1, 2004, age 65 or age 60 with the*  
6 *completion of 35 years of credited service, at any age with the completion*  
7 *of 40 years of credited service, age 62 with the completion of 10 years of*  
8 *credited service or the first day of the month coinciding with or following*  
9 *the date that the total number of years of credited service and the number*  
10 *of years of attained age of the member is equal to or more than 95. Each*  
11 *member upon giving prior notice to the appointing authority and the*  
12 *retirement system may retire on the normal retirement date or the first*  
13 *day of any month thereafter.*

14 (2) Any member who is in school employment and who is subject to  
15 K.S.A. 74-4940 and amendments thereto may retire before such mem-  
16 ber's normal retirement date on the first day of the month coinciding with  
17 or following termination of employment not followed by employment  
18 with any participating employer within 30 days and the completion of the  
19 school fiscal year in which such member attained age 55 with the comple-  
20 tion of 10 years of credited service, upon the filing with the office of  
21 the retirement system of an application for retirement in such form and  
22 manner as the board shall prescribe.

23 (3) No member who begins a year of school employment and who is  
24 subject to K.S.A. 74-4940 and amendments thereto may retire until the  
25 first day of the month coinciding with or following the end of the current  
26 school fiscal year unless good cause is shown and such retirement is  
27 agreed to by the participating employer and the board.

28 (4) As used in this section "school fiscal year" means the twelve-  
29 month period beginning July 1 and ending June 30.

30 Sec. 5. K.S.A. 74-49,104 is hereby amended to read as follows: 74-  
31 49,104. The normal retirement date for any person who is a member of  
32 the Kansas public employees retirement system pursuant to subsection  
33 (b) of K.S.A. 74-4999 and amendments thereto and who retires on or  
34 after July 1, 1994, shall be the first day of the month coinciding with or  
35 following the attainment of age 65 or age 62 with the completion of 10  
36 years of credited service or the first day of the month coinciding with or  
37 following the date that the total of the number of years of credited service  
38 and the number of years of attained age of the person is equal to or more  
39 than 85, *or for members hired on or after July 1, 2004, age 65 or age 62*  
40 *with the completion of 10 years of credited service or the first day of the*  
41 *month coinciding with or following the date that the total of the number*  
42 *of years of credited service and the number of years of attained age of the*  
43 *person is equal to or more than 95. Any such person may retire before*

1 such member's normal retirement date on the first day of any month  
2 coinciding with or following the attainment of age 55 with the completion  
3 of 10 years of credited service, upon the filing with the office of the  
4 retirement system of an application for retirement in such form and man-  
5 ner as the board may prescribe. Any member who retires before such  
6 member's normal retirement date as provided in this subsection shall have  
7 such member's retirement benefit determined as provided in subsection  
8 (2) of K.S.A. 74-4915 and amendments thereto. Notwithstanding any pro-  
9 vision of K.S.A. 74-4915 and amendments thereto to the contrary, any  
10 person who is a member of the Kansas public employees retirement sys-  
11 tem pursuant to subsection (b) of K.S.A. 74-4999 and amendments  
12 thereto and who retires on or after July 1, 1975, shall be entitled to the  
13 greater total retirement benefit of the following:

14 (a) The retirement benefit provided for in K.S.A. 74-4915 and  
15 amendments thereto; or

16 (b) the retirement benefit provided for members of the retirement  
17 system for court reporters, as such phrase is defined in subsection (a) of  
18 K.S.A. 74-4999 and amendments thereto, under the laws in effect on the  
19 date immediately preceding the effective date of this act; or

20 (c) The retirement benefit provided for members of the retirement  
21 system for court reporters, as such phrase is defined in subsection (a) of  
22 K.S.A. 74-4999 and amendments thereto, under the laws in effect on the  
23 date immediately preceding July 1, 1975, except that such benefit shall  
24 be computed on the basis of final average salary, as such phrase is defined  
25 in subsection (17) of K.S.A. 74-4902 and amendments thereto, and there  
26 shall be no reduction in such payments for any benefits which such mem-  
27 ber is receiving or is eligible to receive under the federal social security  
28 act. As used in this section and K.S.A. 74-49,106 and amendments  
29 thereto, "federal social security act" includes the Kansas and federal old-  
30 age survivors and disability insurance acts.

31 Each person who is a member of the Kansas public employees retire-  
32 ment system pursuant to subsection (a) of K.S.A. 74-4999 and amend-  
33 ments thereto and who retired prior to July 1, 1982, shall have such  
34 member's retirement benefit recalculated under this section as amended  
35 by this act. If such recalculation results in an increase in such member's  
36 retirement benefit, such increase shall accrue and be payable to such  
37 member on and after July 1, 1982.

38 Sec. 6. K.S.A. 20-2608, 74-4914, 74-4914c, 74-4937 and 74-49,104  
39 are hereby repealed.

40 Sec. 7. This act shall take effect and be in force from and after its  
41 publication in the statute book.