Session of 2006

## HOUSE BILL No. 2584

By Joint Committee on Pensions, Investments and Benefits

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9 AN ACT concerning retirement; relating to employment after retire-10 ment; employee and employer contributions; amending K.S.A. 2005 11Supp. 74-4914 and repealing the existing section. 12 13 Be it enacted by the Legislature of the State of Kansas: Section 1. K.S.A. 2005 Supp. 74-4914 is hereby amended to read as 1415follows: 74-4914. (1) The normal retirement date for a member of the 16system shall be the first day of the month coinciding with or following termination of employment with any participating employer not followed 1718by employment with any participating employer within 30 days and the 19attainment of age 65 or, commencing July 1, 1993, age 62 with the com-20pletion of 10 years of credited service or the first day of the month co-21inciding with or following the date that the total of the number of years 22of credited service and the number of years of attained age of the member 23 is equal to or more than 85. In no event shall a normal retirement date 24 for a member be before six months after the entry date of the participating 25employer by whom such member is employed. A member may retire on 26the normal retirement date or on the first day of any month thereafter 27upon the filing with the office of the retirement system of an application 28in such form and manner as the board shall prescribe. Nothing herein 29 shall prevent any person, member or retirant from being employed, ap-30 pointed or elected as an employee, appointee, officer or member of the 31 legislature. Elected officers may retire from the system on any date on 32 or after the attainment of the normal retirement date, but no retirement 33 benefits payable under this act shall be paid until the member has ter-34 minated such member's office. 35 No retirant shall make contributions to the system or receive serv-(2)36 ice credit for any service after the date of retirement. 37 (3)Any member who is an employee of an affiliating employer pur-38 suant to K.S.A. 74-4954b and amendments thereto and has not withdrawn 39 such member's accumulated contributions from the Kansas police and 40 firemen's retirement system may retire before such member's normal 41retirement date on the first day of any month coinciding with or following 42the attainment of age 55. 43 (4)Any member may retire before such member's normal retirement

1 date on the first day of any month coinciding with or following termination of employment with any participating employer not followed by employ-2 3 ment with any participating employer within 30 days and the attainment of age 55 with the completion of 10 years of credited service, but in no 4 event before six months after the entry date, upon the filing with the  $\mathbf{5}$ office of the retirement system of an application for retirement in such 6 7 form and manner as the board shall prescribe. 8 (5)On or after July 1, 2006, for any retirant who is first employed or 9 appointed in or to any position or office by a participating employer other than a participating employer for which such retirant was employed or 10 appointed during the final two years of such retirant's participation, such 11 12participating employer shall pay to the system the actuarially determined 13 employer contribution and the statutorially prescribed employee contri-14bution based on the retirant's compensation during any such period of 15 employment or appointment. If a retirant who retired on or after July 1, 161988, is employed or appointed in or to any position or office for which compensation for service is paid in an amount equal to \$15,000 or more 1718in any one such calendar year, by any participating employer for which 19such retirant was employed or appointed during the final two years of 20such retirant's participation, such retirant shall not receive any retirement 21benefit for any month for which such retirant serves in such position or 22 office. The participating employer shall report to the system within 30 23 days of when the compensation paid to the retirant is equal to or exceeds any limitation provided by this section. Any retirant employed by a par-24 ticipating employer shall not make contributions nor receive additional 2526credit under such system for such service except as provided by this sec-27 tion. Upon request of the executive director of the system, the secretary 28of revenue shall provide such information as may be needed by the ex-29 ecutive director to carry out the provisions of this act. The provisions of 30 this subsection shall not apply to retirants employed as substitute teachers 31 or officers, employees or appointees of the legislature. The provisions of 32 this subsection shall not apply to members of the legislature prior to January 8, 2000. The provisions of this subsection shall not apply to any 33 34 other elected officials prior to the term of office of such elected official 35 which commences on or after July 1, 2000. The provisions of this subsection shall apply to any other elected official on and after the term of 36 37 office of such other elected official which commences on or after July 1, 38 2000. Except as otherwise provided, commencing January 8, 2001, the 39 provisions of this subsection shall apply to members of the legislature. 40 For determination of the amount of compensation paid pursuant to this subsection, for members of the legislature, compensation shall include 4142any amount paid as provided pursuant to subsections (a), (b), (c) and (d) 43 of K.S.A. 46-137a, and amendments thereto, or pursuant to K.S.A. 46HB 2584

1 137b, and amendments thereto. Notwithstanding any provision of law to the contrary, when a member of the legislature is paid an amount of 2 3 compensation of \$15,000 or more in any one calendar year, the member may continue to receive any amount provided in subsections (b) and (d) 4 of K.S.A. 46-137a, and amendments thereto, and still be entitled to re- $\mathbf{5}$ ceive such member's retirement benefit. Commencing July 1, 2005, and 6 7 ending June 30, 2008, the provisions of this subsection shall not apply to retirants who either retired under the provisions of subsection (1), or, if 8 9 they retired under the provisions of subsection (4), were retired more than 30 days prior to the effective date of this act and are licensed pro-10 fessional nurses or licensed practical nurses employed by the state of 11 Kansas at the Osawatomie state hospital, Rainbow mental health facility, 1213 Larned state hospital, Parsons state hospital and training center, Kansas neurological institute, the Kansas soldiers' home or the Kansas veterans' 1415 home. The participating employer of such retirant shall pay to the system the actuarially determined employer contribution based on the retirant's 16 compensation during any such period of employment. 1718(6) For purposes of this section, any employee of a local governmental unit which has its own pension plan who becomes an employee of a 1920participating employer as a result of a merger or consolidation of services 21provided by local governmental units, which occurred on January 1, 1994,

21 provided by local governmental units, which occurred on January 1, 1994, 22 may count service with such local governmental unit in determining 23 whether such employee has met the years of credited service require-

24 ments contained in this section.
25 Sec. 2. K.S.A. 2005 Supp. 74

Sec. 2. K.S.A. 2005 Supp. 74-4914 is hereby repealed.

26 Sec. 3. This act shall take effect and be in force from and after its 27 publication in the statute book.