

SENATE BILL No. 564

By Joint Committee on Pensions, Investments and Benefits

3-4

9 AN ACT concerning retirement and pensions; relating to the Kansas
10 public employees retirement system; employer and employee contri-
11 butions; benefits; amending K.S.A. 74-4915 and 74-4919 and K.S.A.
12 2009 Supp. 74-4914d, 74-4920, 74-49,205 and 74-49,210 and repealing
13 the existing sections.
14

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

16 Section 1. K.S.A. 2009 Supp. 74-4914d is hereby amended to read
17 as follows: 74-4914d. Any additional cost resulting from the normal re-
18 tirement date and retirement before such normal retirement date for
19 security officers as provided in K.S.A. 74-4914c, and amendments
20 thereto, and disability benefits as provided in K.S.A. 74-4914e, and
21 amendments thereto, shall be added to the employer rate of contribution
22 for the department of corrections as otherwise determined under K.S.A.
23 74-4920, and amendments thereto, except that the employer rate of con-
24 tribution for the department of corrections including any such additional
25 cost added to such employer rate of contribution pursuant to this section
26 shall in no event exceed the employer rate of contribution for the de-
27 partment of corrections for the immediately preceding fiscal year by more
28 than the following amounts expressed as a percentage of compensation
29 upon which security officers contribute during the period: (a) ~~For the~~
30 ~~fiscal year commencing in calendar year 2006, an amount not to exceed~~
31 ~~more than 0.5% of the amount of the immediately preceding fiscal year;~~
32 ~~and (b) For the fiscal year commencing in calendar year 2007, and in~~
33 ~~each subsequent calendar year 2010, an amount not to exceed more than~~
34 0.6% of the amount of the immediately preceding fiscal year; *and (b) for*
35 *the fiscal year commencing in calendar year 2011, and in each subsequent*
36 *calendar year, an amount not to exceed more than 1.0% of the amount of*
37 *the immediately preceding fiscal year.*

38 Sec. 2. K.S.A. 74-4915 is hereby amended to read as follows: 74-
39 4915. (1) Any member who retires on or after such member's normal
40 retirement date shall be entitled to receive an annual retirement benefit
41 equal to the sum obtained by adding an amount for participating service
42 and an amount for prior service determined as provided in this section.
43 The amount for prior service shall be equal to 1% of the member's prior

1 service annual salary multiplied by the number of years of prior service
2 entitled to credit as provided in K.S.A. 74-4913 and amendments thereto,
3 except that for members retiring on or after July 1, 1981, who were last
4 employed by a participating employer which had affiliated with the system
5 under K.S.A. 74-4910, 74-4912, 74-4929 or 74-4991 and amendments
6 thereto, and for the period commencing January 1, 1986, for members
7 retiring before July 1, 1981, who were last employed by a participating
8 employer which had affiliated with the system under K.S.A. 74-4910, 74-
9 4912, 74-4929 or 74-4991 and amendments thereto, except that any in-
10 crease in benefits under this section shall be reduced by any postretire-
11 ment benefit adjustments received by such member prior to July 2, 1985,
12 the amount for prior service shall be calculated using final average salary
13 in lieu of prior service annual salary and, in the case of any such member
14 who became a member under subsection (3) of K.S.A. 74-4925 and
15 amendments thereto and for whom a final average salary cannot be oth-
16 erwise determined, such member's final average salary shall be based on
17 all service for which such member received assistance in a plan under
18 subsection (2) of K.S.A. 74-4925 and amendments thereto as certified by
19 such employer upon request of the board. For any member who retires
20 on or after July 1, 1993, the amount for participating service shall be equal
21 to the total of 1.75% of the member's final average salary multiplied by
22 the number of years of participating service *earned prior to January 1,*
23 *2012, and 1.85% of the member's final average salary multiplied by the*
24 *number of years of participating service earned on and after January 1,*
25 *2012. Notwithstanding any provision of law to the contrary, in no event*
26 *shall service that is purchased under the provisions of K.S.A. 74-4919a et*
27 *seq., and amendments thereto, be credited at a rate that exceeds 1.75%*
28 *of the final average salary of any member.*

29 (2) (A) Any member who retires on or after July 1, 1993, but before
30 the normal retirement date and has attained age 60 but has not attained
31 age 62 with the completion of 10 years of credited service, shall receive
32 an annual retirement benefit equal to the annual retirement benefit pay-
33 able had the member retired on the normal retirement date but based
34 upon the member's final average salary and years of participating and
35 prior service credited to the date of actual retirement reduced by an
36 amount equal to the product of (i) such annual retirement benefit payable
37 had the member retired on the normal retirement date, multiplied by (ii)
38 the product of .2% multiplied by the number of months' difference, to
39 the nearest whole month, between the member's attained age at the time
40 of retirement and age 62.

41 (B) Any member who retires on or after July 1, 1993, but before the
42 normal retirement date and has attained age 55 but has not attained age
43 60 with the completion of 10 years of credited service, shall receive an

1 annual retirement benefit equal to the annual retirement benefit payable
2 had the member retired on the normal retirement date but based upon
3 the member's final average salary and years of participating and prior
4 service credited to the date of actual retirement reduced by an amount
5 equal to the total of: (i) (a) The product of such annual retirement benefit
6 payable had the member retired on the normal retirement date, multi-
7 plied by (b) the product of .6% multiplied by the number of months'
8 difference, to the nearest whole month, between the member's attained
9 age at the time of retirement and age 60; and
10 (ii) on and after July 1, 1993, the product of such annual retirement
11 benefit payable had the member retired on the normal retirement date,
12 multiplied by 4.8%.

13 (3) Upon death of a retirant, there shall be paid to such retirant's
14 beneficiary an amount equal to the excess, if any, of such retirant's ac-
15 cumulated contributions over the sum of all retirement benefit payments
16 made.

17 (4) Such annual retirement benefits shall be paid in equal monthly
18 installments except, that the board may provide for the payment of re-
19 tirement benefits which total less than \$240 a year on other than a
20 monthly basis.

21 (5) In the event that an application in such form as may be prescribed
22 by the board for any amount due under the provisions of this act, is not
23 filed with the office of the retirement system by the person entitled to
24 same within five years of the date such amount became due and payable,
25 an amount equal to same shall be transferred to the retirement benefit
26 accumulation reserve and such amount shall no longer be due and pay-
27 able, except that if any such person shall present evidence satisfactory to
28 the board that such person's failure to file such application within that
29 time period was due to lack of knowledge or incapacity on such person's
30 part, the amount equal to the amount originally due shall be transferred
31 from the retirement benefit accumulation reserve to the reserve or re-
32 serves from which such transfer was initially made and the amount orig-
33 inally due shall be paid to such person.

34 (6) The participating employer, when an employee files an applica-
35 tion for retirement, shall certify to the system all member contributions
36 of such employee which have not been reported previously. In the event
37 the amount certified results in an overpayment of retirement benefits,
38 the employer shall be held responsible for the contribution amount pre-
39 viously certified from the time of commencement of the overpayment of
40 retirement benefits until the time that such overpayment is discovered
41 by the system. At the time that such overpayment of retirement benefits
42 is discovered by the system, the system shall adjust the amount of retire-
43 ment benefits paid to the employee to the correct amount based on the

1 participating employer's certification of member contributions which had
2 not been previously reported. The participating employer of the em-
3 ployee who has had such member's retirement benefits adjusted as pro-
4 vided in this subsection shall notify such employee of such overpayment
5 and such adjustment of retirement benefits. If the contributions previ-
6 ously certified are lower than the actual amount reported, the employer
7 shall be responsible for remitting the correct amount and the member's
8 monthly benefit shall be recalculated based on the amount reported by
9 the employer. When an employee in school employment files such an
10 application, the participating employer responsible for any such amounts
11 as provided in this subsection shall be the employee's eligible employer
12 as specified in subsection (1), (2) or (3) of K.S.A. 74-4931, and amend-
13 ments thereto, and shall not be the state of Kansas. The provisions of law
14 in effect on the retirement date of a member under the system shall
15 govern the retirement benefit payable to the retiree, any joint annuitant
16 and any beneficiary.

17 Sec. 3. K.S.A. 74-4919 is hereby amended to read as follows: 74-
18 4919. (1) Each participating employer, beginning with the first payroll for
19 services performed after the entry date, shall deduct from the compen-
20 sation of each member 4% of such member's compensation as employee
21 contributions. *Each participating employer, for services performed by an*
22 *employee first employed prior to July 1, 2009, shall deduct from the com-*
23 *penetration of each member, the following amounts expressed as a per-*
24 *centage of compensation during the following periods: (a) Commencing*
25 *January 1, 2012, 4.5% of such member's compensation as employee con-*
26 *tributions; (b) commencing January 1, 2013, 5.0% of such member's com-*
27 *penetration as employee contributions; (c) commencing January 1, 2014,*
28 *5.5% of such member's compensation as employee contributions; and (d)*
29 *commencing January 1, 2015, and in each subsequent calendar year, 6.0%*
30 *of such member's compensation as employee contributions.* Such deduc-
31 tions shall be remitted quarterly, or as the board may otherwise provide,
32 to the executive director for deposit in the Kansas public employees re-
33 tirement fund. Such deductions shall be credited to the members' indi-
34 vidual accounts and interest shall be added annually to such accounts.

35 (2) (a) Subject to the provisions of K.S.A. 74-49,123 and amend-
36 ments thereto, each participating employer, pursuant to the provisions of
37 section 414(h)(2) of the federal internal revenue code, shall pick up and
38 pay the contributions which would otherwise be payable by members as
39 prescribed in subsection (1) commencing with the third quarter of 1984.
40 The contributions so picked up shall be treated as employer contributions
41 for purposes of determining the amounts of federal income taxes to with-
42 hold from the member's compensation.

43 (b) Member contributions picked up by the employer shall be paid

1 from the same source of funds used for the payment of compensation to
2 a member. A deduction shall be made from each member's compensation
3 equal to the amount of the member's contributions picked up by the
4 employer, provided that such deduction shall not reduce the member's
5 compensation for purposes of computing benefits under the system.

6 (c) Member contributions picked up by the employer shall be remit-
7 ted quarterly, or as the board may otherwise provide, to the executive
8 director for credit to the Kansas public employees retirement fund. Such
9 contributions shall be credited to a separate account within the member's
10 individual account so that amounts contributed by the member com-
11 mencing with the third quarter of 1984 may be distinguished from the
12 member contributions picked up by the employer. Interest shall be added
13 annually to members' individual accounts.

14 Sec. 4. K.S.A. 2009 Supp. 74-4920 is hereby amended to read as
15 follows: 74-4920. (1) (a) Upon the basis of each annual actuarial valuation
16 and appraisal as provided for in subsection (3)(a) of K.S.A. 74-4908 and
17 amendments thereto, the board shall certify, on or before July 15 of each
18 year, to the division of the budget in the case of the state and to the agent
19 for each other participating employer an actuarially determined estimate
20 of the rate of contribution which will be required, together with all ac-
21 cumulated contributions and other assets of the system, to be paid by
22 each such participating employer to pay all liabilities which shall exist or
23 accrue under the system, including amortization of the actuarial accrued
24 liability as determined by the board. The board shall determine the ac-
25 tuarial cost method to be used in annual actuarial valuations, to determine
26 the employer contribution rates that shall be certified by the board. Such
27 certified rate of contribution, amortization methods and periods and ac-
28 tuarial cost method shall be based on the standards set forth in subsection
29 (3)(a) of K.S.A. 74-4908 and amendments thereto and shall not be based
30 on any other purpose outside of the needs of the system.

31 (b) (i) For employers affiliating on and after January 1, 1999, upon
32 the basis of an annual actuarial valuation and appraisal of the system
33 conducted in the manner provided for in K.S.A. 74-4908 and amend-
34 ments thereto, the board shall certify, on or before July 15 of each year
35 to each such employer an actuarially determined estimate of the rate of
36 contribution which shall be required to be paid by each such employer
37 to pay all of the liabilities which shall accrue under the system from and
38 after the entry date as determined by the board, upon recommendation
39 of the actuary. Such rate shall be termed the employer's participating
40 service contribution and shall be uniform for all participating employers.
41 Such additional liability shall be amortized as determined by the board.
42 For all participating employers described in this section, the board shall
43 determine the actuarial cost method to be used in annual actuarial valu-

1 ations to determine the employer contribution rates that shall be certified
2 by the board.

3 (ii) The board shall determine for each such employer separately an
4 amount sufficient to amortize all liabilities for prior service costs which
5 shall have accrued at the time of entry into the system. On the basis of
6 such determination the board shall annually certify to each such employer
7 separately an actuarially determined estimate of the rate of contribution
8 which shall be required to be paid by that employer to pay all of the
9 liabilities for such prior service costs. Such rate shall be termed the em-
10 ployer's prior service contribution.

11 (2) The division of the budget and the governor shall include in the
12 budget and in the budget request for appropriations for personal services
13 the sum required to satisfy the state's obligation under this act as certified
14 by the board and shall present the same to the legislature for allowance
15 and appropriation.

16 (3) Each other participating employer shall appropriate and pay to
17 the system a sum sufficient to satisfy the obligation under this act as
18 certified by the board.

19 (4) Each participating employer is hereby authorized to pay the em-
20 ployer's contribution from the same fund that the compensation for which
21 such contribution is made is paid from or from any other funds available
22 to it for such purpose. Each political subdivision, other than an instru-
23 mentality of the state, which is by law authorized to levy taxes for other
24 purposes, may levy annually at the time of its levy of taxes, a tax which
25 may be in addition to all other taxes authorized by law for the purpose of
26 making its contributions under this act and, in the case of cities and coun-
27 ties, to pay a portion of the principal and interest on bonds issued under
28 the authority of K.S.A. 12-1774 and amendments thereto by cities located
29 in the county, which tax, together with any other fund available, shall be
30 sufficient to enable it to make such contribution. In lieu of levying the
31 tax authorized in this subsection, any taxing subdivision may pay such
32 costs from any employee benefits contribution fund established pursuant
33 to K.S.A. 12-16,102 and amendments thereto. Each participating em-
34 ployer which is not by law authorized to levy taxes as described above,
35 but which prepares a budget for its expenses for the ensuing year and
36 presents the same to a governing body which is authorized by law to levy
37 taxes as described above, may include in its budget an amount sufficient
38 to make its contributions under this act which may be in addition to all
39 other taxes authorized by law. Such governing body to which the budget
40 is submitted for approval, may levy a tax sufficient to allow the partici-
41 pating employer to make its contributions under this act, which tax, to-
42 gether with any other fund available, shall be sufficient to enable the
43 participating employer to make the contributions required by this act.

1 (5) (a) The rate of contribution certified to a participating employer
2 as provided in this section shall apply during the fiscal year of the partic-
3 ipating employer which begins in the second calendar year following the
4 year of the actuarial valuation.

5 (b) (i) Except as specifically provided in this section, for fiscal years
6 commencing in calendar year 1996 and in each subsequent calendar year,
7 the rate of contribution certified to the state of Kansas shall in no event
8 exceed the state's contribution rate for the immediately preceding fiscal
9 year by more than 0.2% of the amount of compensation upon which
10 members contribute during the period.

11 (ii) Except as specifically provided in this subsection, for the fiscal
12 years commencing in the following calendar years, the rate of contribution
13 certified to the state of Kansas and to the participating employers under
14 K.S.A. 74-4931, and amendments thereto shall in no event exceed the
15 state's contribution rate for the immediately preceding fiscal year by more
16 than the following amounts expressed as a percentage of compensation
17 upon which members contribute during the period: (A) ~~For the fiscal~~
18 ~~year commencing in calendar year 2005, an amount not to exceed more~~
19 ~~than 0.4% of the amount of the immediately preceding fiscal year, (B)~~
20 ~~for the fiscal year commencing in calendar year 2006, an amount not to~~
21 ~~exceed more than 0.5% of the amount of the immediately preceding fiscal~~
22 ~~year, and (C) For the fiscal year commencing in calendar year 2007 and~~
23 ~~in each subsequent calendar year 2010, an amount not to exceed more~~
24 ~~than 0.6% of the amount of the immediately preceding fiscal year; and~~
25 ~~(B) for the fiscal year commencing in calendar year 2011, and in each~~
26 ~~subsequent calendar year, an amount not to exceed more than 1.0% of~~
27 ~~the amount of the immediately preceding fiscal year.~~

28 (iii) Except as specifically provided in this section, for fiscal years
29 commencing in calendar year 1997 and in each subsequent calendar year,
30 the rate of contribution certified to participating employers other than
31 the state of Kansas shall in no event exceed such participating employer's
32 contribution rate for the immediately preceding fiscal year by more than
33 0.15% of the amount of compensation upon which members contribute
34 during the period.

35 (iv) Except as specifically provided in this subsection, for the fiscal
36 years commencing in the following calendar years, the rate of contribution
37 certified to participating employers other than the state of Kansas shall
38 in no event exceed the contribution rate for such employers for the im-
39 mediately preceding fiscal year by more than the following amounts ex-
40 pressed as a percentage of compensation upon which members contribute
41 during the period: (A) ~~For the fiscal year commencing in calendar year~~
42 ~~2006, an amount not to exceed more than 0.4% of the amount of the~~
43 ~~immediately preceding fiscal year, (B) for the fiscal year commencing in~~

1 ~~calendar year 2007, an amount not to exceed more than 0.5% of the~~
2 ~~amount of the immediately preceding fiscal year, and (C) For the fiscal~~
3 ~~year commencing in calendar year 2008 and in each subsequent calendar~~
4 ~~year 2011, an amount not to exceed more than 0.6% of the amount of~~
5 ~~the immediately preceding fiscal year; and (B) for the fiscal year com-~~
6 ~~mencing in calendar year 2012, and in each subsequent calendar year, an~~
7 ~~amount not to exceed more than 1.0% of the amount of the immediately~~
8 ~~preceding fiscal year.~~

9 (v) As part of the annual actuarial valuation, there shall be a separate
10 employer rate of contribution calculated for the state of Kansas, a separate
11 employer rate of contribution calculated for participating employers un-
12 der K.S.A. 74-4931 and amendments thereto, a combined employer rate
13 of contribution calculated for the state of Kansas and participating em-
14 ployers under K.S.A. 74-4931, and amendments thereto, and a separate
15 employer rate of contribution calculated for all other participating
16 employers.

17 (vi) There shall be a combined employer rate of contribution certified
18 to the state of Kansas and participating employers under K.S.A. 74-4931,
19 and amendments thereto. There shall be a separate employer rate of
20 contribution certified to all other participating employers.

21 (vii) If the combined employer rate of contribution calculated for the
22 state of Kansas and participating employers under K.S.A. 74-4931, and
23 amendments thereto, is greater than the separate employer rate of con-
24 tribution for the state of Kansas, the difference in the two rates applied
25 to the actual payroll of the state of Kansas for the applicable fiscal year
26 shall be calculated. This amount shall be certified by the board for deposit
27 as additional employer contributions to the retirement benefit accumu-
28 lation reserve for the participating employers under K.S.A. 74-4931, and
29 amendments thereto.

30 (6) The actuarial cost of any legislation enacted in the 1994 session
31 of the Kansas legislature will be included in the June 30, 1994, actuarial
32 valuation in determining contribution rates for participating employers.

33 (7) The actuarial cost of the provisions of K.S.A. 74-4950i will be
34 included in the June 30, 1998, actuarial valuation in determining contri-
35 bution rates for participating employers. The actuarial accrued liability
36 incurred for the provisions of K.S.A. 74-4950i shall be amortized over 15
37 years.

38 (8) Except as otherwise provided by law, the actuarial cost of any
39 legislation enacted by the Kansas legislature, except the actuarial cost of
40 K.S.A. 74-49,114a, and amendments thereto, shall be in addition to the
41 employer contribution rates certified for the employer contribution rate
42 in the fiscal year immediately following such enactment.

43 (9) Notwithstanding the provisions of subsection (8), the actuarial

1 cost of the provisions of K.S.A. 74-49,109 et seq., and amendments
2 thereto shall be first reflected in employer contribution rates effective
3 with the first day of the first payroll period for the fiscal year 2005. The
4 actuarial accrued liability incurred for the provisions of K.S.A. 74-49,109
5 et seq., and amendments thereto shall be amortized over 10 years.

6 (10) The cost of the postretirement benefit payment provided pur-
7 suant to the provisions of K.S.A. 2009 Supp. 74-49,114b, and amendments
8 thereto, for retirants other than local retirants as described in subsection
9 (11) or insured disability benefit recipients shall be paid in the fiscal year
10 commencing on July 1, 2007.

11 (11) The actuarial accrued liability incurred for the provisions of
12 K.S.A. 2009 Supp. 74-49,114b, and amendments thereto, for the KPERS
13 local group and retirants who were employees of local employers which
14 affiliated with the Kansas police and firemen's retirement system shall be
15 amortized over 10 years.

16 (12) The cost of the postretirement benefit payment provided pur-
17 suant to the provisions of K.S.A. 2009 Supp. 74-49,114c, and amendments
18 thereto, for retirants other than local retirants as described in subsection
19 (13) or insured disability benefit recipients shall be paid in the fiscal year
20 commencing on July 1, 2008.

21 (13) The actuarial accrued liability incurred for the provisions of
22 K.S.A. 2009 Supp. 74-49,114c, and amendments thereto, for the KPERS
23 local group and retirants who were employees of local employers which
24 affiliated with the Kansas police and firemen's retirement system shall be
25 amortized over 10 years.

26 (14) The board with the advice of the actuary may fix the contribution
27 rates for participating employers joining the system after one year from
28 the first entry date or for employers who exercise the option contained
29 in K.S.A. 74-4912 and amendments thereto at rates different from the
30 rate fixed for employers joining within one year of the first entry date.

31 (15) For employers affiliating on and after January 1, 1999, the rates
32 of contribution certified to the participating employer as provided in this
33 section shall apply during the fiscal year immediately following such cer-
34 tification, but the rate of contribution during the first year following the
35 employer's entry date shall be equal to 7% of the amount of compensation
36 on which members contribute during the year. Any amount of such first
37 year's contribution which may be in excess of the necessary current serv-
38 ice contribution shall be credited by the board to the respective em-
39 ployer's prior service liability.

40 (16) Employer contributions shall in no way be limited by any other
41 act which now or in the future establishes or limits the compensation of
42 any member.

43 (17) Notwithstanding any provision of law to the contrary, each par-

1 participating employer shall remit quarterly, or as the board may otherwise
2 provide, all employee deductions and required employer contributions to
3 the executive director for credit to the Kansas public employees retire-
4 ment fund within three days after the end of the period covered by the
5 remittance by electronic funds transfer. Remittances of such deductions
6 and contributions received after such date are delinquent. Delinquent
7 payments due under this subsection shall be subject to interest at the rate
8 established for interest on judgments under subsection (a) of K.S.A. 16-
9 204 and amendments thereto. At the request of the board, delinquent
10 payments which are due or interest owed on such payments, or both, may
11 be deducted from any other moneys payable to such employer by any
12 department or agency of the state.

13 Sec. 5. K.S.A. 2009 Supp. 74-49,205 is hereby amended to read as
14 follows: 74-49,205. For any member who is first employed by a partici-
15 pating employer on or after July 1, 2009, and who retires on or after such
16 member's normal retirement date, the amount for participating service
17 shall be equal to the total of 1.75% of the member's final average salary
18 multiplied by the number of years of participating service *earned prior*
19 *to January 1, 2012*, to be used in determining such member's annual
20 retirement benefit, *and 1.85% of the member's final average salary mul-*
21 *tiplied by the number of years of participating service earned on and after*
22 *January 1, 2012, to be used in determining such member's annual retire-*
23 *ment benefit. Notwithstanding any provision of law to the contrary, in no*
24 *event shall service that is purchased under the provisions of K.S.A. 74-*
25 *4919a et seq., and amendments thereto, be credited at a rate that exceeds*
26 *1.75% of the final average salary of any member.*

27 Sec. 6. K.S.A. 2009 Supp. 74-49,210 is hereby amended to read as
28 follows: 74-49,210. ~~(a) Each participating employer who was a participat-~~
29 ~~ing employer under the provisions of K.S.A. 74-4901 et seq., and amend-~~
30 ~~ments thereto, before July 1, 2009, beginning with the first payroll for~~
31 ~~services performed by an employee first employed on or after July 1,~~
32 ~~2009, shall deduct from the compensation of each member 6% of such~~
33 ~~member's compensation as employee contributions. Each participating~~
34 ~~employer, for services performed by an employee first employed on and~~
35 ~~after July 1, 2009, shall deduct from the compensation of each member,~~
36 ~~the following amounts expressed as a percentage of compensation during~~
37 ~~the following periods: (a) Commencing January 1, 2012, 6.5% of such~~
38 ~~member's compensation as employee contributions; (b) commencing Jan-~~
39 ~~uary 1, 2013, 7.0% of such member's compensation as employee contri-~~
40 ~~butions; (c) commencing January 1, 2014, 7.5% of such member's com-~~
41 ~~pen-sation as employee contributions; and (d) commencing January 1,~~
42 ~~2015, and in each subsequent calendar year, 8.0% of such member's com-~~
43 ~~pen-sation as employee contributions.~~

1 ~~(b) Each participating employer who affiliates for any purpose on or~~
2 ~~after July 1, 2009, beginning with the first payroll for services performed~~
3 ~~by an employee first employed on or after July 1, 2009, shall deduct from~~
4 ~~the compensation of each member 6% of such member's compensation~~
5 ~~as employee contributions.~~

6 Sec. 7. K.S.A. 74-4915 and 74-4919 and K.S.A. 2009 Supp. 74-4914d,
7 74-4920, 74-49,205 and 74-49,210 are hereby repealed.

8 Sec. 8. This act shall take effect and be in force from and after its
9 publication in the statute book.