

SENATE BILL No. 49

By Joint Committee on Pensions, Investments and Benefits

1-24

1 AN ACT concerning retirement and benefits; relating to the Kansas
2 public employees retirement system and systems thereunder; employer
3 and employee contributions; benefits; amending K.S.A. 74-4915 and
4 74-4919 and K.S.A. 2010 Supp. 74-4914d, 74-4920, 74-49,205 and
5 74-49,210 and repealing the existing sections.

6
7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. K.S.A. 2010 Supp. 74-4914d is hereby amended to read
9 as follows: 74-4914d. Any additional cost resulting from the normal
10 retirement date and retirement before such normal retirement date for
11 security officers as provided in K.S.A. 74-4914c, and amendments
12 thereto, and disability benefits as provided in K.S.A. 74-4914e, and
13 amendments thereto, shall be added to the employer rate of contribution
14 for the department of corrections as otherwise determined under K.S.A.
15 74-4920, and amendments thereto, except that the employer rate of
16 contribution for the department of corrections including any such
17 additional cost added to such employer rate of contribution pursuant to
18 this section shall in no event exceed the employer rate of contribution for
19 the department of corrections for the immediately preceding fiscal year
20 by more than the following amounts expressed as a percentage of
21 compensation upon which security officers contribute during the period:
22 (a) For the fiscal year commencing in calendar year 2006, an amount not
23 to exceed more than 0.5% of the amount of the immediately preceding
24 fiscal year; and (b) for the fiscal year commencing in calendar year 2007,
25 and in each subsequent calendar year years 2010 and 2011, an amount
26 not to exceed more than 0.6% of the amount of the immediately
27 preceding fiscal year; and (b) for the fiscal year commencing in calendar
28 year 2012, and in each subsequent calendar year, an amount not to
29 exceed more than 1% of the amount of the immediately preceding fiscal
30 year.

31 Sec. 2. K.S.A. 74-4915 is hereby amended to read as follows: 74-
32 4915. (1) Any member who retires on or after such member's normal
33 retirement date shall be entitled to receive an annual retirement benefit
34 equal to the sum obtained by adding an amount for participating service
35 and an amount for prior service determined as provided in this section.
36 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
5 system under K.S.A. 74-4910, 74-4912, 74-4929 or 74-4991, and
6 amendments thereto, and for the period commencing January 1, 1986, for
7 members retiring before July 1, 1981, who were last employed by a
8 participating employer which had affiliated with the system under K.S.A.
9 74-4910, 74-4912, 74-4929 or 74-4991, and amendments thereto, except
10 that any increase in benefits under this section shall be reduced by any
11 postretirement benefit adjustments received by such member prior to July
12 2, 1985, the amount for prior service shall be calculated using final
13 average salary in lieu of prior service annual salary and, in the case of any
14 such member who became a member under subsection (3) of K.S.A. 74-
15 4925, and amendments thereto, and for whom a final average salary
16 cannot be otherwise determined, such member's final average salary shall
17 be based on all service for which such member received assistance in a
18 plan under subsection (2) of K.S.A. 74-4925, and amendments thereto, as
19 certified by such employer upon request of the board. For any member
20 who retires on or after July 1, 1993, the amount for participating service
21 shall be equal to the total of 1.75% of the member's final average salary
22 multiplied by the number of years of participating service *earned prior to*
23 *January 1, 2013, and 1.85% of the member's final average salary*
24 *multiplied by the number of years of participating service earned on and*
25 *after January 1, 2013. Notwithstanding any provision of law to the*
26 *contrary, in no event shall service that is purchased under the provisions*
27 *of K.S.A. 74-4919a et seq., and amendments thereto, be credited at a rate*
28 *that exceeds 1.75% of the purchasing member's final average salary.*

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
33 payable 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 the
39 nearest whole month, between the member's attained age at the time of
40 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 60
43 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 the
3 member's final average salary and years of participating and prior service
4 credited to the date of actual retirement reduced by an amount equal to
5 the total of: (i) (a) The product of such annual retirement benefit payable
6 had the member retired on the normal retirement date, multiplied by (b)
7 the product of .6% multiplied by the number of months' difference, to the
8 nearest whole month, between the member's attained age at the time of
9 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
15 accumulated contributions over the sum of all retirement benefit
16 payments 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
19 retirement 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
22 prescribed by the board for any amount due under the provisions of this
23 act, is not filed with the office of the retirement system by the person
24 entitled to same within five years of the date such amount became due
25 and payable, an amount equal to same shall be transferred to the
26 retirement benefit accumulation reserve and such amount shall no longer
27 be due and payable, except that if any such person shall present evidence
28 satisfactory to the board that such person's failure to file such application
29 within that time period was due to lack of knowledge or incapacity on
30 such person's part, the amount equal to the amount originally due shall be
31 transferred from the retirement benefit accumulation reserve to the
32 reserve or reserves from which such transfer was initially made and the
33 amount originally due shall be paid to such person.

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

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

17 Sec. 3. K.S.A. 74-4919 is hereby amended to read as follows: 74-
18 4919. (1) *Except as otherwise provided*, each participating employer,
19 beginning with the first payroll for services performed after the entry
20 date, shall deduct from the compensation of each member 4% of such
21 member's compensation as employee contributions. *Each participating*
22 *employer, for services performed by an employee first employed prior to*
23 *July 1, 2009, shall deduct from the compensation of each member, the*
24 *following amounts expressed as a percentage of compensation during the*
25 *following periods: (a) Commencing January 1, 2013, 4.5% of such*
26 *member's compensation as employee contributions; (b) commencing*
27 *January 1, 2014, 5% of such member's compensation as employee*
28 *contributions; (c) commencing January 1, 2015, 5.5% of such member's*
29 *compensation as employee contributions; and (d) commencing January*
30 *1, 2016, and in each subsequent calendar year, 6% of such member's*
31 *compensation as employee contributions. Such deductions shall be*
32 *remitted quarterly, or as the board may otherwise provide, to the*
33 *executive director for deposit in the Kansas public employees retirement*
34 *fund. Such deductions shall be credited to the members' individual*
35 *accounts and interest shall be added annually to such accounts.*

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

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

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

15 Sec. 4. K.S.A. 2010 Supp. 74-4920 is hereby amended to read as
16 follows: 74-4920. (1) (a) Upon the basis of each annual actuarial
17 valuation and appraisal as provided for in subsection (3)(a) of K.S.A. 74-
18 4908, and amendments thereto, the board shall certify, on or before July
19 15 of each year, to the division of the budget in the case of the state and
20 to the agent for each other participating employer an actuarially
21 determined estimate of the rate of contribution which will be required,
22 together with all accumulated contributions and other assets of the
23 system, to be paid by each such participating employer to pay all
24 liabilities which shall exist or accrue under the system, including
25 amortization of the actuarial accrued liability as determined by the board.
26 The board shall determine the actuarial cost method to be used in annual
27 actuarial valuations, to determine the employer contribution rates that
28 shall be certified by the board. Such certified rate of contribution,
29 amortization methods and periods and actuarial cost method shall be
30 based on the standards set forth in subsection (3)(a) of K.S.A. 74-4908,
31 and amendments thereto and shall not be based on any other purpose
32 outside of the needs of the system.

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

1 participating employers described in this section, the board shall
2 determine the actuarial cost method to be used in annual actuarial
3 valuations to determine the employer contribution rates that shall be
4 certified by the board.

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

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

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

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

1 contributions under this act, which tax, together with any other fund
2 available, shall be sufficient to enable the participating employer to make
3 the contributions required by this act.

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

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

14 (ii) Except as specifically provided in this subsection, for the fiscal
15 years commencing in the following calendar years, the rate of
16 contribution certified to the state of Kansas and to the participating
17 employers under K.S.A. 74-4931, and amendments thereto, shall in no
18 event exceed the state's contribution rate for the immediately preceding
19 fiscal year by more than the following amounts expressed as a percentage
20 of compensation upon which members contribute during the period: (A)
21 For the fiscal year commencing in calendar year ~~2005, an amount not to~~
22 ~~exceed more than 0.4% of the amount of the immediately preceding fiscal~~
23 ~~year;~~ (B) for the fiscal year commencing in calendar year 2006, an
24 ~~amount not to exceed more than 0.5% of the amount of the immediately~~
25 ~~preceding fiscal year;~~ and (C) for the fiscal year commencing in calendar
26 year ~~2007 and in each subsequent calendar year years 2010 and 2011,~~ an
27 amount not to exceed more than 0.6% of the amount of the immediately
28 preceding fiscal year; *and (B) for the fiscal year commencing in calendar*
29 *year 2012, and in each subsequent calendar year, an amount not to*
30 *exceed more than 1% of the amount of the immediately preceding fiscal*
31 *year.*

32 (iii) Except as specifically provided in this section, for fiscal years
33 commencing in calendar year 1997, and in each subsequent calendar year,
34 the rate of contribution certified to participating employers other than the
35 state of Kansas shall in no event exceed such participating employer's
36 contribution rate for the immediately preceding fiscal year by more than
37 0.15% of the amount of compensation upon which members contribute
38 during the period.

39 (iv) Except as specifically provided in this subsection, for the fiscal
40 years commencing in the following calendar years, the rate of
41 contribution certified to participating employers other than the state of
42 Kansas shall in no event exceed the contribution rate for such employers
43 for the immediately preceding fiscal year by more than the following

1 amounts expressed as a percentage of compensation upon which
2 members contribute during the period: (A) For the fiscal year
3 commencing in calendar year 2006, an amount not to exceed more than
4 0.4% of the amount of the immediately preceding fiscal year; (B) for the
5 fiscal year commencing in calendar year 2007, an amount not to exceed
6 more than 0.5% of the amount of the immediately preceding fiscal year;
7 and (C) for the fiscal year commencing in calendar year 2008 and in each
8 subsequent calendar year years 2010 through 2012, an amount not to
9 exceed more than 0.6% of the amount of the immediately preceding fiscal
10 year; and (B) for the fiscal year commencing in calendar year 2013, and
11 in each subsequent calendar year, an amount not to exceed more than 1%
12 of the amount of the immediately preceding fiscal year.

13 (v) As part of the annual actuarial valuation, there shall be a separate
14 employer rate of contribution calculated for the state of Kansas, a
15 separate employer rate of contribution calculated for participating
16 employers under K.S.A. 74-4931, and amendments thereto, a combined
17 employer rate of contribution calculated for the state of Kansas and
18 participating employers under K.S.A. 74-4931, and amendments thereto,
19 and a separate employer rate of contribution calculated for all other
20 participating employers.

21 (vi) There shall be a combined employer rate of contribution
22 certified to the state of Kansas and participating employers under K.S.A.
23 74-4931, and amendments thereto. There shall be a separate employer
24 rate of contribution certified to all other participating employers.

25 (vii) If the combined employer rate of contribution calculated for the
26 state of Kansas and participating employers under K.S.A. 74-4931, and
27 amendments thereto, is greater than the separate employer rate of
28 contribution for the state of Kansas, the difference in the two rates
29 applied to the actual payroll of the state of Kansas for the applicable
30 fiscal year shall be calculated. This amount shall be certified by the board
31 for deposit as additional employer contributions to the retirement benefit
32 accumulation reserve for the participating employers under K.S.A. 74-
33 4931, and amendments thereto.

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

37 (7) The actuarial cost of the provisions of K.S.A. 74-4950i will be
38 included in the June 30, 1998, actuarial valuation in determining
39 contribution rates for participating employers. The actuarial accrued
40 liability incurred for the provisions of K.S.A. 74-4950i shall be amortized
41 over 15 years.

42 (8) Except as otherwise provided by law, the actuarial cost of any
43 legislation enacted by the Kansas legislature, except the actuarial cost of

1 K.S.A. 74-49,114a, and amendments thereto, shall be in addition to the
2 employer contribution rates certified for the employer contribution rate in
3 the fiscal year immediately following such enactment.

4 (9) Notwithstanding the provisions of subsection (8), the actuarial
5 cost of the provisions of K.S.A. 74-49,109 et seq., and amendments
6 thereto, shall be first reflected in employer contribution rates effective
7 with the first day of the first payroll period for the fiscal year 2005. The
8 actuarial accrued liability incurred for the provisions of K.S.A. 74-49,109
9 et seq., and amendments thereto, shall be amortized over 10 years.

10 (10) The cost of the postretirement benefit payment provided
11 pursuant to the provisions of K.S.A. 2010 Supp. 74-49,114b, and
12 amendments thereto, for retirants other than local retirants as described in
13 subsection (11) or insured disability benefit recipients shall be paid in the
14 fiscal year commencing on July 1, 2007.

15 (11) The actuarial accrued liability incurred for the provisions of
16 K.S.A. 2010 Supp. 74-49,114b, and amendments thereto, for the KPERS
17 local group and retirants who were employees of local employers which
18 affiliated with the Kansas police and firemen's retirement system shall be
19 amortized over 10 years.

20 (12) The cost of the postretirement benefit payment provided
21 pursuant to the provisions of K.S.A. 2010 Supp. 74-49,114c, and
22 amendments thereto, for retirants other than local retirants as described in
23 subsection (13) or insured disability benefit recipients shall be paid in the
24 fiscal year commencing on July 1, 2008.

25 (13) The actuarial accrued liability incurred for the provisions of
26 K.S.A. 2010 Supp. 74-49,114c, and amendments thereto, for the KPERS
27 local group and retirants who were employees of local employers which
28 affiliated with the Kansas police and firemen's retirement system shall be
29 amortized over 10 years.

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

36 (15) For employers affiliating on and after January 1, 1999, the rates
37 of contribution certified to the participating employer as provided in this
38 section shall apply during the fiscal year immediately following such
39 certification, but the rate of contribution during the first year following
40 the employer's entry date shall be equal to 7% of the amount of
41 compensation on which members contribute during the year. Any amount
42 of such first year's contribution which may be in excess of the necessary
43 current service contribution shall be credited by the board to the

1 respective employer's prior service liability.

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

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

18 Sec. 5. K.S.A. 2010 Supp. 74-49,205 is hereby amended to read as
19 follows: 74-49,205. For any member who is first employed by a
20 participating employer on or after July 1, 2009, and who retires on or
21 after such member's normal retirement date, the amount for participating
22 service shall be equal to the total of 1.75% of the member's final average
23 salary multiplied by the number of years of participating service *earned*
24 *prior to January 1, 2013*, to be used in determining such member's annual
25 retirement benefit, *and 1.85% of the member's final average salary*
26 *multiplied by the number of years of participating service earned on and*
27 *after January 1, 2013, to be used in determining such member's annual*
28 *retirement benefit. Notwithstanding any provision of law to the contrary,*
29 *in no event shall service that is purchased under the provisions of K.S.A.*
30 *74-4919a et seq., and amendments thereto, be credited at a rate that*
31 *exceeds 1.75% of the purchasing member's final average salary.*

32 Sec. 6. K.S.A. 2010 Supp. 74-49,210 is hereby amended to read as
33 follows: 74-49,210. ~~(a) Except as otherwise provided, each participating~~
34 ~~employer who was a participating employer under the provisions of~~
35 ~~K.S.A. 74-4901 et seq., and amendments thereto, before July 1, 2009,~~
36 ~~beginning with the first payroll for services performed by an employee~~
37 ~~first employed on or after July 1, 2009, shall deduct from the~~
38 ~~compensation of each member 6% of such member's compensation as~~
39 ~~employee contributions. Each participating employer, for services~~
40 ~~performed by an employee subject to the Kansas public employees~~
41 ~~retirement system act of 2009, shall deduct from the compensation of~~
42 ~~each member, the following amounts expressed as a percentage of~~
43 ~~compensation during the following periods: (a) Commencing January 1,~~

1 2013, 6.5% of such member's compensation as employee contributions;
2 (b) commencing January 1, 2014, 7% of such member's compensation as
3 employee contributions; (c) commencing January 1, 2015, 7.5% of such
4 member's compensation as employee contributions; and (d) commencing
5 January 1, 2016, and in each subsequent calendar year, 8% of such
6 member's compensation as employee contributions.

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

12 Sec. 7. K.S.A. 74-4915 and 74-4919 and K.S.A. 2010 Supp. 74-
13 4914d, 74-4920, 74-49,205 and 74-49,210 are hereby repealed.

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