

**20-2618. Benefits exempt from state and local taxes and legal process and nonassignable, exceptions for decrees for support and maintenance and qualified domestic relations orders and lump-sum death benefit assigned to a funeral establishment.** Every annuity or other benefit received by any judge or other person pursuant to the retirement system for judges under the acts contained in article 26 of chapter 20 of the Kansas Statutes Annotated, and amendments thereto, is exempt from any tax of the state of Kansas or any political subdivision or taxing body thereof; shall not be subject to execution, garnishment, attachment or except as otherwise provided, any other process or claim whatsoever; and shall be unassignable, except that within 30 days after the death of a retirant the lump-sum death benefit payable to a retirant pursuant to the provisions of K.S.A. 74-4989, and amendments thereto, may be assignable to a funeral establishment providing funeral services to such retirant by the beneficiary of such retirant. Any annuity or benefit or accumulated contributions due and owing to any judge or any person under the provisions of the retirement system for judges are subject to claims of an alternate payee under a qualified domestic relations order. As used in this subsection, the terms "alternate payee" and "qualified domestic relations order" shall have the meaning ascribed to them in section 414(p) of the federal internal revenue code. The provisions of this act shall apply to any qualified domestic relations order which was filed or amended either before or after July 1, 1994. The Kansas public employees retirement system shall not be a party to any action under the Kansas family law code, chapter 23 of the Kansas Statutes Annotated, and amendments thereto, but is subject to orders from such actions issued by the district court of the county where such action was filed and may also accept orders which it deems to be qualified under this subsection from courts having jurisdiction of such actions outside the state of Kansas. Such orders from such actions shall specify either a specific amount or specific percentage of the amount of the pension or benefit or any accumulated contributions due and owing from the system to be distributed by the system pursuant to this act.

**History:** L. 1981, ch. 129, § 1; L. 1982, ch. 152, § 20; L. 1990, ch. 282, § 3; L. 1991, ch. 238, § 2; L. 1992, ch. 321, § 27; L. 1994, ch. 293, § 3; L. 1998, ch. 64, § 19; L. 2012, ch. 162, § 32; May 31.