

1 contribution based on the retirant's compensation and the statutorily
 2 prescribed employee contribution during any such period of employment;

3 (ii) employed by a school district in a position as provided in K.S.A.
 4 74-4937(3), (4) or (5), and amendments thereto. Any retirant employed by
 5 a school district in a position under K.S.A. 74-4937(3), (4) or (5), and
 6 amendments thereto, shall be subject to the provisions of subsection (7)(h)
 7 which relate to a limitation on the total term of employment with any
 8 participating employer in which a retirant may receive such retirant's full
 9 retirement benefit;

10 (iii) certified law enforcement officers employed by the law
 11 enforcement training center. Such law enforcement officers shall receive
 12 their benefits notwithstanding this subsection. The law enforcement
 13 training center shall pay to the system the ~~actuarial~~ *actuarially* determined
 14 employer contribution and the statutorily prescribed employee contribution
 15 based on the retirant's compensation during any such period of
 16 employment;

17 (iv) members of the Kansas police and firemen's retirement system
 18 pursuant to K.S.A. 74-4951 et seq., and amendments thereto, or members
 19 of the retirement system for judges pursuant to K.S.A. 20-2601 et seq., and
 20 amendments thereto;

21 (v) employed as substitute teachers or officers, employees or
 22 appointees of the legislature;

23 (vi) a poll worker hired to work an election day for a county election
 24 officer responsible for conducting all official elections held in the county;
 25 ~~and]~~

26 (vii) employed by, or have accepted employment from, a participating
 27 employer prior to May 1, 2015. Any break in continuous employment by a
 28 retirant or move to a different position by a retirant during the effective
 29 period of this subsection shall be deemed new employment and shall
 30 subject the retirant to the provisions of this subsection; and

31 (c) The participating employer shall enroll all retirants and report to
 32 the system when compensation is paid to a retirant as provided in this
 33 subsection. Such report shall contain a certification by the appointing
 34 authority of the participating employer that any hired retirant has not been
 35 employed by the participating employer within 60 days of such retirant's
 36 retirement and that there was no prearranged agreement for employment
 37 between the participating employer and the hired retirant. Upon request of
 38 the executive director of the system, the participating employer shall
 39 provide such information as may be needed by the executive director to
 40 carry out the provisions of this subsection. Any participating employer
 41 who hires a retirant covered by this subsection shall pay to the system the
 42 statutorily prescribed employer contribution rate for such retirant, without
 43 regard to whether the retirant is receiving benefits. No retirant shall

Proposed amendment to HB 2268
 For Committee on Financial Institutions and
 Pensions
 February 13, 2017
 Exemption for licensed school personnel who
 retired at age 62 or later
 Prepared by David Wiese
 Office of Revisor of Statutes

(viii) employed by a school district in a position that requires a license under K.S.A. 72-1388, and amendments thereto, or other provision of law requiring a similar license and subject to the provisions of K.S.A. 74-4940, and amendments thereto, and who retired at age 62 or later. The school district shall pay to the system a 30% employer contribution based on the retirant's compensation during any such period of employment. On or before July 1, 2019, and at least every three years thereafter, the board, in consultation with the system's consulting actuary, shall evaluate the plan's experience with employment of such retirants and the corresponding employer contribution rate to assess whether the employer contribution rate can be expected to fund adverse experience or higher liabilities accruing under the system in connection with employment of such retirants, to the extent that such liability can be ascertained or estimated. Based on this evaluation of the plan's experience, the board may certify to the division of the budget, in the case of the state, and to the agent for each other participating employer, a new rate if needed to more fully fund such adverse experience or additional liabilities, but such rate shall not be less than 30%.