

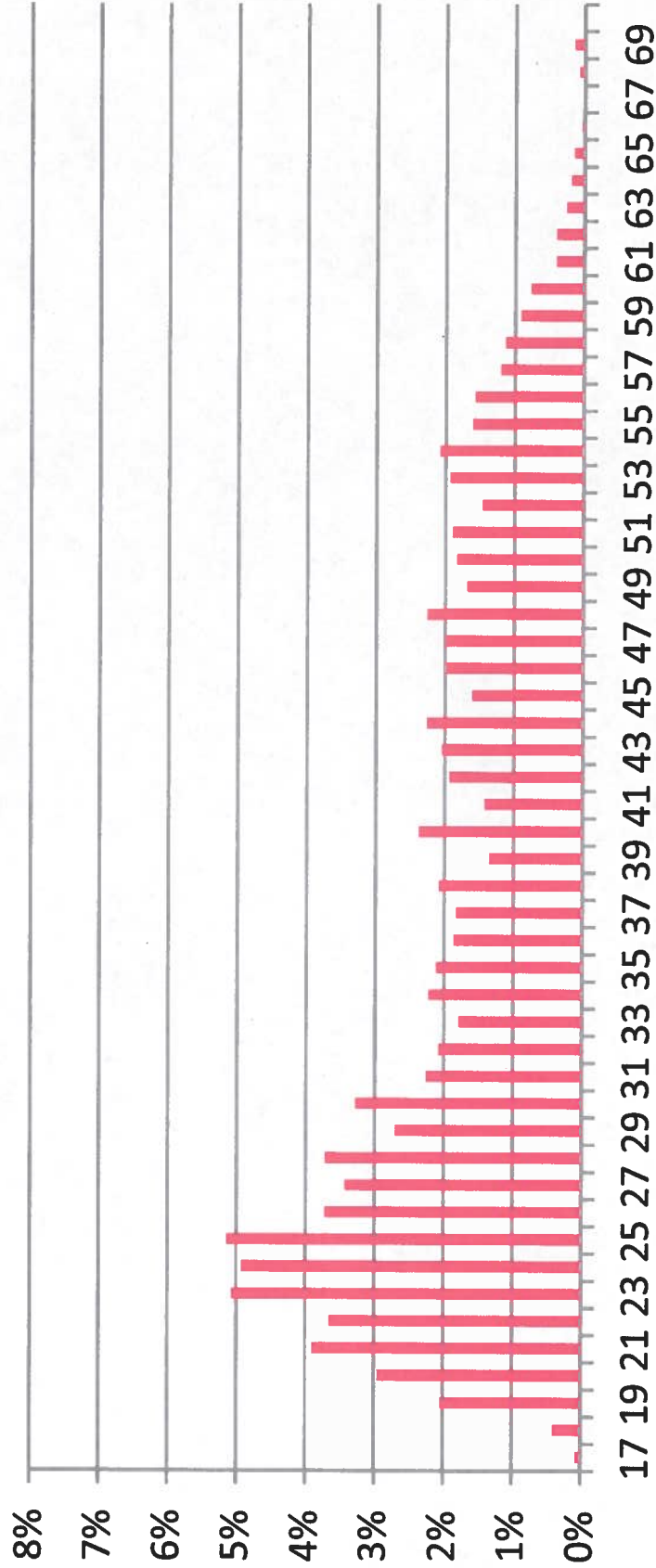
**Demographic Information – KPERS New Hires, Compensation Range,  
and Employer Contributions**

Prepared by Cavanaugh Macdonald Consulting, LLC

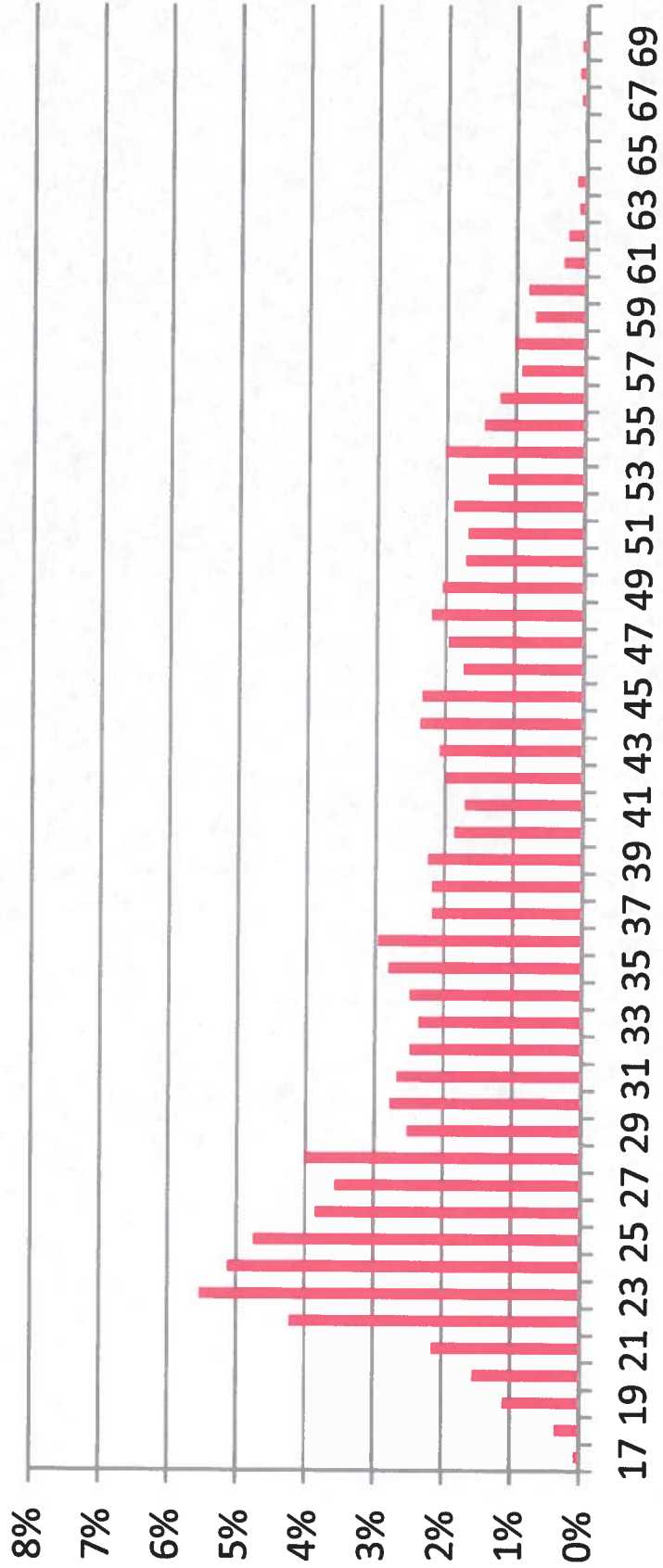
KPERS Study Commission

November 8, 2011

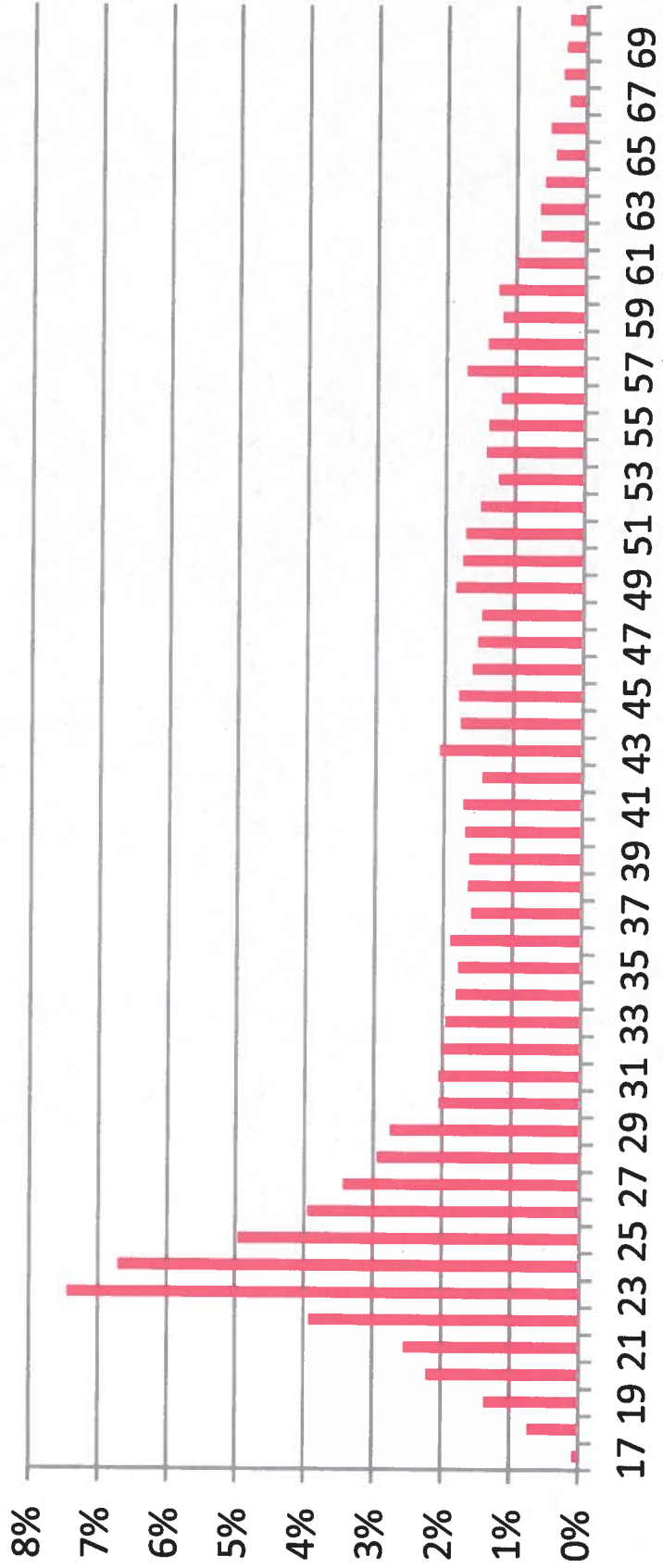
# KPERS State Males New Hire Age Distribution



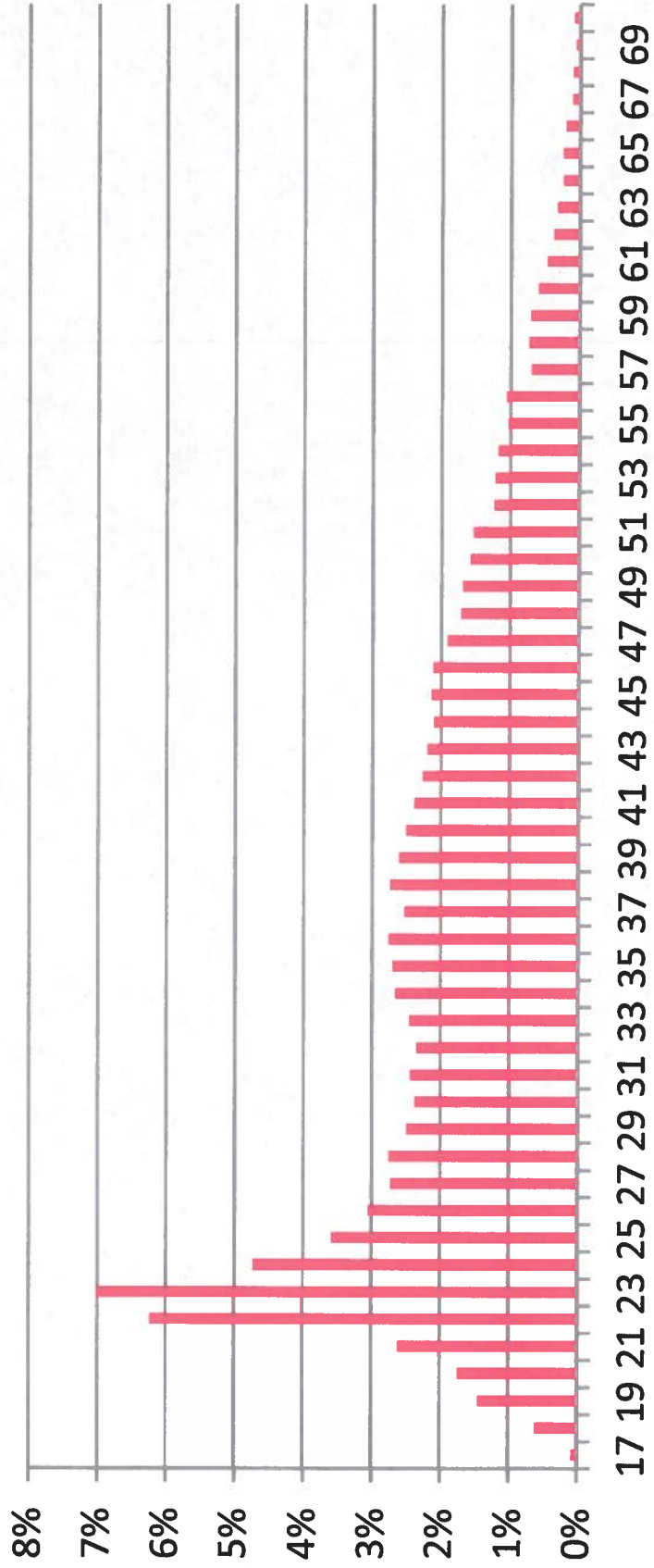
# KPERS State Females New Hire Age Distribution



# KPERS School Males New Hire Age Distribution

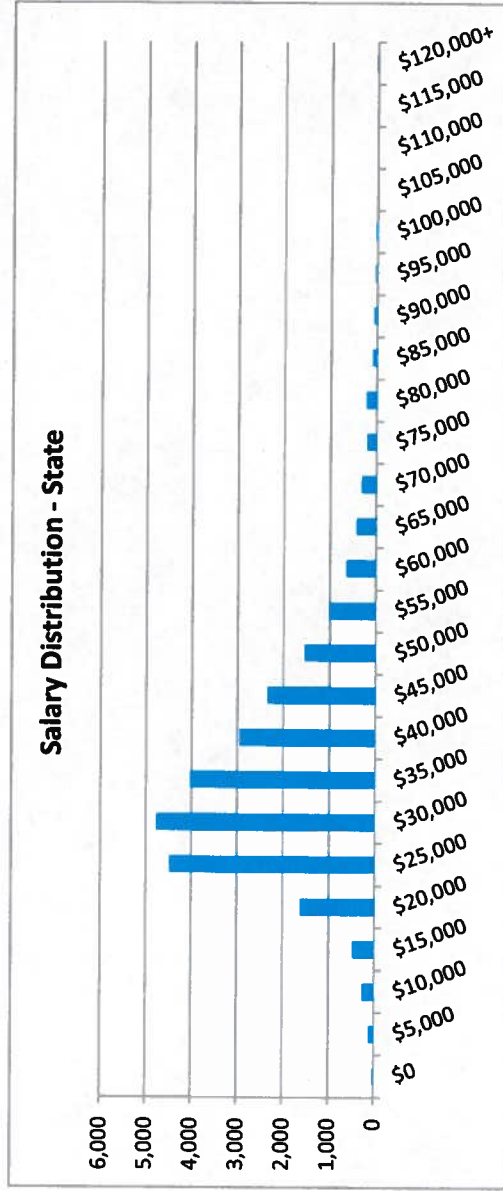


# KPERS School Females New Hire Age Distribution



**Kansas Public Employees Retirement System**  
**Distribution of Active KPERS Members by Compensation\* Range**  
**State Group**

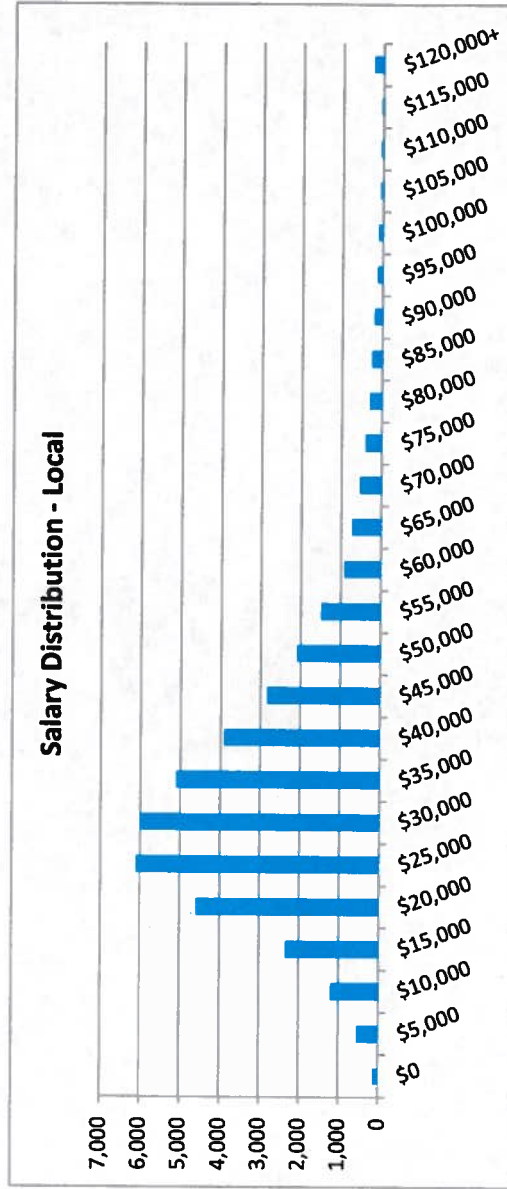
Salary Distribution		Cumulative	
Compensation*	Number	Percent	Percent
\$0-\$5,000	37	0.14%	100.00%
\$5,000-\$10,000	120	0.47%	99.86%
\$10,000-\$15,000	268	1.04%	99.39%
\$15,000-\$20,000	477	1.85%	98.35%
\$20,000-\$25,000	1,612	6.26%	96.50%
\$25,000-\$30,000	4,473	17.38%	90.23%
\$30,000-\$35,000	4,762	18.50%	72.85%
\$35,000-\$40,000	4,023	15.63%	54.35%
\$40,000-\$45,000	2,955	11.48%	38.72%
\$45,000-\$50,000	2,355	9.15%	27.23%
\$50,000-\$55,000	1,543	6.00%	18.08%
\$55,000-\$60,000	988	3.84%	12.09%
\$60,000-\$65,000	641	2.49%	8.25%
\$65,000-\$70,000	419	1.63%	5.76%
\$70,000-\$75,000	320	1.24%	4.13%
\$75,000-\$80,000	204	0.79%	2.89%
\$80,000-\$85,000	226	0.88%	2.09%
\$85,000-\$90,000	87	0.34%	1.22%
\$90,000-\$95,000	70	0.27%	0.88%
\$95,000-\$100,000	44	0.17%	0.61%
\$100,000-\$105,000	36	0.14%	0.44%
\$105,000-\$110,000	19	0.07%	0.30%
\$110,000-\$115,000	11	0.04%	0.22%
\$115,000-\$120,000	16	0.06%	0.18%
\$120,000 & above	<u>30</u>	<u>0.12%</u>	<u>0.12%</u>
	25,736	100.00%	



\* "Compensation" equals all compensation in paid CY 2010 that was subject to KPERS employer and employee contribution rates. It is not equal to the member's salary or base pay. It includes such additional pay as overtime and lump sum payments in the final paychecks of terminating employees (e.g., accumulated vacation or sick leave or comp time). Compensation for part-time employees is not an annualized pay rate - it is the actual compensation paid. However, compensation paid to employees in their first year of membership is annualized.

**Kansas Public Employees Retirement System**  
**Distribution of Active KPERS Members by Compensation \* Range**  
**Local Group**

Salary Distribution		Cumulative	
Compensation *	Number	Percent	Percent
\$0-\$5,000	123	0.31%	100.00%
\$5,000-\$10,000	537	1.33%	99.69%
\$10,000-\$15,000	1,203	2.98%	98.36%
\$15,000-\$20,000	2,342	5.81%	95.38%
\$20,000-\$25,000	4,587	11.38%	89.57%
\$25,000-\$30,000	6,089	15.11%	78.19%
\$30,000-\$35,000	6,000	14.89%	63.08%
\$35,000-\$40,000	5,096	12.64%	48.20%
\$40,000-\$45,000	3,900	9.68%	35.55%
\$45,000-\$50,000	2,841	7.05%	25.88%
\$50,000-\$55,000	2,087	5.18%	18.83%
\$55,000-\$60,000	1,488	3.69%	13.65%
\$60,000-\$65,000	919	2.28%	9.96%
\$65,000-\$70,000	720	1.79%	7.68%
\$70,000-\$75,000	549	1.36%	5.89%
\$75,000-\$80,000	409	1.01%	4.53%
\$80,000-\$85,000	301	0.75%	3.52%
\$85,000-\$90,000	261	0.65%	2.77%
\$90,000-\$95,000	202	0.50%	2.12%
\$95,000-\$100,000	124	0.31%	1.62%
\$100,000-\$105,000	106	0.26%	1.31%
\$105,000-\$110,000	74	0.18%	1.05%
\$110,000-\$115,000	53	0.13%	0.87%
\$115,000-\$120,000	52	0.13%	0.74%
\$120,000 & above	<u>245</u>	<u>0.61%</u>	<u>0.61%</u>
	40,308	100.00%	

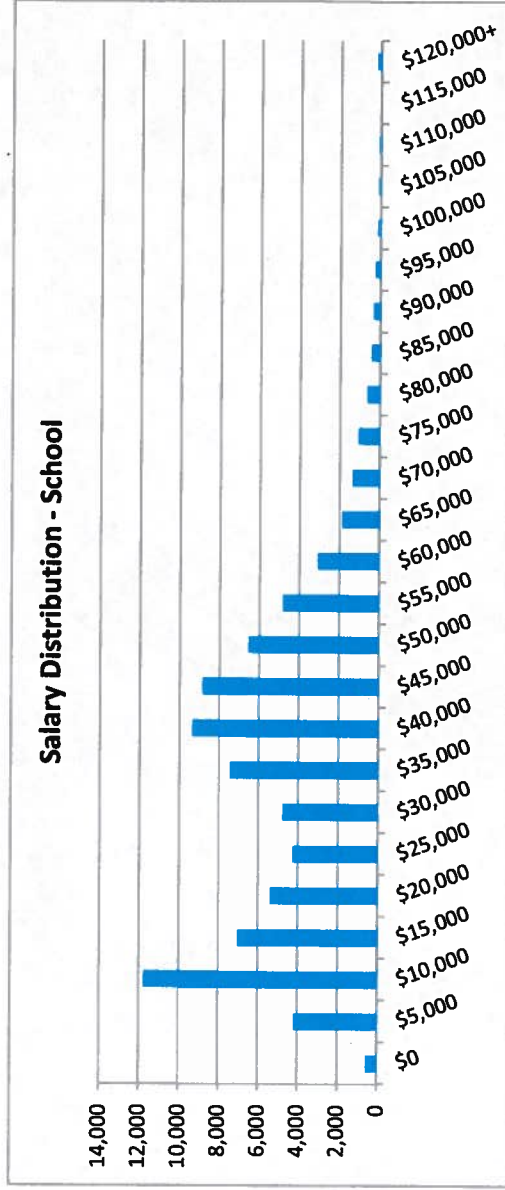


\* "Compensation" equals all compensation in paid CY 2010 that was subject to KPERS employer and employee contribution rates. It is not equal to the member's salary or base pay. It includes such additional pay as overtime and lump sum payments in the final paychecks of terminating employees (e.g., accumulated vacation or sick leave or comp time). Compensation for part-time employees is not an annualized pay rate - it is the actual compensation paid. However, compensation paid to employees in their first year of membership is annualized.



**Kansas Public Employees Retirement System**  
**Distribution of Active KPERS Members by Compensation\* Range**  
**School Group**

Salary Distribution		
Compensation*	Number	Percent
\$0-\$5,000	553	0.65%
\$5,000-\$10,000	4,178	4.95%
\$10,000-\$15,000	11,749	13.91%
\$15,000-\$20,000	7,008	8.30%
\$20,000-\$25,000	5,372	6.36%
\$25,000-\$30,000	4,241	5.02%
\$30,000-\$35,000	4,768	5.65%
\$35,000-\$40,000	7,415	8.78%
\$40,000-\$45,000	9,339	11.06%
\$45,000-\$50,000	8,855	10.49%
\$50,000-\$55,000	6,544	7.75%
\$55,000-\$60,000	4,830	5.72%
\$60,000-\$65,000	3,075	3.64%
\$65,000-\$70,000	1,866	2.21%
\$70,000-\$75,000	1,332	1.58%
\$75,000-\$80,000	1,051	1.24%
\$80,000-\$85,000	620	0.73%
\$85,000-\$90,000	439	0.52%
\$90,000-\$95,000	323	0.38%
\$95,000-\$100,000	244	0.29%
\$100,000-\$105,000	162	0.19%
\$105,000-\$110,000	121	0.14%
\$110,000-\$115,000	103	0.12%
\$115,000-\$120,000	69	0.08%
\$120,000 & above	<u>183</u>	<u>0.22%</u>
	84,440	100.00%



\* "Compensation" equals all compensation in paid CY 2010 that was subject to KPERS employer and employee contribution rates. It is not equal to the member's salary or base pay. It includes such additional pay as overtime and lump sum payments in the final paychecks of terminating employees (e.g., accumulated vacation or sick leave or comp time). Compensation for part-time employees is not an annualized pay rate - it is the actual compensation paid. However, compensation paid to employees in their first year of membership is annualized.



**Kansas Public Employers Retirement System**  
**Estimated Employer Contributions FY 2012 to FY 2034**  
**State/School Group**

Fiscal Year	Total Payroll (in millions)	Employer Contribution Rate <sup>(1)</sup>		Total State/School Employer Contributions <sup>(1)</sup> (in millions)		
		HB 2194	ARC in FY 2013	HB 2194	ARC in FY 2013	Difference
2012	\$ 4,465.19	8.77%	8.77%	\$ 391.6	\$ 391.6	\$ -
2013	\$ 4,609.30	9.37%	13.46% <sup>(3)</sup>	\$ 431.9	\$ 620.4	\$ 188.5
2014	\$ 4,742.86	10.27%	13.29%	\$ 487.1	\$ 630.1	\$ 143.0
2015	\$ 4,889.77	11.27%	13.38%	\$ 551.1	\$ 654.2	\$ 103.2
2016	\$ 5,048.36	12.37%	14.35%	\$ 624.5	\$ 724.3	\$ 99.9
2017	\$ 5,217.25	13.57%	14.04%	\$ 708.0	\$ 732.7	\$ 24.7
2018	\$ 5,396.09	14.46% <sup>(2)</sup>	13.78%	\$ 780.4	\$ 743.7	\$ (36.7)
2019	\$ 5,585.80	14.67%	13.77%	\$ 819.5	\$ 769.2	\$ (50.3)
2020	\$ 5,786.83	14.80%	13.71%	\$ 856.6	\$ 793.5	\$ (63.1)
2021	\$ 5,999.32	14.85%	13.67%	\$ 890.8	\$ 820.1	\$ (70.8)
2022	\$ 6,223.41	14.84%	13.62%	\$ 923.5	\$ 847.6	\$ (75.9)
2023	\$ 6,458.61	14.81%	13.56%	\$ 956.4	\$ 875.7	\$ (80.7)
2024	\$ 6,704.71	14.76%	13.50%	\$ 989.4	\$ 904.9	\$ (84.5)
2025	\$ 6,962.16	14.70%	13.43%	\$ 1,023.1	\$ 934.7	\$ (88.4)
2026	\$ 7,231.45	14.62%	13.34%	\$ 1,057.3	\$ 964.8	\$ (92.6)
2027	\$ 7,512.93	14.54%	13.26%	\$ 1,092.0	\$ 995.9	\$ (96.2)
2028	\$ 7,806.93	14.45%	13.16%	\$ 1,127.9	\$ 1,027.2	\$ (100.7)
2029	\$ 8,113.92	14.34%	13.05%	\$ 1,163.7	\$ 1,059.0	\$ (104.7)
2030	\$ 8,433.95	14.21%	12.92%	\$ 1,198.8	\$ 1,090.0	\$ (108.8)
2031	\$ 8,767.29	14.08%	12.78%	\$ 1,234.3	\$ 1,120.3	\$ (114.0)
2032	\$ 9,114.66	13.90%	12.60%	\$ 1,266.7	\$ 1,148.2	\$ (118.5)
2033	\$ 9,476.23	13.65%	12.35%	\$ 1,293.4	\$ 1,170.2	\$ (123.2)
2034	\$ 9,852.28	13.26%	11.95%	\$ 1,306.4	\$ 1,177.3	\$ (129.1)
				\$ 21,174.4	\$ 20,195.6	\$ (978.7)

<sup>(1)</sup> All projections are based on an 8% investment return.

<sup>(2)</sup> Under Sub HB 2194, the statutory rate for the State/School Group reaches the actuarially required rate in FY 2018 at 14.46%.

<sup>(3)</sup> Under the proposal, the State/School Group contributes the actuarially required rate in FY 2013 at 13.46%.

**Kansas Public Employers Retirement System**  
**Estimated Employer Contributions CY 2012 to CY 2034**  
**Local Group**

Calendar Year	Total Payroll (in millions)	Employer Contribution Rate <sup>(1)</sup>		Total State/School Employer Contributions <sup>(1)</sup> (in millions)		
		HB 2194	ARC in 2012	HB 2194	ARC in 2012	Difference
2012	\$ 1,678.75	7.34%	9.44% <sup>(3)</sup>	\$ 123.2	\$ 158.5	\$ 35.3
2013	\$ 1,726.92	7.94%	8.87%	\$ 137.1	\$ 153.2	\$ 16.1
2014	\$ 1,777.74	8.65% <sup>(2)</sup>	8.65%	\$ 153.8	\$ 153.8	\$ -
2015	\$ 1,834.05	9.12%	8.97%	\$ 167.3	\$ 164.5	\$ (2.8)
2016	\$ 1,893.42	9.00%	8.76%	\$ 170.5	\$ 165.9	\$ (4.5)
2017	\$ 1,955.65	9.00%	8.74%	\$ 176.0	\$ 170.9	\$ (5.1)
2018	\$ 2,020.46	9.00%	8.73%	\$ 181.8	\$ 176.4	\$ (5.5)
2019	\$ 2,087.94	8.99%	8.72%	\$ 187.7	\$ 182.1	\$ (5.6)
2020	\$ 2,158.09	8.98%	8.71%	\$ 193.7	\$ 187.9	\$ (5.8)
2021	\$ 2,231.91	8.98%	8.70%	\$ 200.5	\$ 194.3	\$ (6.2)
2022	\$ 2,309.17	8.98%	8.70%	\$ 207.4	\$ 201.0	\$ (6.5)
2023	\$ 2,389.76	8.98%	8.70%	\$ 214.5	\$ 207.8	\$ (6.7)
2024	\$ 2,474.65	8.97%	8.69%	\$ 222.1	\$ 215.2	\$ (6.9)
2025	\$ 2,563.71	8.98%	8.69%	\$ 230.1	\$ 222.7	\$ (7.4)
2026	\$ 2,656.71	8.97%	8.68%	\$ 238.3	\$ 230.6	\$ (7.7)
2027	\$ 2,753.93	8.97%	8.67%	\$ 247.0	\$ 238.7	\$ (8.3)
2028	\$ 2,856.33	8.96%	8.66%	\$ 255.9	\$ 247.3	\$ (8.6)
2029	\$ 2,963.32	8.94%	8.64%	\$ 265.0	\$ 256.1	\$ (8.9)
2030	\$ 3,075.51	8.93%	8.63%	\$ 274.6	\$ 265.4	\$ (9.2)
2031	\$ 3,192.38	8.91%	8.61%	\$ 284.4	\$ 274.8	\$ (9.6)
2032	\$ 3,313.68	8.88%	8.58%	\$ 294.2	\$ 284.3	\$ (9.9)
2033	\$ 3,440.20	8.83%	8.53%	\$ 303.8	\$ 293.5	\$ (10.3)
2034	\$ 3,571.81	8.74%	8.44%	\$ 312.1	\$ 301.3	\$ (10.7)
				\$ 5,041.3	\$ 4,946.3	\$ (94.9)

<sup>(1)</sup> All projections are based on an 8% investment return.

<sup>(2)</sup> Under HB 2194, the statutory rate for the Local Group reaches the actuarially required rate in 2014 at 8.65%.

<sup>(3)</sup> Under the proposal, the Local Group contributes the actuarially required rate in 2012 at 9.44%.