

**12-5006. Rate of employer contributions for members and special members of KP&F system under 12-5003, 12-5005 or 74-4955.** (a) Employer contributions for active members of local police or fire pension plans who become members of the Kansas police or firemen's retirement system under K.S.A. 12-5003 or 74-4955 and for active members of such plans who become special members of said system under K.S.A. 12-5005, shall be determined, certified, appropriated and paid to said system as provided in K.S.A. 74-4967, except that in determining the employer's prior service contribution the board, upon the recommendation of the actuary, shall include an amount to cover all liabilities (1) which shall have accrued at the time of entry into said system relating to members who become members under K.S.A. 12-5003 or 74-4955, and (2) which will be incurred relating to all special members who become special members under K.S.A. 12-5005. The foregoing liabilities of the employer shall be added to any accrued liability under the Kansas police and firemen's retirement system as the same may exist on the day immediately preceding the entry date of the employer for purposes of all such members and special members, and shall be amortized over the balance of the period heretofore established to amortize such employer accrued liability of the employer. The actuary may recommend and the board may approve a plan of paying the employer's total obligation by an annual level amount necessary to maintain the actuarial reserve integrity of the Kansas public employees retirement fund, or by an annual rate of employer contribution, or by a combination of both.

(b) The employer rate of contribution for each such employer shall apply to the amount of compensation on which members who become members under K.S.A. 12-5003 or 74-4955 and on which special members who become special members under subsection (a) of K.S.A. 12-5005 contribute. During the first fiscal year after entry date of the employer for purposes of all such members and special members, the rate shall be the same as heretofore certified by the board for any such employer who was affiliated with the Kansas police and firemen's retirement system prior to July 1, 1976, for such period.

**History:** L. 1976, ch. 348, § 6; July 1.