

**74-49,115. Computation of benefits for officers and employees when rate of computation is reduced or when placed on furlough.** (a) When the compensation for any officer or employee of the state, who retires, becomes disabled or dies is reduced pursuant to law, when such officer or employee voluntarily agrees to reduce such officer or employee's compensation, or when any officer or employee of the state is placed on a furlough without pay, the amount of compensation that would have been paid if the rate of compensation had not been reduced or if the officer or employee had not been placed on the furlough shall continue to be included as compensation for all purposes of computing retirement and pension benefits and death and disability benefits as provided in article 26 of chapter 20 and article 49 of chapter 74 of the Kansas Statutes Annotated, and amendments thereto, earned by such officer or employee as provided by the Kansas public employees retirement system, the Kansas police and firemen's retirement system and the retirement system for judges. Subject to the approval of the secretary of administration, the director of accounts and reports shall prescribe procedures for the payment and remittance of employer and employee contributions by the state agency employing such employees. The board shall administer the provisions of this section, with the cooperation of the director of personnel services.

(b) The provisions of subsection (a) shall not be applicable to compensation reductions attributable to: (1) Voluntary demotions of employees in the classified service; (2) deferred compensation pursuant to the plan authorized by K.S.A. 75-5523, and amendments thereto; or (3) to compensation reductions attributable to the cafeteria plan authorized by K.S.A. 75-6512, and amendments thereto.

(c) For the purposes of this section, "officer" and "employee" means any officer or employee of the state, any member or employee of the legislature or any employee of an institution under the supervision of the board of regents who are members of the Kansas public employees retirement system, the Kansas police and firemen's retirement system or the retirement system for judges.

**History:** L. 1987, ch. 325, § 1; L. 2002, ch. 192, § 1; L. 2014, ch. 104, § 1; July 1.