

75-5543. Same; leave payment reserve assessment; rate and amount of assessment; gross wages defined. (a) Commencing with the first payroll period chargeable to funds appropriated for the fiscal year beginning on July 1, 1994, and for each payroll period thereafter, each state agency shall certify with each payroll, the amount of each leave payment reserve assessment for such state agency, not in conflict with appropriations therefor. The director of accounts and reports shall transfer the amount of each leave payment reserve assessment for such state agency to the credit of the state leave payment reserve fund.

(b) For fiscal years beginning July 1, 1994, and each July 1 thereafter, the secretary of administration shall determine annually the rate of the leave payment reserve assessment for all state agencies based upon the experience of all state agencies. Such rate shall be expressed as a percentage and shall be the same for all state agencies. The secretary of administration may utilize actuarial and other professional assistance in determining the rate of the leave payment reserve assessment under this section. On or before July 15, 1994, and each July 15 thereafter, the director of the budget shall notify each state agency of the rate of the leave payment reserve assessment for the next fiscal year. The secretary of administration may adjust the rate of the leave payment reserve assessment during a fiscal year as necessary to pay projected expenditures as they become due.

(c) The amount of the leave payment reserve assessment for each state agency shall be determined by multiplying the total gross wages for each employee for each payroll period of such state agency, by the rate of the leave payment reserve assessment for the fiscal year.

(d) As used in this section "gross wages" means all compensation for services, including commissions, bonuses, back pay and the value of all remuneration including benefits paid in any medium other than cash. For purposes of this section, "gross wages" shall not include any payments made by the state board of regents pursuant to the provisions of subsection (5) of K.S.A. 74-4927a, and amendments thereto, to a member of the faculty or other person defined in subsection (1)(a) of K.S.A. 74-4925, and amendments thereto.

History: L. 1992, ch. 207, § 2; L. 1994, ch. 176, § 2; L. 2006, ch. 168, § 4; July 1.