

**20-2605. Employment of actuary, duties; employer contribution rate; request for appropriation; actuarial cost of new enactments.** (a) The board shall select and employ or retain a qualified actuary who shall serve at its pleasure as its technical advisor on matters regarding operation of the retirement system for judges. The actuary shall:

(1) As soon after the effective date as practicable and once every three years thereafter, make a general investigation of the actuarial experience under the retirement system for judges including mortality, retirement, employment turnover and interest, and recommend actuarial tables for use in valuations and in calculating actuarial equivalent values based on such investigation; make a valuation of the liabilities and reserves of the retirement system for judges, and a determination of the contributions required by the retirement system for judges to discharge its liabilities and recommend to the board rates of employer contributions required to establish and maintain the retirement system for judges on an actuarial reserve basis.

(2) Perform such other duties as may be assigned by the board.

(b) Upon the basis of the actuarial valuation and appraisal and upon the recommendation of the actuary, the board shall certify, on or before July 15 of each year, to the division of budget an actuarially determined estimate of the rate of contribution which will be required, together with all judges' contributions and other assets of the retirement system for judges to pay all liabilities which shall exist or accrue under the retirement system for judges, including amortization of the unfunded accrued liability as determined by the board. The rate of contribution for the state determined under this section shall not include the costs of administration of the system.

(c) The division of the budget and the governor shall include in the budget and in the budget request for appropriations for personal services the sum required to satisfy the state's obligation under the retirement system for judges as certified by the board and shall present the same to the legislature for allowance and appropriation.

(d) Except as otherwise provided by law, the actuarial cost of any legislation enacted by the Kansas legislature, except the actuarial cost of K.S.A. 74-49,114a, and amendments thereto, shall be reflected in the employer contribution rate in the fiscal year immediately following such enactment.

**History:** L. 1953, ch. 182, § 5; L. 1967, ch. 190, § 1; L. 1968, ch. 41, § 7; L. 1975, ch. 190, § 6; L. 1982, ch. 319, § 6; L. 1987, ch. 299, § 3; L. 1991, ch. 237, § 4; L. 1992, ch. 321, § 26; L. 1993, ch. 227, § 4; L. 2000, ch. 112, § 3; L. 2004, ch. 182, § 1; June 3.