

## 2018 Kansas Statutes

**20-2603. Judges' member contributions; payroll deductions; disposition; interest; employer pickup of member contributions.** (a) Except as otherwise provided in this section, each judge shall contribute 6% of the judge's salary for each payroll period to the fund. Commencing with the first payroll period after 20 years of service by the judge and after the judge reaches 65 years of age, and for each payroll period thereafter, such judge shall contribute 2% of such judge's salary to the fund. Commencing with the first payroll period after the judge has enough years of service to entitle such judge upon retirement to the maximum monthly retirement benefit of 70% of the final average salary of such judge provided under the provisions of K.S.A. 20-2610, and amendments thereto, and for each payroll period thereafter, each judge shall contribute 4% of such judge's salary to the fund or, commencing on and after the effective date of this act, each such judge shall contribute 2% of such judge's salary to the fund.

(b) The director of accounts and reports shall deduct the amount each judge is to contribute to the fund on the payroll of each judge for each payroll period showing the amount deducted and its credit to the fund. Such deductions shall be remitted quarterly, or as the board may otherwise provide, to the executive director of the Kansas public employees retirement system for credit to the fund to the credit of the judge's individual account therein.

(c) Interest on each judge's accumulated contributions at the rate determined under subsection (a) of K.S.A. 74-4922, and amendments thereto, shall be added annually to the judge's individual account in the fund.

(d) No member who has retired under the retirement system for judges shall make contributions to that system or receive any service credit under that system for any service after the date of such retirement.

(e) (1) Subject to the provisions of K.S.A. 74-49,123, and amendments thereto, each participating employer, pursuant to the provisions of section 414(h)(2) of the federal internal revenue code, shall pick up and pay the contributions which would otherwise be payable by members as prescribed in subsection (a). The contributions so picked up shall be treated as employer contributions for purposes of determining the amounts of federal income taxes to withhold from the member's compensation.

(2) Member contributions picked up by the employer shall be paid from the same source of funds used for the payment of compensation to a member. A deduction shall be made from each member's compensation equal to the amount of the member's contributions picked up by the employer, provided that such deduction shall not reduce the member's compensation for purposes of computing benefits under the retirement system for judges.

(3) Member contributions picked up by the employer shall be remitted quarterly, or as the board may otherwise provide, to the executive director for credit to the Kansas public employees retirement fund. Such contributions shall be credited to a separate account within the member's individual account so that amounts contributed by the member may be distinguished from the member contributions picked up by the employer. Interest shall be added annually to members' individual accounts.

**History:** L. 1953, ch. 182, § 3; L. 1961, ch. 185, § 1; L. 1963, ch. 218, § 2; L. 1968, ch. 41, § 1; L. 1972, ch. 107, § 1; L. 1974, ch. 390, § 12; L. 1975, ch. 190, § 5; L. 1977, ch. 112, § 13; L. 1981, ch. 136, § 1; L. 1982, ch. 319, § 5; L. 1984, ch. 289, § 2; L. 1987, ch. 299, § 2; L. 1990, ch. 282, § 2; L. 1993, ch. 227, § 3; L. 1995, ch. 267, § 2; L. 1998, ch. 64, § 16; L. 2001, ch. 209, § 3; May 31.