

## 2018 Kansas Statutes

**74-4919a. Purchase of participating service credit.** (1) An employee of a participating employer who becomes a member as provided in K.S.A. 74-4911 and amendments thereto, after completion of one year of continuous employment as therein provided may purchase participating service credit for such year of employment by making application therefor. Such application and payment may be made at any time after the employee becomes a member and continues to be employed by a participating employer. Any member of the system who has not retired may purchase, subject to the provisions of K.S.A. 74-49,123 and amendments thereto, such service credit by paying the then present value of the retirement benefits based on such service by means of a single lump-sum payment in the amount determined by the actuary using the member's attained age and the actuarial assumptions and tables currently in use by this retirement system. If an employee was employed before the participating employer's entry date and did not become a member until the first day of the month or the first day of the first payroll period, whichever is applicable, coinciding with or following the completion of one year continuous employment, the member may purchase, subject to the provisions of K.S.A. 74-49,123 and amendments thereto, participating service credit for the period from the participating employer's entry date until such member became a member by paying to the system the then present value of the retirement benefits based on such service by means of a single lump-sum payment in the amount determined by the actuary using the member's attained age and the actuarial assumptions and tables currently in use by this retirement system.

Notwithstanding any other provision of this subsection, if an employee purchases such participating service credit within 12 months of such employee's membership in the system, such employee may purchase such participating service credit by making application therefor and paying to the system a lump-sum amount equivalent to 4% of the compensation paid to such member for personal services during such period. If an employee was employed for a partial year after the participating employer's entry date and did not become a member at that time, but became a member at a later date, the member may purchase, subject to the provisions of K.S.A. 74-49,123 and amendments thereto, participating service credit for such partial year of employment by paying the then present value of the retirement benefits based on such service by means of a single lump-sum payment in the amount determined by the actuary using the member's attained age and the actuarial assumptions and tables currently in use by this retirement system.

(2) Any employee of the state of Kansas who was receiving or was eligible for assistance by the state board of regents in the purchase of a retirement annuity under K.S.A. 74-4925 and amendments thereto, and who became ineligible for such assistance prior to the effective date of this act because such employee's position was reclassified to a position in the classified service under the Kansas civil service act, or who became ineligible for such assistance because such person accepted and transferred to a position in the classified service under the Kansas civil service act, and who becomes a member of the system on the first day of the payroll period coinciding with or following the effective date of this act in accordance with subsection (5) of K.S.A. 74-4911 and amendments thereto, may purchase, subject to the provisions of K.S.A. 74-49,123 and amendments thereto, participating service credit for the period of employment from the effective date of such reclassification or transfer to the date of such employee's membership in the system. Such employee may purchase such participating service credit by making application therefor and paying to the system a lump-sum amount equivalent to 4% of the compensation paid to such member for personal services during such period by the state of Kansas or as provided in subsection (3). Such application and payment may be made at any time after the employee becomes a member and continues to be employed by a participating employer.

(3) Except as otherwise provided in this subsection, any member of the retirement system may purchase, subject to the provisions of K.S.A. 74-49,123 and amendments thereto, participating service credit for employment service as described in this section, if first commenced prior to January 1, 1996, by electing to effect such purchase by means of having employee contributions as provided in K.S.A. 74-4919 and amendments thereto deducted from such member's compensation at a percentage rate equal to two times or three times the employee's rate of contribution as provided in K.S.A. 74-4919 and amendments thereto for such periods of service, in lieu of a lump-sum amount as provided in this section. Such deductions shall commence at the beginning of the quarter following such election and shall remain in effect until all quarters of such service have been purchased. Subject to the provisions of K.S.A. 74-49,123 and amendments thereto, any person may make any such purchase as described in this section, if first commenced in calendar year 1996 or thereafter, at an additional rate of contribution, in addition to the employee's rate of contribution as provided in K.S.A. 74-4919 and amendments thereto, based upon the member's attained age at the time of purchase and using actuarial assumptions and tables in use by the retirement system at such time of purchase, for such periods of service, in lieu of a lump-sum amount as provided in this section. Such additional rate of contribution shall commence at the beginning of the quarter following such election and shall remain in effect until all quarters of such service have been purchased. Notwithstanding any other provision of this subsection, any member of the retirement system, within 12 months of such member's membership date in the system, may purchase participating service credit for employment service as described in this section, by electing to effect such purchase by means of having employee contributions as provided in K.S.A. 74-4919, and amendments thereto, deducted from such member's compensation at a percentage rate equal to two times or three times the employee's rate of contribution as provided in K.S.A. 74-4919 [74-4919], and amendments thereto, for such periods of service, in lieu of a lump-sum amount as provided in this section. Such deductions shall commence at the beginning of the quarter following such election and shall remain in effect until all quarters of such service have been purchased. Such purchase must be completed within 24 months of such membership date in the system.

**History:** L. 1971, ch. 253, § 1; L. 1972, ch. 300, § 1; L. 1977, ch. 273, § 2; L. 1982, ch. 319, § 26; L. 1984, ch. 289, § 9; L. 1988, ch. 302, § 1; L. 1993, ch. 227, § 20; L. 1995, ch. 267, § 11; L. 1998, ch. 64, § 38; L. 1998, ch. 201, § 20; July 1.