

## 2018 Kansas Statutes

**74-49,307. Employer credits; change; employer contributions to death and disability fund.** (a) On a quarterly basis, a percentage of compensation shall be credited to each member's retirement annuity account, as follows:

- (1) Three percent of compensation for each member who has less than five years of service;
- (2) four percent of compensation for each member who has at least five but less than 12 years of service;
- (3) five percent of compensation for each member who has at least 12 but less than 24 years of service; and
- (4) six percent of compensation for each member who has 24 or more years of service.

(b) An active member's employer shall contribute a percentage of compensation, determined by the board, which must be allocated to the death and long-term disability plan under K.S.A. 74-4927, and amendments thereto.

(c) The legislature may from time to time prospectively change employer credits provided in this section, and expressly reserves the right to do so.

**History:** L. 2012, ch. 171, § 7; July 1.