

## 2018 Kansas Statutes

**74-49b15. Same; conditions for local government employee participation; effect; tax treatment of Roth 457 plans.** (a) Subject to the agreement entered into under the provisions of K.S.A. 74-49b14, and amendments thereto, the governing body of a local government unit may establish such conditions as the governing body deems advisable to govern the voluntary participation of its employees in the local government deferred compensation plan established by the local governmental unit under the provisions of K.S.A. 74-49b14, and amendments thereto.

(b) Any amount of an employee's salary or compensation that is deferred on a pre-tax basis under an authorized participation agreement shall continue to be included as regular compensation for all purposes of computing retirement and pension benefits earned by such employee. Any sum so deferred or deducted shall not be subject to state income tax for the year in which such sum is contributed but shall be subject to applicable state income taxes for the year in which distributions are received by the employee. Any amounts contributed to a Roth 457 plan under this act shall be subject to state withholding and income taxes for the year in which such sum is contributed to the plan, but shall not be subject to applicable state income taxes for the year in which distributions are received by the employee, unless the provisions of article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, provide otherwise.

**History:** L. 1982, ch. 335, § 2; L. 2007, ch. 74, § 17; L. 2016, ch. 76, § 14; July 1.