

## MEMORANDUM

To: House Financial Institutions and Pensions Committee  
From: Alan D. Conroy, Executive Director <sup>A.D.C.</sup>  
Date: February 6, 2019  
Subject: School Employee Retirement and Social Security Contributions

During the January 30 meeting, the Committee requested additional information regarding member contributions for both state sponsored retirement and social security contributions in Kansas and surrounding states.

In Kansas, state employees, local employees and school employees are all members of the same retirement plan. However, there are varying structures for retirement plans in other states. For comparability purposes, the Committee requested the contributions for school retirement plans. The School group is the largest group in KPERS with 84,000 of KPERS' 152,000 active members.

For this comparison, we compiled data from 6 states: Kansas, Nebraska, Iowa, Colorado, Missouri, and Oklahoma. Four of those six states' school employees participate in social security. Colorado and Missouri school employees generally do not participate in social security. All six states offer a state sponsored retirement plan for school employees.

The data is summarized in the following table:

<b>School Employee Retirement and Social Security Contributions</b>			
State	State Retirement Contributions	Social Security Contribution	Combined Contribution
Kansas	6.0%	6.2%	12.2%
Nebraska	9.78%	6.2%	15.98%
Iowa	6.0%	6.2%	12.2%
Missouri	14.5%	Not Covered	14.5%
Oklahoma	7.0%	6.2%	13.2%
Colorado	22.5%	Not Covered	22.5%

I hope this is responsive to the Committee's request. Please let me know if there are additional questions.

