

## 2021 Kansas Statutes

**74-4919r. Purchase of service for in-state nonfederal governmental employment.** Any employee of a participating employer who is a member of the Kansas public employees retirement system, who was previously employed in Kansas in nonfederal governmental employment with an employer who has not affiliated with the system under K.S.A. 74-4910 and amendments thereto, and which service otherwise meets the requirements of an employee as prescribed in subsection (14) of K.S.A. 74-4902 or subsection (4) of K.S.A. 74-4932 and amendments thereto, may elect to purchase service credit for such in-state nonfederal governmental employment. At the election of the member, the benefit for each such year of employment shall be either 1% or 1.75% of the final average salary of any such member. For any member who elects to purchase service credit as provided in this section at the 1% rate, such member may elect to purchase such service credit at an additional amount of .75% of final average salary of such member in a lump-sum amount as otherwise provided in this subsection. Such member may purchase such service credit by making application therefor prior to the date of retirement 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 the time of such purchase. 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. Any such member may purchase such service credit as described in this section by electing to effect such purchase by means of a single lump-sum payment in lieu of employee contributions as provided in this section in an amount equal to the then present value of the benefits being purchased as determined by the actuary using the member's attained age, annual compensation at the time of purchase and the actuarial assumptions and tables then in use by this system. The lump-sum payment shall be made immediately upon being notified of the amount due. No purchase of service or any part thereof will be nullified by the subsequent affiliation of an employer with the system.

**History:** L. 1998, ch. 201, § 54; July 1.