

**74-4946. Postretirement benefit increase for certain retirants; schedule; minimum and maximum; past service cost.** (a) For purposes of this section:

(1) "Member" means (A) any person who is a member of a retirement system and who retired before January 1, 1977, (B) any person who is a special member of a retirement system, who became a special member of such retirement system before January 1, 1977, and who retired before January 1, 1977, and (C) any person who is a joint annuitant or beneficiary of any member described in (A) or of any special member described in (B).

(2) "Retirement system" means the Kansas public employees retirement system, the Kansas police and firemen's retirement system, the Kansas highway patrol pension fund, the Kansas bureau of investigation pension fund, the Kansas retirement fund for judges, or the Kansas retirement fund for official court reporters, but shall not mean the state school retirement system.

(b) (1) Each member of a retirement system who is receiving a benefit, pension or annuity from such retirement system, shall have the benefit, pension or annuity increased permanently in accordance with the following schedule:

(A) Those members whose date of retirement occurred during the calendar years prior to 1973 shall be increased seven and thirty-four one hundredths percent (7.34%);

(B) Those members whose date of retirement occurred during the calendar year 1973 shall be increased five and five-tenths percent (5.5%);

(C) Those members whose date of retirement occurred during the calendar year 1974 shall be increased four and four-tenths percent (4.4%);

(D) Those members whose date of retirement occurred during the calendar year 1975 shall be increased two and two-tenths percent (2.2%);

(E) Those members whose date of retirement occurred during the calendar year 1976 shall be increased one and one-tenth percent (1.1%);

(F) Those members whose date of retirement occurred after January 1, 1977, are not increased by this act; and

(G) Those members whose retirement date occurs on or after the effective date of this act are not increased by this act.

(2) Notwithstanding any other provision of this subsection (b), each member of a retirement system receiving a permanent increase in the member's benefit, pension or annuity under paragraphs (A) to (E), inclusive, of this subsection (b), shall receive a permanent increase in the amount of that member's benefit, pension or annuity from that retirement system under this subsection (b) of not less than twenty-four dollars (\$24) per year and of not more than two hundred forty dollars (\$240) per year.

(c) The increases granted in subsection (b) shall accrue from October 1, 1978, and shall be in addition to the increases granted under K.S.A. 74-4943 and 74-4945.

(d) The cost of the increases granted in subsection (a) under each retirement system is hereby made a past service cost of such retirement system and shall be amortized in the same manner and over the same period as all other past service costs under such retirement system.

**History:** L. 1978, ch. 293, § 1; July 1.