

2021 Kansas Statutes

74-4955a. Eligible employees for and employees required to be covered by the provisions of 74-4957a, 74-4958a, 74-4960a, 74-4963a and 74-4964a. (1) Except as provided in subsection (4), each member of the system who was appointed or employed prior to July 1, 1989, may elect to be covered by the provisions of K.S.A. 74-4957a, 74-4958a, 74-4960a, 74-4963a and 74-4964a, and amendments thereto, on the first day of the first payroll period of such member coinciding with or following the receipt of such election in the office of the retirement system, only by filing with the board of trustees of the system prior to January 1, 1990, a written election to be covered by such provisions. Failure to file such written election shall be presumed to be an election not to be covered by such provisions. Such election, whether to become a member or not to become a member, shall be irrevocable.

(2) Each person appointed or employed on or after July 1, 1989, shall be covered by the provisions of K.S.A. 74-4957a, 74-4958a, 74-4960a, 74-4963a and 74-4964a, and amendments thereto.

(3) The provisions of this section shall be effective on and after July 1, 1989.

(4) Each member of the system who was appointed or employed prior to July 1, 1989, and who did not elect to be covered by the provisions specified in subsection (1) prior to January 1, 1990, may elect to be covered by such provisions by filing a written election as provided in subsection (1) during the period commencing July 1, 1990, and ending September 30, 1990.

(5) Except as provided in this subsection, each member of the system who was appointed or employed prior to July 1, 1989, and who did not elect to be covered by the provisions specified in subsection (1) as provided in this section, may elect to be covered by such provisions by filing a written election as provided in subsection (1). The provisions of this subsection shall take effect on and after the date the system receives a private letter ruling from the internal revenue service that the provisions of this subsection do not contravene federal law. The period of such election as provided by this subsection shall commence on the date of receipt by the system of such private letter ruling, and shall end 90 days thereafter. Any member who elects as provided by this subsection shall pay the cost of such election by means of a single lump-sum payment 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 the purchase and the actuarial assumptions and tables then in use by the system.

History: L. 1989, ch. 232, § 25; L. 1990, ch. 282, § 14; L. 1998, ch. 201, § 34; July 1.