

## 2021 Kansas Statutes

- 74-49,202. **Definitions.** (a) As used in this act, unless otherwise provided or the context otherwise requires: (1) "Act" means the Kansas public employees retirement system act of 2009, K.S.A. 74-49,201 through 74-49,213, and amendments thereto;
- (2) "compensation" means the same as such term is defined in K.S.A. 74-4902, and amendments thereto, except that when the compensation of a member who remains in substantially the same position during any two consecutive years of participating service used in calculating final average salary is increased by an amount which exceeds 7.5%, then the amount of such increase which exceeds 7.5% shall not be included in compensation, except that: (A) Any amount of compensation for accumulated sick leave or vacation or annual leave paid to the member, (B) any increase in compensation for any member due to the reclassification or reallocation of such member's position or a reassignment of such member's job classification to a higher range or level and, (C) any increase in compensation as provided in any contract entered into prior to January 1, 1991, and still in force on July 1, 2009, pursuant to an early retirement incentive program as provided in K.S.A. 72-5395 et seq., and amendments thereto, shall be included in the amount of compensation of such member used in determining such member's final average salary and shall not be subject to the 7.5% limitation provided in this subsection. Any contributions by such member on the amount of such increase which exceeds 7.5% which is not included in compensation shall be returned to the member;
- (3) "covered position" means a position with an affiliated employer that is eligible for membership in the Kansas public employees retirement system pursuant to the provisions of K.S.A. 74-4901 et seq., and amendments thereto;
- (4) "employee" means the same as such term is defined in K.S.A. 74-4902, and amendments thereto, except that only employees first employed by a participating employer on or after July 1, 2009, or employees of a participating employer which affiliates on or after July 1, 2009, are subject to the provisions of this act. The term employee shall include employees as provided in K.S.A. 74-4931 et seq., and amendments thereto, first employed by a participating employer on or after July 1, 2009, or such employees of a participating employer which affiliates on or after July 1, 2009;
- (5) "entry date" means the entry date as of which an eligible employer joins the system. The first entry date is July 1, 2009. All employers which are eligible employers under the provisions of K.S.A. 74-4901 et seq., and amendments thereto, are eligible employers under this act. The entry date for participating employers under the provisions of K.S.A. 74-4901 et seq., and amendments thereto, is July 1, 2009;
- (6) "final average salary" means the average highest annual salary, as defined in K.S.A. 74-4902, and amendments thereto, paid to such member for any five years of participating service preceding retirement or termination of employment;
- (7) "first employed" means an employee has not been an employee in a covered position of any participating employer prior to July 1, 2009, and is employed by a participating employer in a covered position on or after July 1, 2009; an employee who is a former member of the system who withdrew contribution accounts before July 1, 2009, and who is again employed by a participating employer in a covered position on or after July 1, 2009; or an employee who was an inactive non-vested member and who is again employed by a participating employer in a covered position on or after July 1, 2009;
- (8) "inactive, non-vested member" means a member who has terminated employment with a participating employer and who does not have a vested retirement benefit in the system on July 1, 2009;

(9) "normal retirement date" means the date on or after which a member may retire with all retirement benefits pursuant to K.S.A. 74-49,204, and amendments thereto;

(10) "participating employer" means an eligible employer who has agreed to make contributions to the system on behalf of its employees first hired on or after July 1, 2009. All participating employers under the provisions of K.S.A. 74-4901 et seq., and amendments thereto, shall be participating employers under this act; and

(11) "salary" means the same as such term is defined in K.S.A. 74-4902, and amendments thereto, except that when the salary of a member who remains in substantially the same position during any two consecutive years of participating service used in calculating final average salary is increased by an amount which exceeds 7.5%, then the amount of such increase which exceeds 7.5% shall not be included in salary. Any contributions by such member on the amount of such increase which exceeds 7.5% which is not included in salary shall be returned to the member. All other provisions in K.S.A. 74-4902, and amendments thereto, related to compensation and salary of a member that are not in conflict with the provisions of this act are hereby adopted for determining final average salary under this act.

(b) Unless specifically provided in this section or in this act, words and phrases used in this act shall have the meanings ascribed to them as provided under the provisions of K.S.A. 74-4901 et seq., and amendments thereto.

**History:** L. 2007, ch. 164, § 2; L. 2008, ch. 113, § 21; July 1.