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MEMORANDUM

To: House Committee on Financial Institutions and Pensions

From: Office of Revisor of Statutes

Date: March 4, 2026

Subject: Bill Brief for SB 435 (As Introduced)

Senate Bill 435 authorizes the KPERS board of trustees to elect the vice chairperson of the board, requires newly affiliated KP&F employers to contribute at the actuarial required rate for past and future service, and repeals certain working after retirement statutes for state and local elected officials.

Section 1 amends K.S.A. 74-4905, relating to the KPERS board of directors. Under current law, after the chairperson is elected by the board, the newly elected chairperson appoints another board member to serve as vice chairperson. The bill changes the appointment of the vice chairperson to an election by the board.

Section 2 amends K.S.A. 74-4967, relating to KP&F contribution rates. Under current law, employers that are affiliating with KP&F for past and future service are required to pay a 16% contribution rate in their first year, while employers that affiliate for future service pay the actuarially required rate in their first year. The bill requires all employers to pay the actuarially required rate, regardless of whether they affiliate for past and future service or just future service.

Finally, SB 435 repeals two working after retirement statutes, K.S.A. 74-4915b and 74-4915c, that are inconsistent with current law in K.S.A. 74-4914.

The bill would take effect from and after publication in the statute book, July 1, 2026.