

## 2018 Kansas Statutes

**72-2624. Definitions.** As used in this act, unless the context otherwise requires:

- (a) "Retirement system" means the state school retirement system;
- (b) "board" means the board of trustees of the Kansas public employees retirement system;
- (c) "school year" means either the twelve-month period beginning on September first, or the legal school

term during such period. In case of doubt the board shall decide what constitutes a school year. The board shall not give credit for a school year that represents less than 140 days, except that the board may give credit for a school year if not less than 80 days of actual service has been rendered and if continuance in school service was prevented by illness or other emergency beyond the control of the person entitled to such credit. No person shall receive credit for more than one school year during any twelve-month period beginning on September 1. The board shall give credit for 1/2 of a school year for 1/2 school year of continuous full-time service;

(d) "school employees" means persons who have performed or who shall hereafter perform school services as classroom teachers, administrators, supervisors, librarians, nurses, clerks, janitors or in any other full-time capacity in the public schools, area vocational-technical schools or community junior colleges of the state of Kansas and who are citizens of the United States and school employees shall include: (1) Persons who have performed service as a county superintendent of public instruction or as an employee appointed by and under the supervision of a county superintendent; (2) persons who have performed service as a state superintendent of public instruction or as an employee appointed by and under supervision of a state superintendent; (3) persons who have performed services as an employee appointed by the former state board for vocational education, except that prior to the time of accepting such employment by such county superintendent, state superintendent or state board for vocational education such employees had performed school service in Kansas as a teacher, principal, supervisor, or superintendent; (4) persons who are employees appointed by and under the supervision of the constitutional state board of education, including those employees transferred to the state department of education at its inception in January of 1969, and who prior to the time of accepting such employment by the state board of education had performed school service in Kansas as a teacher, principal, supervisor, or superintendent; (5) the commissioner of education if such commissioner exercises an irrevocable option to be covered by the state school retirement system in lieu of being covered by the Kansas public employees retirement system, which option shall be exercised by written notice of the commissioner of education at the time of appointment. Such notice shall be directed to the state school retirement board and the board of trustees of the Kansas public employees retirement system; (6) all instructional employees for the school for the blind and such employees shall be excluded from participation in any other state retirement system; and (7) teachers and supervisors of instruction at the state institutions under the management of the director of penal institutions and those under the management of the state board of social welfare which provide regular classroom instruction for their inmates or patients if such instructional personnel have valid certificates issued by the state board of education, except that the provisions of this subsection shall not include such employees who have elected or shall elect, irrevocably, at the time of employment by the institution to participate in the Kansas public employees retirement system. The term "school employees" shall not include any employee while a member of a separate retirement system operated by any board of education but if any such employee at any time becomes eligible to participate in the state retirement as provided by this act, the years such person served in a school system in Kansas which maintains a separate retirement system shall be included in determining years of service of such person under this act. An employee performing service in a school system maintaining its own separate retirement system in Kansas may qualify for service credit in the state system by discontinuing membership in such separate retirement system prior to the time of retirement and accepting a position which is covered by the state retirement system, and continuing in such service for at least one school year. Subject to the provisions of K.S.A. 74-49,123, and amendments thereto, such employee shall contribute to the state retirement system an amount of money equal to that which was deducted from such employee's salary for services rendered after September 1, 1941, in the city maintaining its own retirement system and this amount shall be credited to the savings account of the employee. If such employee was for any reason excluded from participation in the separate retirement system, the board shall give credit for such nonmember service in the public schools in the city maintaining a separate retirement system without the required transfer of funds. After September 1, 1971, no person shall be deemed a school employee for the purposes of this act;

(e) "school service" means: (1) Service performed as a school employee prior to September 1, 1941, if such years of service include at least six months during the years 1938-39 or 1939-40 or 1940-41; service performed by any employee who was not in school service in any of the school years from 1938 to 1941, but who reentered school service after September 1, 1941, and continued in such service for at least five years; all service prior to September 1, 1941, of any annuitant who retired prior to September 1, 1961, and who was granted a service annuity for one or more years as a contributing member of the school retirement system; all service prior to September 1, 1941, of any employee who served for at least six months during one of the qualifying years from 1938 to 1941 in a school system maintaining its own separate retirement system in Kansas, if such employee has not qualified, nor will in the future qualify, for retirement benefits under the separate retirement system; all service as a school employee, including out-of-state service as a school employee, for a period of 10 or more years prior to September 1, 1938, except that service annuities paid by the state of Kansas to such school employees shall not include such out-of-state service as a school employee, unless otherwise provided by law; (2) service as a school employee after September 1, 1941, as a contributing member of the school retirement system. No service credit shall be granted to a school employee who established or shall hereafter establish membership later than September 1, 1941, for a period of time between September 1, 1941, and the date of becoming a contributing member of the retirement system. School service shall include only full-time employees, except that 1/2 year of credit shall be given to instructional employees who perform school service on at least a 1/2 time basis throughout a school year. No school service credit shall be given in fractional units of less than 1/2 year. The board may grant service credit to employees, who were performing school service at the time of their induction into the armed forces of the United States, equal to the time spent in the armed forces between September 1, 1940, and September 1, 1947, and between June 25, 1950, and July 27, 1953 and between August 5, 1964, and August 15, 1973, but no such service credit shall be granted for a period of more than five years spent in the armed forces between September 1, 1940, and September 1, 1947, or for a period of more than two years spent in the armed forces between June 25, 1950, and July 27, 1953 or for a period of more than two years spent in the armed forces between August 5, 1964 and August 15, 1973. In the event the employee served during the periods between September 1, 1940, and September 1, 1947, and between June 25, 1950, and July 27, 1953, such employee shall be granted a service credit for the actual time spent in the armed forces between June 25, 1950, and July 27, 1953, nor shall such service credit be granted to any employee unless such employee shall reenter school service and continue in such service for at least one school year. The board may grant service credit to an employee who was performing school service prior to the time of becoming employed as a veterans' instructional

on-the-farm training instructor equal to the time spent as such instructor between the dates of September 1, 1946, and September 1, 1961. The board may grant service credit to an employee who prior to performing school service was a faculty member of the Kansas vocational school at Topeka, known part of the time as the Kansas technical institute, which operated under the Kansas state board of regents prior to 1956 equal to the time spent as instructor at such school. In case of doubt the board shall decide what constitutes school service; and (3) service for which credit must be given under federal law, including, but not limited to, when applicable, the uniformed services employment and reemployment rights act of 1994, as in effect on July 1, 2008;

(f) "school annuitant" means any person who is entitled to receive a school annuity;

(g) "school annuity" means the monthly payments due to any school annuitant. Such payments shall continue for life, and be paid in monthly installments;

(h) "service annuity" means that part of the school annuity which is based upon the service record of the person concerned, and which is paid by the state;

(i) "savings annuity" means that part of the school annuity which results from the accumulated contributions of the school employee and interest thereon less the proportionate share of the expense of the administration of this act;

(j) "disability annuity" means a school annuity granted to a school employee who suffers such physical or mental disability as to be unable to perform school service;

(k) "standard annuity" means the school annuity which is granted to a school employee at the age of 65 years, as prescribed by this act. The standard annuity shall be used as the basis in computing actuarially equivalent annuities granted at ages prior to 65 years. Whenever the amount of any benefit is to be determined on the basis of actuarial assumptions, the assumption shall be specified in a way that precludes employer discretion;

(l) "service record" means the individual record kept by the board for each school employee. It shall show the number of school years of school service, the salary or wages earned, the date of birth, and such other data as the board may require;

(m) "age" and "attained age" shall be computed as of September 1 of the calendar year under consideration;

(n) "deductions" means the amounts withheld, as provided in this act, from warrants issued in payment for school services;

(o) "actuarial computation" means computation in accordance with some standard actuarial table. The board shall determine which one of the standard actuarial tables shall be used. Whenever the amount of any benefit is to be determined on the basis of actuarial assumptions, the assumptions shall be specified in a way that precludes employer discretion; and

(p) "compensation" means the same as provided in K.S.A. 74-49,123, and amendments thereto, for purposes of nondiscrimination testing pursuant to the federal internal revenue code of 1986, as in effect on July 1, 2008.

**History:** L. 1941, ch. 341, § 1; L. 1947, ch. 373, § 1; L. 1949, ch. 380, § 1; L. 1951, ch. 408, § 1; L. 1953, ch. 339, § 1; L. 1959, ch. 295, § 1; L. 1965, ch. 413, § 1; L. 1968, ch. 392, § 1; L. 1969, ch. 327, § 1; L. 1971, ch. 232, § 1; L. 1974, ch. 332, § 1; L. 1987, ch. 299, § 9; L. 1998, ch. 64, § 22; L. 1998, ch. 201, § 8; L. 2008, ch. 113, § 9; July 1.