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MEMORANDUM

To: Senate Committee on Education

From: Office of Revisor of Statutes

Date: March 5, 2024

Subject: **SB 479 - Transferring teachers from the KPERS 3 cash balance plan to the KPERS 2 plan and defining teachers for purposes of KPERS.**

Senate Bill No. 479 provides that any teacher who is first employed by a KPERS participating employer on or after July 1, 2024, shall be a member of the system under the provisions of the Kansas public employees retirement system act of 2009 (KPERS 2).

The bill also transfers, on January 1, 2025, all active and inactive teacher members in the Kansas public employees retirement system act of 2015 (KPERS 3) to the KPERS 2 group of members.

The bill defines "teacher" as any professional employee who is required to hold a certificate to teach in any school district and any teacher or instructor in any technical college, community college or in the institute of technology at Washburn university.

Section 2 of the bill amends K.S.A. 74-49,301 to exempt teachers from the KPERS 3 act.