HOUSE BILL No. 2218

By Committee on Financial Institutions and Pensions

AN ACT concerning members of the legislature; relating to retirement and
pensions; ending membership in the Kansas public employees
retirement system; establishing annual salary; amending K.S.A. 46-
137e, 74-4902, 74-4991 and 75-3212 and K.S.A. 2018 Supp. 46-137a
and 46-137b and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2018 Supp. 46-137a is hereby amended to read as
follows: 46-137a. (a) For service in a legislative term beginning prior to
January 11, 2021, in addition to the compensation provided for by K.S.A.
46-137b, 46-137e and 75-3212, and amendments thereto, each member of
the legislature shall receive the following amounts:

(1) The sum of $88.66 per calendar day for service at any regular
or special session, except as otherwise provided in subsection (5);

(b) (2) the sum of $109 per calendar day for subsistence allowance
for any regular or special session of the legislature, except that if the
amounts allowable for the capital city of Kansas under applicable federal
law and regulations to employees of the executive branch of the federal
government for per diem expenses, while away from home but serving in
the United States, are amounts which total greater than $109, then each
member of the legislature shall receive such greater total amount per
calendar day for subsistence allowance for any regular or special session
of the legislature;

(c) (3) an allowance of $354.15 for the two-week period which
coincides with the biweekly payroll period which includes April 1st and for
each of the 19 ensuing two-week periods thereafter, to defray expenses
incurred between sessions of the legislature for postage, telephone, office
and other incidental expenses, except as otherwise provided in subsection
(6);

(d) (4) an allowance for mileage in an amount equal to the rate per
mile prescribed under the provisions of K.S.A. 75-3203a, and amendments
thereto, multiplied by the number of miles traveled by the usual route in
going to and returning from the member's place of residence for any
regular or special session of the legislature. Such mileage allowances shall
be paid for to not exceed the equivalent of one trip for each full week
occurring between convening and adjournment sine die in any regular or
special session. The mileage allowance provided under the provisions of this subsection shall not be subject to the restrictions relating to the use of vehicles prescribed by K.S.A. 75-3203 and 75-3203a, and amendments thereto, but shall only be allowed for trips actually made. Compensation and subsistence allowance shall not be allowed under the provisions of subsections (a)(1) and (b) of this section (a)(2) during any period in which the legislature is adjourned for more than two days, Sundays excepted; and

(e) (5) whenever the rates of compensation of the pay plan for persons in the classified service under the Kansas civil service act are increased for payroll periods chargeable to fiscal years commencing after June 30, 2009, the rate of compensation per calendar day for members of the legislature for service at any regular or special session of the legislature shall be increased on the effective date of any such pay plan increase by an amount computed by multiplying the average of the percentage increases in all steps of such pay plan by the rate of compensation per calendar day which is authorized by this section for service at any regular or special session of the legislature for the day upon which such increase is computed.

(f) (6) Whenever the rates of compensation of the pay plan for persons in the classified service under the Kansas civil service act are increased for payroll periods chargeable to fiscal years commencing after June 30, 2009, the allowance provided for each member of the legislature by subsection (e) (a)(3) to defray expenses incurred between sessions of the legislature for postage, telephone, office and other incidental expenses for each of the two-week periods specified by subsection (e) (a)(3) shall be increased on the effective date of any such pay plan increase by an amount computed by multiplying the average of the percentage increases in all steps of such pay plan by the rate of compensation per calendar day which is authorized by this section for service at any such two-week period as provided by this section.

(b) For service in a legislative term beginning on or after January 11, 2021, in addition to the compensation provided for by K.S.A. 46-137b, and amendments thereto, each member of the legislature shall receive as compensation the sum of $35,000 per year during such member's term of office.

Sec. 2. K.S.A. 2018 Supp. 46-137b is hereby amended to read as follows: 46-137b. (a) For service in a legislative term beginning prior to January 11, 2021, in addition to the compensation provided for by K.S.A. 46-137a and 75-3212, and amendments thereto, and any other statute, and except as otherwise provided by subsection (b):

(1) The president of the senate and the speaker of the house of representatives shall each receive an allowance at a biweekly pay rate of $539.97 during their terms of office as speaker and president, which compensation shall be for additional services performed in connection
with discharging the duties assigned to the respective positions;
(2) the speaker pro tem of the house of representatives, the vice president of the senate, the assistant majority leaders of the senate and house of representatives and the assistant minority leaders of the senate and house of representatives shall each receive an allowance at a biweekly pay rate of $275.59 during their respective terms of office which compensation shall be for additional services performed in connection with discharging the duties assigned to the respective positions;
(3) the chairperson of the senate committee on ways and means and the chairperson of the house committee on appropriations shall each receive an allowance at a biweekly pay rate of $434.23 during their respective terms of office, which compensation shall be for additional services performed in connection with discharging the duties assigned to the respective positions; and
(4) the majority and minority leaders of the senate and the house of representatives shall each receive an allowance at a biweekly pay rate of $487.14 during their respective terms of office, which compensation shall be for additional services performed in connection with discharging the duties assigned to the respective positions.
(b) Whenever the rates of compensation of the pay plan for persons in the classified service under the Kansas civil service act are increased for payroll periods chargeable to fiscal years commencing after June 30, 2009, the biweekly pay rate of officers of the legislature specified in subsection (a) shall be increased on the effective date of any such pay plan increase by an amount computed by multiplying the average of the percentage increases in all steps of such pay plan by the biweekly pay rate of such officers which is being received as provided by law and which is in effect prior to the effective date of such pay plan increase.
(c) For service in a legislative term beginning on or after January 11, 2021, in addition to the compensation provided for by K.S.A. 46-137a, and amendments thereto:
(1) The president of the senate and the speaker of the house of representatives shall each receive as compensation $14,039 per year during their respective terms of office for additional services performed in connection with discharging the duties assigned to the respective positions;
(2) the speaker pro tem of the house of representatives, the vice president of the senate, the assistant majority leaders of the senate and house of representatives and the assistant minority leaders of the senate and house of representatives shall each receive as compensation $7,165 per year during their respective terms of office for additional services performed in connection with discharging the duties assigned to the respective positions;
(3) the chairperson of the senate committee on ways and means and
the chairperson of the house committee on appropriations shall each
receive as compensation $11,290 per year during their respective terms of
office for additional services performed in connection with discharging the
duties assigned to the respective positions; and
(4) the majority and minority leaders of the senate and the house of
representatives shall each receive as compensation $12,666 per year
during their respective terms of office for additional services performed in
connection with discharging the duties assigned to the respective
positions.

Sec. 3. K.S.A. 46-137e is hereby amended to read as follows: 46-
137e. (a) For service in a legislative term beginning prior to January 11,
2021, the officers specified in K.S.A. 46-137b, and amendments thereto,
shall, in addition to all other compensation and expense allowances
authorized by law, receive compensation at the rate specified in clause (a)
of K.S.A. 75-3212(a)(1), and amendments thereto, and subsistence
allowances at the rates specified in clauses (b) and (c) of K.S.A. 75-
3212(a)(2) and (3), and amendments thereto, for each day (or part
thereof), in the performance of the duties of their respective offices in
Topeka and in addition thereto the mileage allowance specified in clause
(d) of said K.S.A. 75-3212(a)(4), and amendments thereto.
(b) When authorized by the legislative coordinating council to attend
to any legislative business in Topeka when the legislature is not in session,
members of the legislature not specified in subsection (a) of this section
shall, in addition to all other compensation and expenses authorized by
law, receive compensation, subsistence and mileage allowances in the
amounts specified in K.S.A. 75-3212, and amendments thereto.
(c) No compensation or subsistence or mileage allowances shall be
paid under this section for any day that a member is entitled to receive
compensation under K.S.A. 46-137a or K.S.A. 75-3212, and amendments
thereto.
(d) For service in a legislative term beginning on or after January 11,
2021, no member of the legislature shall receive any compensation
pursuant to the provisions of this section.

Sec. 4. K.S.A. 75-3212 is hereby amended to read as follows: 75-
3212. (a) For service in a legislative term beginning prior to January 11,
2011, in addition to amounts authorized under K.S.A. 46-137a, 46-137b
and 46-137e, and amendments thereto, members of the senate and the
house of representatives of the state and other persons or officers of
various committees, delegations, subcommittees, boards, commissions and
councils referred to in this act shall be paid compensation and travel
expenses and subsistence expenses or allowance for such service as
follows: (a) (1) A per diem compensation of thirty-five dollars ($35) for
each day of actual attendance at authorized in-state or out-of-state
meetings except that members of the senate and the house of
representatives shall receive per diem compensation therefor in the amount
prescribed under subsection (a) of K.S.A. 46-137a or any amendments thereto; (b) the sum specified in subsection (b) of K.S.A. 46-137a or any amendments thereto, for subsistence allowance per any day or part thereof spent in actual attendance at any such in-state meeting; (c) for any day, or part thereof, other than the day of the meeting, the sum specified in subsection (b) of K.S.A. 46-137a or any amendments thereto, for subsistence allowance incurred in going to and returning from such in-state meetings, provided such person resides more than one hundred (100) miles from the location of the meeting; (d) the mileage rate authorized by K.S.A. 75-3203a or any amendments thereto, for each mile actually traveled by the usual route in going to and returning from the place where an authorized in-state meeting is held; and (e) the sum specified in K.S.A. 46-137a, and any amendments thereto, for subsistence allowance per day or part thereof while attending and going to and from any out-of-state meeting authorized by the chairperson or the rules of the commission, committee or council, or as otherwise authorized in accordance with this act or if the actual subsistence expenses of such officer are in excess of the allowance prescribed such officer shall be entitled to be reimbursed for such officer's actual subsistence expenses incurred while attending such out-of-state meeting. Such officers shall also be entitled to mileage allowances at the rate authorized by K.S.A. 75-3203a or any amendments thereto, for each mile actually traveled by the usual route in going to and returning from the place of any such out-of-state meetings if private conveyance is used, or actual transportation cost if private conveyance is not used. No legislator shall receive compensation under this section during any legislative session except when the legislature is adjourned for a period of more than two days, Sundays excepted. No legislator shall receive subsistence expenses or allowances under this section for attendance at any in-state meeting during any legislative session or for which subsistence expenses or allowances are authorized under the provisions of K.S.A. 46-137e, and amendments thereto. The total of both subsistence expenses and allowances allowed under this section during a legislative session and subsistence allowances allowed under K.S.A. 46-137a, and amendments thereto, during such session shall be limited to the amount equal to the combined total actual subsistence expenses incurred in Topeka and in out-of-state travel. The provisions of the third sentence of K.S.A. 75-4606, and amendments thereto, shall not apply to any legislator, and any legislator may use a privately owned motor vehicle and receive reimbursement for mileage at the rate provided in K.S.A. 75-3203a, and
amendments thereto, whether traveling under authority of such statute or
this section.
(b) For service in a legislative term beginning on or after January 11,
2021, no legislator shall receive any compensation pursuant to the
provisions of this section.
Sec. 5. K.S.A. 74-4902 is hereby amended to read as follows: 74-
4902. As used in articles 49 and 49a of chapter 74 of the Kansas Statutes
Annotated, and amendments thereto, unless otherwise provided or the
context otherwise requires:
(1) "Accumulated contributions" means the sum of all contributions
by a member to the system which are credited to the member's account,
with interest allowed thereon;
(2) "acts" means the provisions of articles 49 and 49a of the Kansas
Statutes Annotated, and amendments thereto;
(3) "actuarial equivalent" means an annuity or benefit of equal value
to the accumulated contributions, annuity or benefit, when computed upon
the basis of the actuarial tables in use by the system. 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;
(4) "actuarial tables" means the actuarial tables approved and in use
by the board at any given time;
(5) "actuary" means the actuary or firm of actuaries employed or
retained by the board at any given time;
(6) "agent" means the individual designated by each participating
employer through whom system transactions and communication are
directed;
(7) "beneficiary" means, subject to the provisions of K.S.A. 74-4927,
and amendments thereto, any natural person or persons, estate or trust, or
any combination thereof, named by a member to receive any benefits as
provided for by this act. Designations of beneficiaries by a member who is
a member of more than one retirement system made on or after July 1,
1987, shall be the basis of any benefits payable under all systems unless
otherwise provided by law. Except as otherwise provided by subsection
(33) of this section (32), if there is no named beneficiary living at the time
of the member's death, any benefits provided for by this act shall be paid
to: (A) The member's surviving spouse; (B) the member's dependent child
or children; (C) the member's dependent parent or parents; (D) the
member's nondependent child or children; (E) the member's nondependent
parent or parents; (F) the estate of the deceased member; in the order of
preference as specified in this subsection;
(8) "board of trustees," "board" or "trustees" means the managing
body of the system which is known as the Kansas public employees
(9) "compensation" means, except as otherwise provided, all salary, wages and other remuneration payable to a member for personal services performed for a participating employer, including maintenance or any allowance in lieu thereof provided a member as part of compensation, but not including reimbursement for travel or moving expenses or on and after July 1, 1994, payment pursuant to an early retirement incentive program made prior to the retirement of the member. Beginning with the employer's fiscal year which begins in calendar year 1991 or for employers other than the state of Kansas, beginning with the fiscal year which begins in calendar year 1992, 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 15%, then the amount of such increase which exceeds 15% 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 a 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 the effective date of this act, 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 15% limitation provided in this subsection. Any contributions by such member on the amount of such increase which exceeds 15% which is not included in compensation shall be returned to the member. Unless otherwise provided by law, beginning with the employer's fiscal year coinciding with or following July 1, 1985, compensation shall include any amounts for tax sheltered annuities or deferred compensation plans. Beginning with the employer's fiscal year which begins in calendar year 1991, compensation shall include amounts under sections 403b, 457 and 125 of the federal internal revenue code of 1986 and, as the board deems appropriate, any other section of the federal internal revenue code of 1986 which defers or excludes amounts from inclusion in income. For purposes of applying limits under the federal internal revenue code "compensation" shall have the meaning as provided in K.S.A. 74-49,123, and amendments thereto. For purposes of this subsection and application to the provisions of subsection (4) of K.S.A. 74-4927(4), and amendments thereto, "compensation" shall not include any payments made by the state board of regents pursuant to the provisions of subsection (5) of K.S.A. 74-4927a(5), and amendments thereto, to a member of the faculty or other person
defined in subsection (1)(a) of K.S.A. 74-4925(1)(a), and amendments thereto;

(10) "credited service" means the sum of participating service and prior service and in no event shall credited service include any service which that is credited under another retirement plan authorized under any law of this state;

(11) "dependent" means a parent or child of a member who is dependent upon the member for at least \(\frac{1}{2}\) of such parent or child's support;

(12) "effective date" means the date upon which the system becomes effective by operation of law;

(13) "eligible employer" means the state of Kansas, and any county, city, township, special district or any instrumentality of any one or several of the aforementioned or any noncommercial public television or radio station located in this state which receives state funds allocated by the Kansas public broadcasting commission whose employees are covered by social security. If a class or several classes of employees of any above defined employer are not covered by social security, such employer shall be deemed an eligible employer only with respect to such class or those classes of employees who are covered by social security;

(14) "employee" means any appointed or elective officer or employee of a participating employer whose employment is not seasonal or temporary and whose employment requires at least 1,000 hours of work per year, and any such officer or employee who is concurrently employed performing similar or related tasks by two or more participating employers, who each remit employer and employee contributions on behalf of such officer or employee to the system, and whose combined employment is not seasonal or temporary, and whose combined employment requires at least 1,000 hours of work per year, but not including: (A) Any employee who is a contributing member of the United States civil service retirement system; (B) any employee who is a contributing member of the federal employees retirement system; (C) any employee who is a leased employee as provided in section 414 of the federal internal revenue code of a participating employer; and (D) any employee or class of employees specifically exempted by law. After June 30, 1975, no person who is otherwise eligible for membership in the Kansas public employees retirement system shall be barred from such membership by reason of coverage by, eligibility for or future eligibility for a retirement annuity under the provisions of K.S.A. 74-4925, and amendments thereto, except that no person shall receive service credit under the Kansas public employees retirement system for any period of service for which benefits accrue or are granted under a retirement annuity plan under the provisions of K.S.A. 74-4925, and amendments thereto.
After June 30, 1982, no person who is otherwise eligible for membership in the Kansas public employees retirement system shall be barred from such membership by reason of coverage by, eligibility for or future eligibility for any benefit under another retirement plan authorized under any law of this state, except that no such person shall receive service credit under the Kansas public employees retirement system for any period of service for which any benefit accrues or is granted under any such retirement plan. Employee shall include persons who are in training at or employed by, or both, a sheltered workshop for the blind operated by the secretary for children and families. The entry date for such persons shall be the beginning of the first pay period of the fiscal year commencing in calendar year 1986. Such persons shall be granted prior service credit in accordance with K.S.A. 74-4913, and amendments thereto. However, such persons classified as home industry employees shall not be covered by the retirement system. Employees shall include any member of a board of county commissioners of any county and any council member or commissioner of a city whose compensation is equal to or exceeds $5,000 per year;

(15) "entry date" means the date as of which an eligible employer joins the system. The first entry date pursuant to this act is January 1, 1962;

(16) "executive director" means the managing officer of the system employed by the board under this act;

(17) "final average salary" means in the case of a member who retires prior to January 1, 1977, and in the case of a member who retires after January 1, 1977, and who has less than five years of participating service after January 1, 1967, the average highest annual compensation paid to such member for any five years of the last 10 years of participating service immediately preceding retirement or termination of employment, or in the case of a member who retires on or after January 1, 1977, and who has five or more years of participating service after January 1, 1967, the average highest annual compensation paid to such member on or after January 1, 1967, for any five years of participating service preceding retirement or termination of employment, or, in any case, if participating service is less than five years, then the average annual compensation paid to the member during the full period of participating service, or, in any case, if the member has less than one calendar year of participating service such member's final average salary shall be computed by multiplying such member's highest monthly salary received in that year by 12; in the case of a member who became a member under subsection (3) of K.S.A. 74-4925(3), and amendments thereto, or who became a member with a participating employer as defined in subsection (3) of K.S.A. 74-4931(3), and amendments thereto, and who elects to have compensation paid in
other than 12 equal installments, such compensation shall be annualized as
if the member had elected to receive 12 equal installments for any such
periods preceding retirement; in the case of a member who retires after
July 1, 1987, the average highest annual compensation paid to such
member for any four years of participating service preceding retirement or
termination of employment; in the case of a member who retires on or
after July 1, 1993, whose date of membership in the system is prior to July
1, 1993, and any member who is in such member's membership waiting
period on July 1, 1993, and whose date of membership in the system is on
or after July 1, 1993, the average highest annual compensation, as defined
in subsection (9), paid to such member for any four years of participating
service preceding retirement or termination of employment or the average
highest annual salary, as defined in subsection (34) (33), paid to such
member for any three years of participating service preceding retirement
or termination of employment, whichever is greater; and in the case of a
member who retires on or after July 1, 1993, and whose date of
membership in the system is on or after July 1, 1993, the average highest
annual salary, as defined in subsection (34) (33), paid to such member for
any three years of participating service preceding retirement or termination
of employment. Final average salary shall not include any purchase of
participating service credit by a member as provided in subsection (2) of
K.S.A. 74-4919h(2), and amendments thereto, which is completed within
five years of retirement. For any application to purchase or repurchase
service credit for a certain period of service as provided by law received
by the system after May 17, 1994, for any member who will have
contributions deducted from such member's compensation at a percentage
rate equal to two or three times the employee's rate of contribution or will
begin paying to the system a lump-sum amount for such member's
purchase or repurchase and such deductions or lump-sum payment
commences after the commencement of the first payroll period in the third
quarter, "final average salary" shall not include any amount of
compensation or salary which is based on such member's purchase or
repurchase. Any application to purchase or repurchase multiple periods of
service shall be treated as multiple applications. For purposes of this
subsection, the date that such member is first hired as an employee for
members who are employees of employers that elected to participate in the
system on or after January 1, 1994, shall be the date that such employee's
employer elected to participate in the system. In the case of any former
member who was eligible for assistance pursuant to K.S.A. 74-4925, and
amendments thereto, prior to July 1, 1998, for the purpose of calculating
final average salary of such member, such member's final average salary
shall be based on such member's salary while a member of the system or
while eligible for assistance pursuant to K.S.A. 74-4925, and amendments
(18) "fiscal year" means, for the Kansas public employees retirement system, the period commencing July 1 of any year and ending June 30 of the next;

(19) "Kansas public employees retirement fund" means the fund created by this act for payment of expenses and benefits under the system and referred to as the fund;

(20) "leave of absence" means a period of absence from employment without pay, authorized and approved by the employer, and which after the effective date does not exceed one year;

(21) "member" means an eligible employee who is in the system and is making the required employee contributions; any former employee who has made the required contributions to the system and has not received a refund if such member is within five years of termination of employment with a participating employer; or any former employee who has made the required contributions to the system, has not yet received a refund and has been granted a vested benefit. "Member" shall not include any member of the legislature whose term of office commences on or after January 11, 2021;

(22) "military service" means service in the uniformed forces of the United States, for which retirement benefit credit must be given under the provisions of USERRA or service in the armed forces of the United States or in the commissioned corps of the United States public health service, which service is immediately preceded by a period of employment as an employee or by entering into an employment contract with a participating employer and is followed by return to employment as an employee with the same or another participating employer within 12 months immediately following discharge from such military service, except that if the board determines that such return within 12 months was made impossible by reason of a service-connected disability, the period within which the employee must return to employment with a participating employer shall be extended not more than two years from the date of discharge or separation from military service;

(23) "normal retirement date" means the date on or after which a member may retire with full retirement benefits pursuant to K.S.A. 74-4914, and amendments thereto;

(24) "participating employer" means an eligible employer who has agreed to make contributions to the system on behalf of its employees;

(25) "participating service" means the period of employment after the entry date for which credit is granted a member;

(26) "prior service" means the period of employment of a member prior to the entry date for which credit is granted a member under this act;

(27) "prior service annual salary" means the highest annual salary, not
including any amounts received as payment for overtime or as reimbursement for travel or moving expense, received for personal services by the member from the current employer in any one of the three calendar years immediately preceding January 1, 1962, or the entry date of the employer, whichever is later, except that if a member entered the employment of the state during the calendar year 1961, the prior service annual salary shall be computed by multiplying such member's highest monthly salary received in that year by 12;

(28) "retirant" means a member who has retired under this system;

(29) "retirement benefit" means a monthly income or the actuarial equivalent thereof paid in such manner as specified by the member pursuant to this act or as otherwise allowed to be paid at the discretion of the board, with benefits accruing from the first day of the month coinciding with or following retirement and ending on the last day of the month in which death occurs. Upon proper identification a surviving spouse may negotiate the warrant issued in the name of the retirant. If there is no surviving spouse, the last warrant shall be payable to the designated beneficiary;

(30) "retirement system" or "system" means the Kansas public employees retirement system as established by this act and as it may be amended;

(31) "social security" means the old age, survivors and disability insurance section of the federal social security act;

(32) "trust" means an express trust, created by a trust instrument, including a will, designated by a member to receive payment of the insured death benefit under K.S.A. 74-4927, and amendments thereto, and payment of the member's accumulated contributions under subsection (1) of K.S.A. 74-4916(I), and amendments thereto. A designation of a trust shall be filed with the board. If no will is admitted to probate within six months after the death of the member or no trustee qualifies within such six months or if the designated trust fails, for any reason whatsoever, the insured death benefit under K.S.A. 74-4927, and amendments thereto, and the member's accumulated contributions under subsection (1) of K.S.A. 74-4916(I), and amendments thereto, shall be paid in accordance with the provisions of subsection (7) of this section as in other cases where there is no named beneficiary living at the time of the member's death and any payments so made shall be a full discharge and release to the system from any further claims;

(33) "salary" means all salary and wages payable to a member for personal services performed for a participating employer, including maintenance or any allowance in lieu thereof provided a member as part of salary. Salary shall not include reimbursement for travel or moving expenses, payment for accumulated sick leave or vacation or annual leave,
severance pay or any other payments to the member determined by the board to not be payments for personal services performed for a participating employer constituting salary or on and after July 1, 1994, payment pursuant to an early retirement incentive program made prior to the retirement of the member. 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 15%, then the amount of such increase which exceeds 15% shall not be included in salary. Any contributions by such member on the amount of such increase which exceeds 15% which is not included in compensation shall be returned to the member. Unless otherwise provided by law, salary shall include any amounts for tax sheltered annuities or deferred compensation plans. Salary shall include amounts under sections 403b, 457 and 125 of the federal internal revenue code of 1986 and, as the board deems appropriate, any other section of the federal internal revenue code of 1986 which defers or excludes amounts from inclusion in income. For purposes of applying limits under the federal internal revenue code "salary" shall have the meaning as provided in K.S.A. 74-49,123, and amendments thereto. In any case, if participating service is less than three years, then the average annual salary paid to the member during the full period of participating service, or, in any case, if the member has less than one calendar year of participating service such member's final average salary shall be computed by multiplying such member's highest monthly salary received in that year by 12;

(34) "federal internal revenue code" means the federal internal revenue code of 1954 or 1986, as in effect on July 1, 2008, and as applicable to a governmental plan; and

(35) "USERRA" means the federal uniformed services employment and reemployment rights act of 1994 as in effect on July 1, 2008.

Sec. 6. K.S.A. 74-4991 is hereby amended to read as follows: 74-4991. Each person who was a member of the legislature on January 1, 1974, and each person who serves as a member of the legislature after January 1, 1974, through the expiration of any term of office that commences prior to January 11, 2021, and each former member of the legislature who is eligible to receive benefits or who will become eligible to receive benefits under the provisions of K.S.A. 1972 Supp. 46-1301, as they existed on the day preceding the effective date of this act, shall become an eligible employee on the entry date or upon taking the oath of office for the office to which such person is elected if such election occurs after the entry date of such person's employer. The entry date of the state of Kansas relating to all members of the legislature or former members of the legislature covered by this act shall be January 1, 1974. A person who serves as a member of the legislature in a term that
commences on or after January 11, 2021, shall not become an eligible

employee. "Members of the legislature" as used in this act shall mean any

person elected or appointed to the legislature.

Sec. 7. K.S.A. 46-137e, 74-4902, 74-4991 and 75-3212 and K.S.A.

2018 Supp. 46-137a and 46-137b are hereby repealed.

Sec. 8. This act shall take effect and be in force from and after its

publication in the statute book.