

SESSION OF 2023

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2198**

As Recommended by House Committee on  
Financial Institutions and Pensions

**Brief\***

HB 2198 would authorize the Kansas Department of Wildlife and Parks (Department) to become an eligible employer with the Kansas Police and Firemen's (KP&F) Retirement System on July 1, 2023, for persons employed in the parks, public lands, or law enforcement division who have completed the coursework for law enforcement officers approved by the Kansas Law Enforcement Training Center and who are certified as a full-time police officer or law enforcement officer. The application for affiliation with KP&F would be effective on the July 1 next following application. The Division of the Budget and Governor would be required to budget future contributions accordingly.

Under this affiliation, the Department would pay the KP&F employer contribution rate for its qualified employees. As KP&F members, the employees would contribute at the rate of 7.15 percent of compensation. Currently, these employees contribute to the Kansas Public Employees Retirement System (KPERs or the Retirement System) at the rate of 6.0 percent. The determination of benefits would be based upon service credited under KP&F statutes, and it would include participating service earned on and after July 1, 2023. Department employees who would become KP&F members and have a vested retirement benefit under KPERs but terminate employment prior to vesting in KP&F would be allowed to have their KP&F service credit apply to KPERs benefits.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

## Background

The bill was introduced in the House Committee on Financial Institutions and Pensions by Representative Blex on behalf of the Department. [Note: The bill is substantively similar to bills in previous sessions, including 2022 HB 2713, 2020 HB 2678, and 2018 HB 2764.]

In the House Committee hearing, Representative Blex; the Secretary of Wildlife and Parks (Secretary); a natural resource officer working for the Department and representing Lodge 59 of the Fraternal Order of Police; and representatives of the Kansas Association of State Employees (KOSE), Kansas Peace Officers Association, and Kansas Sheriffs Association provided **proponent** testimony. Representative Blex stated the bill would allow qualified Department employees to transition out of law enforcement at an earlier age and protect the officer from physical confrontations at a later age. The Secretary explained the Department's law enforcement officers have the same certification as the officers of the Kansas Highway Patrol and the agents of the Kansas Bureau of Investigation, and they face the same dangers as other law enforcement personnel. The Secretary said the bill would help with recruitment and retention issues. The KOSE representative addressed the importance of affording appropriate retirement benefit opportunities to law enforcement professionals who keep citizens and communities safe and requested consideration of inclusion of state correctional officers in KP&F.

The Executive Director of KPERS provided neutral information, explaining many elements in the KP&F plan are different from those of regular KPERS. The final average salary is calculated differently, and the multiplier is 2.5 percent instead of 1.85 percent. The vesting requirement is 15 years of service in KP&F and 5 years of service in KPERS. Normal KP&F retirement is at age 50 with 25 years of service, age 55 with 20 years of service, or age 60 with 15 years of service.

No other testimony was provided.

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget, KPERS indicates the bill would require additional employer contributions of \$1.0 million for the Department beginning in FY 2024. The unfunded actuarial liability (UAL) for KP&F would not increase, and the change would result in a reduction to the State/School Group's UAL by approximately \$6.0 million. According to the actuarial valuation on December 31, 2021, the UAL of the State/School Group was \$6.8 billion. *The FY 2024 Governor's Budget Report* includes funding for the conversion of Department officers and certain Kansas Department of Corrections employees to KP&F. For the Department, the Governor includes total expenditures of \$2.5 million for FY 2024. The fiscal note states this estimate, however, was not made with actuarial data and the \$1.0 million cost estimate more accurately represents recent actuarial data.

Retirement system; KP&F affiliation; Kansas Department of Wildlife and Parks; natural resource officers; law enforcement