

## 2023 Kansas Statutes

**74-4966. Reductions of benefits in relation to social security for certain members who are members of Brazelton class.** (a) In the case of any member whose employment shall be covered by social security and who is a member of the class certified in the case of *Brazelton v. Kansas public employees retirement system*, 227 K. 443, 607 P.2d 510 (1980), any benefits payable under the provisions of K.S.A. 74-4958, 74-4959 and 74-4960, and amendments thereto, shall be reduced by an amount equal to 1/2 of the original social security benefits accruing from employment with the participating employer at the time the member retired. The actuarial calculation of such benefit and the social security reduction shall include an assumption that the member first commences receiving such member's benefit payments pursuant to social security at the age such member is first eligible for unreduced social security benefits or such member's actual retirement age, whichever occurs later. For any member already retired on the effective date of this act, no reduction of the original social security benefits shall be applicable to benefits paid prior to the effective date of this act. The member must make an initial application for social security benefits from employment with the participating employer and, if denied such benefits, the member must pursue and exhaust all administrative remedies of the social security administration which include, but are not limited to, reconsideration and hearings. Until such initial application for benefits has been approved by the social security administration, social security benefits may be estimated and may be deducted from the amount of any benefits payable as provided in this subsection.

(b) For any member other than a member who is a member of the class certified in the case of *Brazelton v. Kansas public employees retirement system*, 227 K. 443, 607 P.2d 510 (1980), no benefits shall be reduced because of social security benefits. Any benefits which first become payable on or after January 1, 1976, by reason of employment with a participating employer participating in the Kansas police and firemen's retirement system, which employment was also covered by social security, shall be reduced by an amount equal to the value of the difference between contributions actually made by the member and contributions which would have been made had there been no reduction for contributions to social security. The amount of reduction shall be made by the board upon the advice of the actuary at the time benefits become payable and shall continue until benefits are no longer payable. Should a member, whose employment prior to January 1, 1976, with a participating employer participating in the Kansas police and firemen's retirement system, such employment also being covered by social security, repay in a lump-sum prior to January 1, 1977, or on date of retirement, whichever is earlier, an amount equal to the difference between contributions actually made by the member and contributions which would have been made had there been no reduction for contributions to social security, there shall be no reduction as heretofore provided. If the payment is made after January 1, 1977, but prior to retirement, the member will pay the actual amount plus interest which shall accrue from January 1, 1976, at a rate specified by the board of trustees.

**History:** L. 1965, ch. 447, § 16; L. 1974, ch. 343, § 2; L. 1975, ch. 412, § 1; L. 1993, ch. 227, § 45; L. 1998, ch. 201, § 42; L. 2002, ch. 116, § 8; May 23.