

## 2023 Kansas Statutes

**74-4986c. Employer contributions for Kansas bureau of investigation; amortization of accrued liability.** (a) Employer contributions shall be determined, certified, appropriated and paid to the system as provided in K.S.A. 74-4967, except that in determining the employer's prior service contribution of the Kansas bureau of investigation, the board, upon the recommendation of the actuary, shall include an amount to cover all liabilities which will be incurred relating to persons receiving or entitled to receive a pension or any other benefit from the Kansas bureau of investigation pension fund as it existed on the day preceding the effective date of this act. The foregoing liabilities of the Kansas bureau of investigation shall be added to its accrued liability as the same shall exist on June 30, 1972, and shall be amortized over the balance of the period heretofore established to amortize the accrued liability of the Kansas bureau of investigation. The actuary may recommend and the board may approve a plan of paying the employer's total obligation by an annual level amount necessary to maintain the actuarial reserve integrity of the Kansas public employees retirement fund, or by an annual rate of employer contribution, or by a combination of both.

(b) During fiscal year 1973, the employer rate of contribution shall be the same as heretofore certified by the board to said employer for such period.

History: L. 1972, ch. 306, § 3; April 1.