

## 2017 Kansas Statutes

**74-4914d. Certain employees of department of corrections; employer contribution rate.** (1) Any additional cost resulting from the normal retirement date and retirement before such normal retirement date for security officers as provided in K.S.A. 74-4914c, and amendments thereto, and disability benefits as provided in K.S.A. 74-4914e, and amendments thereto, shall be added to the employer rate of contribution for the department of corrections as otherwise determined under K.S.A. 74-4920, and amendments thereto, except that the employer rate of contribution for the department of corrections including any such additional cost added to such employer rate of contribution pursuant to this section shall in no event exceed the employer rate of contribution for the department of corrections for the immediately preceding fiscal year by more than the following amounts expressed as a percentage of compensation upon which security officers contribute during the period: (a) For the fiscal year commencing in calendar years 2010 through 2012, an amount not to exceed more than 0.6% of the amount of the immediately preceding fiscal year; (b) for the fiscal year commencing in calendar year 2013, an amount not to exceed more than 0.9% of the amount of the immediately preceding fiscal year; (c) for the fiscal year commencing in calendar year 2014, an amount not to exceed more than 1% of the amount of the immediately preceding fiscal year; (d) for the fiscal year commencing in calendar year 2015, the employer rate of contribution shall be 10.91%; (e) for the fiscal year commencing in calendar year 2016, the employer rate of contribution shall be 10.81%; and (f) in each subsequent calendar year, an amount not to exceed more than 1.2% of the amount of the immediately preceding fiscal year, to be calculated without regard to transfers made pursuant to section 50 of chapter 111 of the 2016 Session Laws of Kansas. As used in this section, "capitalized interest" means interest payments on the bonds that are prefunded or financed from bond proceeds as part of the issue for a specified period of time in order to offset one or more initial debt service payments.

**History:** L. 1976, ch. 356, § 4; L. 1982, ch. 319, § 20; L. 2006, ch. 143, § 9; L. 2012, ch. 171, § 19; L. 2015, ch. 39, § 2; L. 2015, ch. 100, § 11; L. 2016, ch. 12, § 106; L. 2016, ch. 111, § 51; June 9.