

## 2021 Kansas Statutes

74-49,116. **Payments due system by participating employer who employs retirant.** (a) Except as otherwise provided by this section, any payments due the system by a participating employer may be recovered by the system by offsetting against any funds of the participating employer held by the county treasurer in accordance with this subsection. To offset and recover the payments due the system, the system shall certify the amount of such liability to the officials of the participating employer and the county treasurer. Upon receipt of the system's certification, the county treasurer shall remit the amount certified to the system from the funds of such participating employer within 30 days after receipt of such certification. The county treasurer shall notify the participating employer of the amount remitted to the system.

(b) Any payments due the system by a state agency which is a participating employer may be recovered by the system by offsetting against any moneys in the accounts and funds appropriated for the state agency and from which salaries and wages are paid to employees of the state agency. The system shall certify the amount of such liability to the chief administrative officer of the state agency and to the director of accounts and reports. Upon receipt of the system's certification, the director of accounts and reports shall transfer the amount certified from such accounts or funds of the state agency to the Kansas public employees retirement fund within 30 days after receipt of such certification. The director of accounts and reports shall notify the state agency of the amount transferred to the Kansas public employees retirement fund.

(c) Any payments due the system from a participating employer which is an eligible employer as provided in K.S.A. 74-4931 and amendments thereto may be recovered by the system in accordance with this subsection by offsetting against any moneys payable to such participating employer from moneys appropriated from the state general fund to the department of education. The system shall certify the amount of such liability to the officials of such participating employer, the commissioner of education and the director of accounts and reports. Upon receipt of the system's certification, the director of accounts and reports shall transfer the amount certified from the moneys appropriated from the appropriate account of the state general fund, as determined by the department of education to the Kansas public employees retirement fund within 30 days after receipt of such certification. The system and the department of education shall credit such participating employer with the amount so offset and recovered in the respective accounts. The department of education shall notify such participating employer of each such amount offset and recovered by the system under this subsection.

**History:** L. 1988, ch. 302, § 33; L. 1994, ch. 293, § 27; July 1.