

Kansas Administrative Regulations

Kansas Public Employees Retirement System

Article 55.—Police and Firemen; Retirement

80-55-8. Retirement allowance calculation; basis of.

The following procedure shall be used for the purpose of determining the basis of the retirement allowance calculation. (a) Months of prior service credited to a member shall be divided by 12 to arrive at the total number of years; any decimal remainder shall be converted to quarters. Quarters of participating service credited to a member shall be divided by four to arrive at the total number of years and quarters. Total prior service years and quarters shall be added to total participating service years and quarters, including all purchased service, to arrive at the total number of years and quarters available. If the remainder is two quarters or more, it shall be counted as an additional year; if the remainder is fewer than two quarters, it shall be disregarded.

(b) For the determination of "final average salary," a year shall consist of a four-quarter block of credited service in the last five years of service, whether continuous or not. The four quarters selected shall be taken in sequence, as earned, not selected at random.

(c) The last quarter of compensation before the member's retirement date may be excluded if the member's retirement benefit would be adversely affected by including this quarter of compensation.

(Authorized by K.S.A. 1997 Supp. 74-4909, as amended by L. 1998, ch. 64, § 27; implementing K.S.A. 1997 Supp. 74-4958, as amended by L. 1998, ch. 64, § 69, 74-4958a, as amended by L. 1998, ch. 64, § 70; effective, E-66-16, Sept. 20, 1966; effective Jan. 1, 1967; amended Sept. 10, 1999.)

***** Authenticated Kansas Administrative Regulation *****