Kansas Administrative Regulations

Kansas Public Employees Retirement System

Article 50.—Police and Firemen; General

80-50-6. Benefit reduced by social security benefit.

In determining the amount of benefit payment reductions in the case of a member whose employment is covered by social security as provided in K.S.A. 74-4966, and amendments thereto, the following principles shall apply. (a) Full social security benefits, not including medicare benefits, shall be considered. These benefits shall include both primary and secondary benefits.

(b) The act recognizes that employment with a participating employer is the primary source of the employees' working-life income; therefore, the determination of the amount of the reduction in benefits related to the social security benefits accruing from employment with the participating employer shall be based on the following formula:

$$\frac{1}{2} \text{ of } \frac{\text{total wages covered by social security from participating employers from January 1, 1956 to date of retirement or death}}{\text{total of all wages covered by social security from January 1, 1956}} \times \text{Social Security Benefit}$$

(c) The reduction in benefits shall be made as soon as the benefit recipient becomes eligible to receive social security benefits.

(d) The annual dividend payments pursuant to K.S.A. 74-49,111 shall be the same current reduced benefit as in subsections (a), (b), and (c) above, which shall include all current cost-of-living adjustments.

(Authorized by K.S.A. 1997 Supp. 74-4909, as amended by L. 1998, ch. 64, § 27; implementing K.S.A. 1997 Supp. 74-4966, as amended by L. 1998, ch. 201, § 42; effective Jan. 1, 1966; amended, E-66-16, Sept. 20, 1966; amended Jan. 1, 1967; amended Sept. 10, 1999.)