

Kansas Administrative Regulations

Kansas Public Employees Retirement System

Article 5.—Retirement

80-5-19. Partial lump sum option; death of member.

(a) If a married member who has elected the partial lump sum option pursuant to K.S.A. 74-4918(3)(G), and amendments thereto, dies after the member's retirement date and before the distribution of the partial lump sum, the partial lump sum may be distributed to the member's surviving spouse.

(b) If an unmarried member who has elected the partial lump sum option pursuant to K.S.A. 74-4918(3)(G), and amendments thereto, dies after the member's retirement date and before the distribution of the partial lump sum, the partial lump sum may be distributed to the member's beneficiary or beneficiaries.

(c) To the extent allowed under federal tax law, any lump sum that is distributed to a surviving spouse as specified in subsection (a) may be rolled over to a traditional individual retirement account (IRA).

(Authorized by K.S.A. 2000 Supp. 74-4909; implementing K.S.A. 2000 Supp. 74-4918, as amended by L. 2001, Ch. 209, Sec. 15; effective Nov. 2, 2001.)

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