

15.460 Supplemental payments and retirement contributions to local governments from fund -- Administrative expense reimbursement -- Fringe benefits costs -- Game wardens and Tourism, Arts and Heritage Cabinet peace officers -- Supplements to qualified police officers, sheriffs, and deputy sheriffs -- Receipt of supplements during period of military activation -- Due process disciplinary procedures.

- (1) (a) Except as provided in subsection (4)(a) of this section, an eligible unit of government shall be entitled to receive an annual supplement of three thousand dollars (\$3,000) for each qualified police officer it employs. The supplement amount shall be increased to four thousand dollars (\$4,000) beginning July 1, 2018.
- (b)
 1. In addition to the supplement, the unit of government shall receive an amount equal to the required employer's contribution on the supplement to the retirement plan and duty category to which the officer belongs. In the case of County Employees Retirement System membership, the retirement plan contribution on the supplement shall be paid whether the officer enters the system under hazardous duty coverage or nonhazardous coverage.
 2. The unit of government shall pay the amount received for retirement plan coverage to the appropriate retirement system to cover the required employer contribution on the pay supplement.
 3. If the foundation program funds are insufficient to pay employer contributions to the system, then the total amount available for retirement plan payments shall be prorated to each eligible government so that each receives the same percentage of required retirement plan costs attributable to the cash salary supplement.
- (c)
 1. In addition to the payments received under paragraphs (a) and (b) of this subsection, but only if sufficient funds are available to make all payments required under paragraph (b) of this subsection, each unit of government shall receive an administrative expense reimbursement in an amount equal to seven and sixty-five one-hundredths percent (7.65%) of the total annual supplement received greater than three thousand one hundred dollars (\$3,100) for each qualified police officer that is a local officer as defined in KRS 15.420(2)(a)1. that it employs, subject to the cap established by subparagraph 3. of this paragraph.
 2. The unit of government may use the moneys received under this paragraph in any manner it deems necessary to partially cover the costs of administering the payments received under paragraph (a) of this subsection.
 3. The total amount distributed under this paragraph shall not exceed the total sum of five hundred twenty-five thousand dollars (\$525,000) for each fiscal year. If there are insufficient funds to provide for full reimbursement as provided in subparagraph 1. of this paragraph, then the amount shall be distributed pro rata to each eligible unit of government so that each receives the same percentage attributable to its

total receipt of the cash salary supplement.

- (d) In addition to the payments received under paragraphs (a) and (b) of this subsection, each unit of government shall receive the associated fringe benefits costs for the total supplement of four thousand dollars (\$4,000) for each qualified police officer that is a state officer as defined in KRS 15.420(2)(a)2. that it employs. Fringe benefits shall be limited to retirement plan contributions and the federal insurance contributions act tax.
 - (e) Notwithstanding paragraphs (a) to (d) of this subsection, a Kentucky Department of Fish and Wildlife Resources game warden appointed pursuant to KRS 150.090(2) and listed in KRS 15.420(2)(a)2.n. shall be a participant in the Kentucky Law Enforcement Foundation Program fund. A game warden shall receive an annual training stipend commensurate to the annual supplement paid to the police officer as defined in KRS 15.420.
 - (f) Any peace officer sanctioned by the Tourism, Arts and Heritage Cabinet shall be deemed a police officer solely for the purpose of inclusion in the Law Enforcement Foundation Program fund.
- (2) The supplement provided in subsection (1) of this section shall be paid by the unit of government to each police officer whose qualifications resulted in receipt of a supplemental payment. The payment shall be in addition to the police officer's regular salary and, except as provided in subsection (4)(b) of this section, shall continue to be paid to a police officer who is a member of:
- (a) The Kentucky National Guard during any period of activation under Title 10 or 32 of the United States Code or KRS 38.030; or
 - (b) Any reserve component of the United States Armed Forces during any period of activation with the United States Armed Forces.
- (3)
- (a) A qualified sheriff who receives the maximum salary allowed by Section 246 of the Kentucky Constitution and KRS 64.527 shall not receive a supplement.
 - (b) A qualified sheriff who does not receive the maximum salary allowed by Section 246 of the Kentucky Constitution and KRS 64.527, excluding the expense allowance provided by KRS 70.170, shall upon annual settlement with the fiscal court under KRS 134.192, receive that portion of the supplement that will not cause his or her compensation to exceed the maximum salary.
 - (c) A qualified sheriff who seeks to participate in the fund shall forward a copy of the annual settlement prepared under KRS 134.192 to the fund. The sheriff shall reimburse the fund if an audit of the annual settlement conducted pursuant to KRS 134.192 reflects that the sheriff received all or a portion of the supplement in violation of this section. A sheriff who fails to provide a copy of the annual settlement to the fund or to reimburse the fund after correction by audit, if required, shall not be qualified to participate in the fund for a period of two (2) years.
 - (d) A qualified deputy sheriff shall receive the supplement from the sheriff if the sheriff administers his or her own budget or from the county treasurer if the sheriff pools his or her fees. The failure of a sheriff to comply with the

provisions of this section shall not affect the qualification of his or her deputies to participate in the fund.

- (4) (a) Eligible units of government shall receive the salary supplement, excluding funds applicable to the employer's retirement plan contribution, provided in subsection (1) of this section for distribution to a police officer who is eligible under subsection (2) of this section.
- (b) A qualified police officer receiving a salary supplement during any period of military activation, as provided in subsection (2) of this section, shall not be entitled to receive the employer's retirement plan contribution, and the salary supplement shall not be subjected to an employee's contribution to a retirement plan. The salary supplement shall otherwise be taxable for all purposes.
- (5) A unit of government receiving disbursements under this section shall follow all laws applicable to it that may govern due process disciplinary procedures for its officers, but this subsection shall not be interpreted to:
 - (a) Authorize the department, the cabinet, or the council to investigate, judge, or exercise any control or jurisdiction regarding the compliance of a unit of government with laws that may govern due process disciplinary procedures for its officers, except as otherwise provided by laws;
 - (b) Create a private right of action for any police officer regarding an agency's participation in this section;
 - (c) Authorize a termination of an agency's participation as a result of a judgment that the unit of government failed to follow its procedures in any independent cause of action brought by the police officer against the unit of government; or
 - (d) Prevent the adoption, amendment, or repeal of any laws that may govern the due process disciplinary procedures of a unit of government's police officers.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 148, sec. 1, effective July 15, 2026. -- Amended 2024 Ky. Acts ch. 159, sec. 3, effective July 15, 2024. -- Amended 2019 Ky. Acts ch. 167, sec. 4, effective June 27, 2019. -- Amended 2018 Ky. Acts ch. 89, sec. 6, effective July 1, 2018. -- Amended 2012 Ky. Acts ch. 86, sec. 1, effective July 12, 2012. -- Amended 2009 Ky. Acts ch. 10, sec. 53, effective January 1, 2010. -- Amended 1998 Ky. Acts ch. 244, sec. 3, effective July 15, 1998; ch. 510, sec. 3, effective July 15, 1998; and ch. 606, sec. 56, effective July 15, 1998. -- Amended 1988 Ky. Acts ch. 11, sec. 13, effective July 15, 1988; and ch. 366, sec. 2, effective July 15, 1988. -- Amended 1982 Ky. Acts ch. 246, sec. 9, effective July 1, 1982. -- Amended 1980 Ky. Acts ch. 297, sec. 1, effective July 15, 1980. -- Amended 1974 Ky. Acts ch. 74, Art. V, sec. 24(10). -- Created 1972 Ky. Acts ch. 71, sec. 6.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, A, 18, (10) at 2057.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, A, 21, (8) at 2060.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, H, 2, (2) at 2095.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch.

168, Pt. I, H, 4, (3) at 2096.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, L, 4, (1) at 2110.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, L, 7, (1) at 2111.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, M, 4, (2) at 2113.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, M, 5, (1) at 2113.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, M, 7, (1) at 2114.

Legislative Research Commission Note (7/1/2018). An error in this statute has been corrected in codification. In the amendment to this statute in 2018 Ky. Acts ch. 89, sec. 6, subsection (1)(e) contains the phrase "police officer as defined in Section 1 of this Act." Section 1 amends KRS 15.410, but no definition of the term "police officer" appears in that statute. It is clear from the context that the definition being referred to appears in Section 2 of the Act, which amends KRS 15.420. Under the authority of KRS 7.136(1)(f) and (h), the Reviser of Statutes has corrected the reference to read "KRS 15.420."