95A.250 Supplemental payments and pension contributions to local governments, the Kentucky Community and Technical College Systems, and the Department of Military Affairs from fund -- Administrative expense reimbursement.

(1) (a) An eligible local government shall be entitled to receive an annual supplement of three thousand dollars ($3,000) and, beginning July 1, 2018, an annual supplement of four thousand dollars ($4,000) for each qualified professional firefighter it employs, plus an amount equal to the required employer's contribution on the supplement to the defined benefit pension plan, or to a plan qualified under Section 401(a) or Section 457 of the Internal Revenue Code of 1954 as amended.

(b) The employer's contribution to any of these plans on the supplement shall not exceed the required employer's contribution to the County Employees Retirement System pursuant to KRS Chapter 78 for the hazardous duty category. The pension contribution on the supplement shall be paid whether the professional firefighter entered the system under hazardous duty coverage or nonhazardous coverage.

(c) The local unit of government shall pay the amount received for retirement coverage to the appropriate retirement system to cover the required employer contribution on the supplement.

(d) Should the foundation program funds be insufficient to pay employer contributions to the system, then the total amount available for pension payments shall be prorated to each eligible government so that each receives the same percentage of required pension costs attributable to the supplement.

(e) 1. In addition to the payments received under paragraphs (a) and (b) of this subsection, but only if sufficient funds are available to fully reimburse each eligible local government for the employer contributions to the pension system, each local 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 professional firefighter it employs, subject to the cap established by subparagraph 3. of this paragraph.

2. The local 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 two hundred fifty thousand dollars ($250,000) 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 local government so that each receives the same percentage attributable to its total receipt of the cash salary supplement.

(2) (a) Each qualified professional firefighter, whose local government receives a supplement pursuant to subsection (1)(a) of this section due to employment of

the firefighter, shall receive distribution of the supplement from that local government in twelve (12) equal monthly installments with his or her pay for the last pay period of each month. The monthly distribution shall be calculated by dividing the supplement amount established in subsection (1)(a) of this section by twelve (12).

(b) The supplement disbursed to a qualified professional firefighter pursuant to this section shall not be considered "wages" as defined by KRS 337.010(1)(c)1. and shall not be included in the hourly wage rate for calculation of overtime pursuant to KRS 337.285 for scheduled overtime. The supplement shall be included in the hourly wage rates for calculation of overtime for unscheduled overtime pursuant to KRS 337.285.

(c) To determine the addition to the hourly wage rate for calculation of overtime on unscheduled overtime, the annual supplement shall be divided by two thousand eighty (2,080). The overtime rate for unscheduled overtime shall be calculated by adding the quotient, which is the amount of the annual supplement divided by two thousand eighty (2,080), to the hourly wage rate and multiplying the total by one and one-half (1.5). The enhanced overtime rate shall be paid only for unscheduled overtime. Scheduled overtime shall be paid at one and one-half (1.5) times the regular hourly wage rate, excluding the supplement.

(3) (a) The Kentucky Community and Technical College System shall be entitled to receive annually a supplement equal to the amount determined in subsection (1) of this section for each Kentucky fire and rescue training coordinator employed by the Kentucky Community and Technical College System who meets the qualifications for individual firefighters required in KRS 95A.230, plus an amount equal to the required employer's contribution on the supplement to the defined benefit pension plan.

(b) The Department of Military Affairs shall be entitled to receive annually a supplement equal to the amount determined in subsection (1) of this section for each civilian firefighter employed by the Department of Military Affairs who meets the qualifications for individual firefighters required in KRS 95A.230, plus an amount equal to the required employer's contribution on the supplement to the defined benefit pension plan.

(c) Each fire and rescue training coordinator employed by the Kentucky Community and Technical College System and each civilian firefighter employed by the Department of Military Affairs, whose employer receives a supplement pursuant to this subsection, shall receive distribution from that employer of the supplement which his or her qualifications brought to the employer. The supplement distributed shall be in addition to his or her regular salary.

Effective: July 1, 2018

History: Amended 2018 Ky. Acts ch. 89, sec. 12, effective July 1, 2018. -- Amended 2009 Ky. Acts ch. 33, sec. 2, effective March 20, 2009. -- Amended 2006 Ky. Acts ch. 113, sec. 1, effective July 12, 2006. -- Amended 1998 Ky. Acts ch. 244, sec. 4, effective July 15, 1998; and ch. 510, sec. 4, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 339, sec. 1, effective July 15, 1996. -- Amended 1988 Ky. Acts

ch. 11, sec. 15, effective July 15, 1988; and ch. 366, sec. 3, effective July 15, 1988. -- Amended 1982 Ky. Acts ch. 246, sec. 6, effective July 1, 1982. -- Created 1980 Ky. Acts ch. 373, sec. 6, effective July 15, 1980.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, K, 11, (2) at 2108.