

FINANCE AND ADMINISTRATION CABINET
Kentucky Public Pensions Authority
(Amendment)

105 KAR 1:350. Collection of account under \$1000 by next of kin~~[without formal administration of estate]~~.

RELATES TO: KRS 61.703, 78.545

STATUTORY AUTHORITY: KRS 61.505(1)(g), 61.645(9)(e), 61.703(2)

CERTIFICATION STATEMENT: This is to certify that this administrative regulation complies with KRS 13A.150(2) because it does not have a major economic impact.

NECESSITY, FUNCTION, AND CONFORMITY: KRS 61.703 provides upon the death of a member, retiree, or recipient who has an existing account or other benefit that totals no more than \$1,000, a surviving spouse, child, parent, or brother or sister may without formal administration of the estate collect the account by filing an appropriate affidavit, that conforms to the requirements of the administrative regulation promulgated by the board, with the Kentucky Public Pensions Authority~~[Retirement Systems]~~. KRS 61.505(1)(g) and 61.645(9)(e) authorize the Kentucky Public Pensions Authority on behalf of Kentucky Retirement Systems and County Employees Retirement System to promulgate administrative regulations that are consistent with and necessary or proper to carry out the provisions of KRS 16.505 to 16.652, 61.505 to 61.705, and 78.510 to 78.852. This administrative regulation establishes the process to file~~[for filing]~~ for collection of the account.

Section 1. The survivor who makes demand for the deceased member, retiree, or recipient account shall file with the agency~~[retirement office]~~ a Form 6826, Affidavit for Collection of Account Without Formal Administration of Estate or other notarized affidavit, and shall confirm or state:

- (1) The affidavit is for the collection of deceased member, retiree, or recipient account and is made in accordance with the provisions of KRS 61.703 allowing for the collection of the account without formal administration of the estate;
- (2) The date of death of the member, retiree, or recipient, and confirm that ninety (90) days have elapsed since the date of death;
- (3) No application or petition for the appointment of a personal representative of the estate of the member, retiree, or recipient is pending or has been granted in any jurisdiction;
- (4) The value of the gross estate, wherever located and less liens and encumbrances, of the deceased member, retiree, or recipient does not exceed the exemption amount established in KRS 391.030 or the amount exempt from formal distribution in the state in which the member was domiciled at the time of their death~~[\$7,500]~~;
- (5) That the affiant~~[he or she]~~ is the surviving spouse; or if none, a surviving child; or if none, a surviving parent; or if none, a surviving brother or sister;
- (6) That the affiant~~[he or she]~~ is entitled to payment of the account; and
- (7) That the Kentucky Public Pensions Authority~~[Retirement Systems]~~ shall be discharged and held harmless to the same extent as if conducting business with a personal representative; and in the event any person or entity establishes a superior right to the account, the affiant~~[survivor]~~ shall acknowledge that they~~[he or she]~~, and not the Kentucky Public Pensions Authority~~[Retirement Systems]~~, shall be answerable and accountable for the member, retiree, or recipient account to any creditor or appointed personal representative of the estate.

Section 2. The affidavit shall be accompanied by the death certificate, or if no death certificate is available, other acceptable evidence of death of the member, retiree, or

recipient.

Section 3. The Kentucky Public Pensions Authority~~[Retirement Systems]~~, upon receipt of a properly executed~~[properly-executed]~~ affidavit for collection of account without formal administration of estate accompanied by death certificate, shall make payable to the surviving spouse, child, parent, or brother or sister the assets~~[account]~~ of the deceased member, retiree, or recipient if the assets due to the estate are less than \$1000.

Section 4. Incorporation by Reference.

(1) "Form 6826, Affidavit for Collection of Account Without Formal Administration of Estate, 11/2025~~[August 2002]~~", Kentucky Public Pensions Authority~~[Retirement Systems]~~, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Public Pensions Authority~~[Retirement Systems, Perimeter Park West]~~, 1260 Louisville Road, Frankfort, Kentucky 40601-6124, Monday through Friday, 8 a.m. to 4:30 p.m. and on the agency's website at kyret.ky.gov.

RYAN BARROW, Executive Director

APPROVED BY AGENCY: November 4, 2025

FILED WITH LRC: November 7, 2025 at 11:15 a.m.

PUBLIC HEARING AND COMMENT PERIOD: A public hearing on this administrative regulation shall be held on Monday, January 26, 2026 at 10:00 a.m. Eastern Time at the Kentucky Public Pensions Authority (KPPA), 1270 Louisville Road, Frankfort, Kentucky 40601. Individuals interested in presenting a public comment at this hearing shall notify this agency in writing no later than five (5) workdays prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made.

CONTACT PERSON: Carole J. Catalfo, Policy Specialist, Kentucky Public Pensions Authority. 1260 Louisville Road, Frankfort, Kentucky 40601. Phone (502) 696-8679, Fax (502) 696-8615, Email: Legal.Non-Advocacy@kyret.ky.gov

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person:Carole J. Catalfo

Subject Headings:Boards and Commissions, Deaths, Retirements and Pensions, State Employees

(1) Provide a brief summary of:

(a) What this administrative regulation does:

This administrative regulation establishes the process for next of kin to file for collection of a deceased member's account without formal administration of the estate when the assets total no more than \$1000.

(b) The necessity of this administrative regulation:

This administrative regulation is necessary to establish the process to file for collection of a deceased member's account by their next of kin when the assets total no more than \$1000.

(c) How this administrative regulation conforms to the content of the authorizing statutes:

KRS 61.703 provides upon the death of a member, retiree, or recipient who has an existing account or other benefit that totals no more than \$1,000, a surviving spouse, child, parent, or brother or sister may without formal administration of the estate collect the account by filing an appropriate affidavit, that conforms to the requirements of the administrative regulation promulgated by the board, with the Kentucky Public Pensions Authority. KRS 61.505(1)(g) and 61.645(9)(e) authorize the Kentucky Public Pensions Authority on behalf of Kentucky Retirement Systems and County Employees Retirement System to promulgate administrative regulations that are consistent with and necessary or proper to carry out the provisions of KRS 16.505 to 16.652, 61.505 to 61.705, and 78.510 to 78.852.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes:

This administrative regulation assists in the effective administration of the statutes by establishing the process for next of kin to file for collection of a deceased member's account without formal administration of the estate when the assets total no more than \$1000.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation:

The amendment to this administrative regulation revises its title, corrects statutory references, replaces the \$7500 exemption with a citation to the statute that establishes the exemption, updates the affidavit incorporated by reference and language to align with KRS Chapter 13A drafting requirements.

(b) The necessity of the amendment to this administrative regulation:

The amendment to this administrative regulation is necessary to revise its title, correct statutory references, update the affidavit incorporated by reference and language to align with KRS Chapter 13A drafting requirements. (c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 61.703 provides upon the death of a member, retiree, or recipient who has an existing account or other benefit that totals no more than \$1,000, a surviving spouse, child, parent, or brother or sister may without formal administration of the estate

collect the account by filing an appropriate affidavit, that conforms to the requirements of the administrative regulation promulgated by the board, with the Kentucky Public Pensions Authority. KRS 61.505(1)(g) and 61.645(9)(e) authorize the Kentucky Public Pensions Authority on behalf of Kentucky Retirement Systems and County Employees Retirement System to promulgate administrative regulations that are consistent with and necessary or proper to carry out the provisions of KRS 16.505 to 16.652, 61.505 to 61.705, and 78.510 to 78.852.

(c) How the amendment conforms to the content of the authorizing statutes:

No answer provided.

(d) How the amendment will assist in the effective administration of the statutes:

The amendment to this administrative regulation is necessary to revise its title, correct statutory references, update the affidavit incorporated by reference and language to align with KRS Chapter 13A drafting requirements.

(3) Does this administrative regulation or amendment implement legislation from the previous five years? KRS 61.505 - Amended 2024 Ky. Acts ch. 55, sec. 1, effective July 15, 2024. -- Amended 2023 Ky. Acts ch. 28, sec. 1, effective June 29, 2023. -- Amended 2022 Ky. Acts ch. 216, sec. 2, effective April 14, 2022. -- Amended 2021 Ky. Acts ch. 102, sec. 76, effective April 1, 2021. -- Created 2020 Ky. Acts ch. 79, sec. 2, effective April 1, 2021. KRS 61.645 - Amended 2024 Ky. Acts ch. 55, sec. 13, effective July 15, 2024. -- Amended 2023 Ky. Acts ch. 94, sec. 3, effective June 29, 2023. -- Amended 2022 Ky. Acts ch. 216, sec. 12, effective April 14, 2022. -- Amended 2021 Ky. Acts ch. 102, sec. 66, effective April 1, 2021. -- Amended 2020 Ky. Acts ch. 79, sec. 4, effective April 1, 2021. KRS 61.703 - Amended 2022 Ky. Acts ch. 216, sec. 17, effective April 14, 2022.

(4) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation:

This administrative regulation affects only next of kin who file for collection of a deceased member's account without formal administration of the estate when the assets total no more than \$1000, or approximately 200 people per year.

(5) Provide an analysis of how the entities identified in question (4) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (4) will have to take to comply with this administrative regulation or amendment:

No additional steps to comply with this amendment will be necessary. This administrative regulation is already administered as written.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (4):

There are no costs associated with this administrative regulation.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (4):

The regulated individuals will have the benefit of a more accurate title for the regulation, corrected statutory references, an updated affidavit incorporated by reference and updated language that aligns with KRS Chapter 13A drafting requirements.

(6) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially:

There is no additional cost to the agency. This administrative regulation is already administered as written.

(b) On a continuing basis:

There is no additional cost to the agency. This administrative regulation is already administered as written.

(7) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation or this amendment:

Administrative expenses of the Kentucky Public Pensions Authority are paid from the Retirement Allowance Account (trust and agency funds).

(8) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment:

No increase in funding will be necessary.

(9) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees:

This administrative regulation does not establish any fees or directly or indirectly increase any fees.

(10) TIERING: Is tiering applied?

No, tiering is not applied. The process is the same for any next of kin who applies to collect a deceased member's account under \$1000.

FISCAL IMPACT STATEMENT

(1) Identify each state statute, federal statute, or federal regulation that requires or authorizes the action taken by the administrative regulation:

KRS 61.703 provides upon the death of a member, retiree, or recipient who has an existing account or other benefit that totals no more than \$1,000, a surviving spouse, child, parent, or brother or sister may without formal administration of the estate collect the account by filing an appropriate affidavit, that conforms to the requirements of the administrative regulation promulgated by the board, with the Kentucky Public Pensions Authority. KRS 61.505(1)(g) and 61.645(9)(e) authorize the Kentucky Public Pensions Authority on behalf of Kentucky Retirement Systems and County Employees Retirement System to promulgate administrative regulations that are consistent with and necessary or proper to carry out the provisions of KRS 16.505 to 16.652, 61.505 to 61.705, and 78.510 to 78.852.

(2) State whether this administrative regulation is expressly authorized by an act of the General Assembly, and if so, identify the act:

KRS 61.703, 61.505(1)(g), and 61.645(9)(e).

(3)(a) Identify the promulgating agency and any other affected state units, parts, or divisions:

The promulgating agency is the Kentucky Public Pensions Authority. There are no other affected state units, parts, or divisions.

(b) Estimate the following for each affected state unit, part, or division identified in (3)(a):

1. Expenditures:

For the first year:None.

For subsequent years:None.

2. Revenues:

For the first year:None.

For subsequent years:None.

3. Cost Savings:

For the first year:None.

For subsequent years:None.

(4)(a) Identify affected local entities (for example: cities, counties, fire departments, school districts):

There are no affected local entities.

(b) Estimate the following for each affected local entity identified in (4)(a):

1. Expenditures:

For the first year:N/A

For subsequent years:N/A

2. Revenues:

For the first year:N/A

For subsequent years:N/A

3. Cost Savings:

For the first year:N/A

For subsequent years:N/A

(5)(a) Identify any affected regulated entities not listed in (3)(a) or (4)(a):

There are no additional regulated entities.

(b) Estimate the following for each regulated entity identified in (5)(a):

1. Expenditures:

For the first year:N/A

For subsequent years:N/A

2. Revenues:

For the first year:N/A

For subsequent years:N/A

3. Cost Savings:

For the first year:N/A

For subsequent years:N/A

(6) Provide a narrative to explain the following for each entity identified in (3)(a), (4)(a), and (5)(a)

(a) Fiscal impact of this administrative regulation:

This administrative regulation has little fiscal impact. It is being administered as written.

(b) Methodology and resources used to reach this conclusion:

The agency analyzed its costs and procedures related to collection of a deceased member's account by their next of kin when the assets total no more than \$1000.

(7) Explain, as it relates to the entities identified in (3)(a), (4)(a), and (5)(a):

(a) Whether this administrative regulation will have a "major economic impact", as defined by KRS 13A.010(14):

No, this administrative regulation will not have a major economic impact as defined by KRS 13A.010(13).

(b) The methodology and resources used to reach this conclusion:

The agency analyzed its costs and procedures related to collection of a deceased member's account by their next of kin when the assets total no more than \$1000.