

1 AN ACT relating to post-retirement options for state and local employees.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 61.635 is amended to read as follows:

- 4 (1) Each member shall have the right to elect to have his or her retirement allowance
5 payable under any one (1) of the options set forth in this section in lieu of the
6 retirement allowance otherwise payable to the member upon retirement under any
7 of the provisions of KRS 16.505 to 16.652, 61.510 to 61.705, and 78.510 to 78.852.
8 The amount of any optional retirement allowance shall be actuarially equivalent to
9 the amount of retirement allowance otherwise payable to the member.
- 10 (2) Survivorship one hundred percent (100%). The member may elect to receive a
11 decreased retirement allowance during his or her lifetime and have the retirement
12 allowance continued after the member's death to his or her beneficiary during the
13 lifetime of the person.
- 14 (3) Survivorship sixty-six and two-thirds percent (66-2/3%). The member may elect to
15 receive a decreased retirement allowance during his or her lifetime and have two-
16 thirds (2/3) of the retirement allowance continue after the member's death to his or
17 her beneficiary during the lifetime of the person.
- 18 (4) Survivorship fifty percent (50%). The member may elect to receive a decreased
19 retirement allowance during his or her lifetime and have one-half (1/2) of the
20 retirement allowance continued after the member's death to his or her beneficiary
21 during the lifetime of the person.
- 22 (5) Life with ten (10) years certain. The member less than age seventy-six (76) may
23 elect to receive a monthly retirement allowance during his or her lifetime which
24 shall guarantee payments for one hundred twenty (120) months. If the member dies
25 before receiving payments for one hundred twenty (120) months, the member's
26 beneficiary shall receive the remaining payments monthly, for the duration of the
27 one hundred twenty (120) months' period. However, if the trust is designated as

1 beneficiary, the trustee of the trust may elect to receive a lump-sum payment which
2 shall be the actuarial equivalent to the remaining payments, or the trustee may elect
3 to continue the remaining monthly payments to the trust of the member. If the estate
4 is designated as beneficiary, the estate shall receive a lump-sum payment which
5 shall be the actuarial equivalent to the remaining payments.

6 (6) Life with fifteen (15) years certain. The member less than age sixty-eight (68) may
7 elect to receive a monthly retirement allowance during his or her lifetime which
8 shall guarantee payments for one hundred eighty (180) months. If the member dies
9 before receiving payments for one hundred eighty (180) months, the member's
10 beneficiary shall receive the remaining payments monthly for the duration of the
11 one hundred eighty (180) months' period. However, if the trust is designated as
12 beneficiary, the trustee of the trust may elect to receive a lump-sum payment which
13 shall be the actuarial equivalent to the remaining payments, or the trustee may elect
14 to continue the remaining payments to the trust of the member. If the estate is
15 designated as beneficiary, the estate shall receive a lump-sum payment which shall
16 be the actuarial equivalent to the remaining payments.

17 (7) Life with twenty (20) years certain. The member less than age sixty-two (62) may
18 elect to receive a monthly retirement allowance during his or her lifetime which
19 shall guarantee payments for two hundred forty (240) months. If the member dies
20 before receiving payments for two hundred forty (240) months, the member's
21 beneficiary shall receive the remaining payments for the duration of the two
22 hundred forty (240) months period. However, if the trust is beneficiary, the trustee
23 of the trust may elect to receive a lump-sum payment which shall be the actuarial
24 equivalent to the remaining payments, or the trustee may elect to continue the
25 remaining payments to the trust of the member. If the estate is designated as
26 beneficiary, the estate shall receive a lump-sum payment which shall be the
27 actuarial equivalent to the remaining payments.

- 1 (8) Social Security adjustment options. These options shall be available to any member
2 who has not attained age sixty-two (62) as follows:
- 3 (a) No survivor rights. The member may elect to receive an increased retirement
4 allowance from his or her effective retirement date through the month he or
5 she attains age sixty-two (62) at which time his retirement allowance shall be
6 decreased for the remainder of his or her lifetime;
- 7 (b) Survivor rights. The member may elect to receive an increased retirement
8 allowance from his or her effective retirement date through the month he
9 attains age sixty-two (62) based on the option payable under subsection (2) of
10 this section, if the retirement allowance shall be decreased in the month
11 following the month he or she attains age sixty-two (62), or the month
12 following the month he or she would have attained age sixty-two (62), in
13 event of the member's death, and have the retirement allowance continue after
14 the member's death to his or her beneficiary during the lifetime of the person.
- 15 (9) Beneficiary Social Security adjustment option. This option is available to the
16 beneficiary of a deceased member if the beneficiary, who is a person, has not
17 attained age sixty (60), and is eligible to receive Social Security payments at age
18 sixty (60). The beneficiary may elect to receive during his or her lifetime an
19 increased retirement allowance based on his or her annual benefit payable for life.
20 The payment shall begin on his or her effective retirement date and continue
21 through the month he or she attains age sixty (60) at which time his or her
22 retirement allowance shall be decreased for the remainder of his or her lifetime.
- 23 (10) Pop-up option. The member may elect to receive a decreased retirement allowance
24 during his or her lifetime and have the retirement allowance continued after the
25 member's death to his or her beneficiary during the lifetime of the person. If the
26 beneficiary dies prior to the member, or if the beneficiary is the member's spouse
27 and they divorce, the member's retirement allowance shall increase to the amount

1 that would have been payable as a single life annuity.

2 (11) Actuarial equivalent refund. A member who began participating in the system prior
3 to January 1, 2014, may elect to receive a one (1) time lump-sum payment which
4 shall be the actuarial equivalent of the amount payable for a period of sixty (60)
5 months under KRS 61.595 (1).

6 (12) Partial lump-sum option.

7 (a) No survivor rights. A member~~[retiring on or before January 1, 2009,]~~ may
8 elect to receive a one-time lump-sum payment equal to twelve (12), twenty-
9 four (24), ~~[or]~~thirty-six (36), **forty-eight (48), or sixty (60)** monthly
10 retirement allowances payable under the applicable retirement formula for the
11 system and receive a reduced monthly retirement allowance payable for his or
12 her lifetime. The lump-sum payment shall be paid in the month the first
13 monthly retirement allowance is payable.

14 (b) Survivor rights. A member~~[retiring on or before January 1, 2009,]~~ may elect
15 to receive a one-time lump-sum payment equal to twelve (12), twenty-four
16 (24), ~~[or]~~thirty-six (36), **forty-eight (48), or sixty (60)** monthly retirement
17 allowances payable under subsection (2) of this section and receive a reduced
18 monthly retirement allowance payable for his or her lifetime. The lump-sum
19 payment shall be paid in the month the first monthly retirement allowance is
20 payable. The reduced retirement allowance shall be continued after the
21 member's death to his or her beneficiary during the lifetime of the person.

22 **(c) In order to explain the partial lump-sum option to members, the Authority**
23 **shall:**

24 **1. Provide, for all retirement estimates that include the partial lump-sum**
25 **option, including estimates calculated by a member using an**
26 **automatic estimator available on the Authority's website, the**
27 **additional months of service a member would have to be employed in**

1 order to recoup the actuarial reduction in his or her monthly
2 retirement allowance from selecting a partial lump-sum option at each
3 payment level; and

4 2. Prepare and make available to all members and participating
5 employers in the form of a paper or electronic pamphlet or booklet a
6 summary of the partial lump-sum option, written in a manner that can
7 be understood by the average member and sufficiently accurate and
8 comprehensive to reasonably apprise them of the benefits and
9 potential consequences, including federal tax consequences, of taking
10 a partial lump-sum option.

11 (13) The other provisions of this section notwithstanding, the beneficiary of a retired
12 member of the General Assembly shall, after the member's death, receive sixty-six
13 and two-thirds percent (66-2/3%) of the member's retirement allowance during his
14 or her lifetime if the member of the General Assembly began participating in the
15 system prior to January 1, 2014, and has elected this option and has made
16 contributions in accordance with subsection (14) of this section and of KRS 61.560.
17 The retirement allowance of the retired member of the General Assembly shall not
18 be actuarially reduced to provide for this survivor benefit.

19 (14) A member of the General Assembly who began participating in the system prior to
20 January 1, 2014, who wishes to obtain the survivorship option specified in
21 subsection (13) of this section shall so notify the Kentucky Public Pensions
22 Authority:

23 (a) Within thirty (30) days after first becoming a member of the General
24 Assembly if he or she is not a member of the General Assembly on July 15,
25 1980; or

26 (b) Within thirty (30) days after July 15, 1980, if he or she is a member of the
27 General Assembly on July 15, 1980.

1 (15) The system shall forward to members of the General Assembly a form on which a
2 member who began participating in the system prior to January 1, 2014, may elect
3 the option provided for in subsections (13) and (14) of this section.

4 (16) The options described in subsections (2), (3), (4), (8)(b), (10), (12)(b), and (13) of
5 this section shall be extended to the member only if the designated beneficiary is a
6 person.

7 ➔Section 2. KRS 61.637 is amended to read as follows:

8 (1) A retired member who is receiving monthly retirement payments under any of the
9 provisions of KRS 61.510 to 61.705 and 78.510 to 78.852 and who is reemployed
10 as an employee by a participating agency prior to August 1, 1998, shall have his or
11 her retirement payments suspended for the duration of reemployment. Monthly
12 payments shall not be suspended for a retired member who is reemployed if he or
13 she anticipates that he or she will receive less than the maximum permissible
14 earnings as provided by the Federal Social Security Act in compensation as a result
15 of reemployment during the calendar year. The payments shall be suspended at the
16 beginning of the month in which the reemployment occurs.

17 (2) Employer and employee contributions shall be made as provided in KRS 61.510 to
18 61.705 and 78.510 to 78.852 on the compensation paid during reemployment,
19 except where monthly payments were not suspended as provided in subsection (1)
20 of this section or would not increase the retired member's last monthly retirement
21 allowance by at least one dollar (\$1), and the member shall be credited with
22 additional service credit.

23 (3) In the month following the termination of reemployment, retirement allowance
24 payments shall be reinstated under the plan under which the member was receiving
25 payments prior to reemployment.

26 (4) (a) Notwithstanding the provisions of this section, the payments suspended in
27 accordance with subsection (1) of this section shall be paid retroactively to the

1 retired member, or his or her estate, if he or she does not receive more than
2 the maximum permissible earnings as provided by the Federal Social Security
3 Act in compensation from participating agencies during any calendar year of
4 reemployment.

5 (b) If the retired member is paid suspended payments retroactively in accordance
6 with this section, employee contributions deducted during his or her period of
7 reemployment, if any, shall be refunded to the retired employee, and no
8 service credit shall be earned for the period of reemployment.

9 (c) If the retired member is not eligible to be paid suspended payments for his or
10 her period of reemployment as an employee, his or her retirement allowance
11 shall be recomputed under the plan under which the member was receiving
12 payments prior to reemployment as follows:

13 1. The retired member's final compensation shall be recomputed using
14 creditable compensation for his or her period of reemployment;
15 however, the final compensation resulting from the recalculation shall
16 not be less than that of the member when his or her retirement allowance
17 was last determined;

18 2. If the retired member initially retired on or subsequent to his or her
19 normal retirement date, his or her retirement allowance shall be
20 recomputed by using the formula in KRS 61.595(1);

21 3. If the retired member initially retired prior to his or her normal
22 retirement date, his or her retirement allowance shall be recomputed
23 using the formula in KRS 61.595(2), except that the member's age used
24 in computing benefits shall be his or her age at the time of his or her
25 initial retirement increased by the number of months of service credit
26 earned for service performed during reemployment;

27 4. The retirement allowance payments resulting from the recomputation

1 under this subsection shall be payable in the month following the
2 termination of reemployment in lieu of payments under subparagraph 3.
3 of this paragraph. The member shall not receive less in benefits as a
4 result of the recomputation than he or she was receiving prior to
5 reemployment or would receive as determined under KRS 61.691; and

6 5. Any retired member who was reemployed prior to March 26, 1974, shall
7 begin making contributions to the system in accordance with the
8 provisions of this section on the first day of the month following March
9 26, 1974.

10 (5) A retired member, or his or her estate, shall pay to the retirement fund the total
11 amount of payments which are not suspended in accordance with subsection (1) of
12 this section if the member received more than the maximum permissible earnings as
13 provided by the Federal Social Security Act in compensation from participating
14 agencies during any calendar year of reemployment, except the retired member or
15 his or her estate may repay the lesser of the total amount of payments which were
16 not suspended or fifty cents (\$0.50) of each dollar earned over the maximum
17 permissible earnings during reemployment if under age sixty-five (65), or one
18 dollar (\$1) for every three dollars (\$3) earned if over age sixty-five (65).

19 (6) (a) "Reemployment" or "reinstatement" as used in this section shall not include a
20 retired member who has been ordered reinstated by the Personnel Board under
21 authority of KRS 18A.095.

22 (b) A retired member who has been ordered reinstated by the Personnel Board
23 under authority of KRS 18A.095 or by court order or by order of the Human
24 Rights Commission and accepts employment by an agency participating in the
25 Kentucky Employees Retirement System or County Employees Retirement
26 System shall void his or her retirement by reimbursing the system in the full
27 amount of his or her retirement allowance payments received.

- 1 (7) (a) Effective August 1, 1998, the provisions of subsections (1) to (4) of this
2 section shall no longer apply to a retired member who is reemployed in a
3 position covered by the same retirement system from which the member
4 retired. Reemployed retired members shall be treated as new members upon
5 reemployment. Any retired member whose reemployment date preceded
6 August 1, 1998, who does not elect, within sixty (60) days of notification by
7 the retirement systems, to remain under the provisions of subsections (1) to
8 (4) of this section shall be deemed to have elected to participate under this
9 subsection.
- 10 (b) A retired member whose disability retirement was discontinued pursuant to
11 KRS 61.615 and who is reemployed in one (1) of the systems administered by
12 the Kentucky Retirement Systems or County Employees Retirement System
13 prior to his or her normal retirement date shall have his or her accounts
14 combined upon termination for determining eligibility for benefits. If the
15 member is eligible for retirement, the member's service and creditable
16 compensation earned as a result of his or her reemployment shall be used in
17 the calculation of benefits, except that the member's final compensation shall
18 not be less than the final compensation last used in determining his or her
19 retirement allowance. The member shall not change beneficiary or payment
20 option designations. This provision shall apply to members reemployed on or
21 after August 1, 1998.
- 22 (8) If a retired member accepts employment or begins serving as a volunteer with an
23 employer participating in the systems administered by Kentucky Retirement
24 Systems or County Employees Retirement System within twelve (12) months of his
25 or her retirement date, the retired member shall notify the Authority and the
26 participating employer shall submit the information required or requested by the
27 Authority to confirm the individual's employment or volunteer status. The retired

1 member shall not be required to notify the Authority regarding any employment or
2 volunteer service with a participating agency that is accepted after twelve (12)
3 months following his or her retirement date.

4 (9) If the retired member is under a contract to provide services as an independent
5 contractor or leased employee to an employer participating in the systems
6 administered by Kentucky Retirement Systems or County Employees Retirement
7 System within twelve (12) months of his or her retirement date, the member shall
8 submit a copy of that contract to the Authority, and the Authority shall determine if
9 the member is an independent contractor or leased employee for purposes of
10 retirement benefits. The retired member and the participating employer shall submit
11 the information required or requested by the Authority to confirm the individual's
12 status as an independent contractor or leased employee. The retired member shall
13 not be required to notify the Authority regarding any services entered into as an
14 independent contractor or leased employee with a participating agency that the
15 employee enters into after twelve (12) months following his or her retirement date.

16 (10) If a member is receiving a retirement allowance, or has filed the forms required for
17 a retirement allowance, and is employed within one (1) month of the member's
18 initial retirement date in a position that is required to participate in the same
19 retirement system from which the member retired, the member's retirement shall be
20 voided and the member shall repay to the retirement system all benefits received.
21 The member shall contribute to the member account established for him or her prior
22 to his or her voided retirement. The retirement allowance for which the member
23 shall be eligible upon retirement shall be determined by total service and creditable
24 compensation.

25 (11) (a) If a member of the Kentucky Employees Retirement System retires from a
26 department which participates in more than one (1) retirement system and is
27 reemployed within one (1) month of his or her initial retirement date by the

1 same department in a position participating in another retirement system, the
2 retired member's retirement allowance shall be suspended for the first month
3 of his or her retirement, and the member shall repay to the retirement system
4 all benefits received for the month.

5 (b) A retired member of the County Employees Retirement System who after
6 initial retirement is hired by the county from which the member retired shall
7 be considered to have been hired by the same employer.

8 (12) (a) If a hazardous member who retired prior to age fifty-five (55), or a
9 nonhazardous member who retired prior to age sixty-five (65), is reemployed
10 within six (6) months of the member's termination by the same employer, the
11 member shall obtain from his or her previous and current employers a copy of
12 the job description established by the employers for the position and a
13 statement of the duties performed by the member for the position from which
14 he or she retired and for the position in which he or she has been reemployed.

15 (b) The job descriptions and statements of duties shall be filed with the retirement
16 office.

17 (13) If the retirement system determines that the retired member has been employed in a
18 position with the same principal duties as the position from which the member
19 retired:

20 (a) The member's retirement allowance shall be suspended during the period that
21 begins on the month in which the member is reemployed and ends six (6)
22 months after the member's termination;

23 (b) The retired member shall repay to the retirement system all benefits paid from
24 systems administered by Kentucky Retirement Systems or County Employees
25 Retirement System under reciprocity, including medical insurance benefits,
26 that the member received after reemployment began;

27 (c) Upon termination, or subsequent to expiration of the six (6) month period

1 from the date of termination, the retired member's retirement allowance based
2 on his or her initial retirement account shall no longer be suspended, and the
3 member shall receive the amount to which he or she is entitled, including an
4 increase as provided by KRS 61.691;

5 (d) Except as provided in subsection (7) of this section, if the position in which a
6 retired member is employed after initial retirement is a regular full-time
7 position, the retired member shall contribute to a second member account
8 established for him or her in the retirement system. Service credit gained after
9 the member's date of reemployment shall be credited to the second member
10 account; and

11 (e) Upon termination, the retired member shall be entitled to benefits payable
12 from his or her second retirement account.

13 (14) (a) If the retirement system determines that the retired member has not been
14 reemployed in a position with the same principal duties as the position from
15 which he or she retired, the retired member shall continue to receive his or her
16 retirement allowance.

17 (b) If the position is a regular full-time position, the member shall contribute to a
18 second member account in the retirement system.

19 (15) (a) If a retired member is reemployed at least one (1) month after initial
20 retirement in a different position, or at least six (6) months after initial
21 retirement in the same position, and prior to normal retirement age, the retired
22 member shall contribute to a second member account in the retirement system
23 and continue to receive a retirement allowance from the first member account.

24 (b) Service credit gained after reemployment shall be credited to the second
25 member account. Upon termination, the retired member shall be entitled to
26 benefits payable from the second member account.

27 (16) A retired member who is reemployed and contributing to a second member account

1 shall not be eligible to purchase service credit under any of the provisions of KRS
2 16.505 to 16.652, 61.510 to 61.705, or 78.510 to 78.852 which he or she was
3 eligible to purchase prior to his or her initial retirement.

4 (17) Notwithstanding any provision of subsections (1) to (7)(a) and (10) to (15) of this
5 section, the following shall apply to retired members who are reemployed by an
6 agency participating in one (1) of the systems administered by Kentucky
7 Retirement Systems or County Employees Retirement System on or after
8 September 1, 2008:

9 (a) ~~Except as provided by paragraphs (c) and (d) of this subsection,~~ If a member
10 is receiving a retirement allowance from one (1) of the systems administered
11 by Kentucky Retirement Systems or County Employees Retirement System,
12 or has filed the forms required to receive a retirement allowance from one (1)
13 of the systems administered by Kentucky Retirement Systems or County
14 Employees Retirement System, and is employed in a regular full-time position
15 required to participate in one (1) of the systems administered by Kentucky
16 Retirement Systems or County Employees Retirement System or is employed
17 in a position that is not considered regular full-time with an agency
18 participating in one (1) of the systems administered by Kentucky Retirement
19 Systems or County Employees Retirement System within one (1) month~~three~~
20 ~~(3) months~~ following the member's initial retirement date, the member's
21 retirement shall be voided, and the member shall repay to the retirement
22 system all benefits received, including any health insurance benefits. If the
23 member is returning to work in a regular full-time position required to
24 participate in one (1) of the systems administered by Kentucky Retirement
25 Systems:

26 1. The member shall contribute to a member account established for him or
27 her in one (1) of the systems administered by Kentucky Retirement

1 Systems or County Employees Retirement System, and employer
2 contributions shall be paid on behalf of the member by the participating
3 employer; and

4 2. Upon subsequent retirement, the member shall be eligible for a
5 retirement allowance based upon total service and creditable
6 compensation, including any additional service or creditable
7 compensation earned after his or her initial retirement was voided;

8 (b) ~~Except as provided by paragraphs (c) and (d) of this subsection,~~ If a member
9 is receiving a retirement allowance from one (1) of the systems administered
10 by Kentucky Retirement Systems or County Employees Retirement System
11 and is employed in a regular full-time position required to participate in one
12 (1) of the systems administered by Kentucky Retirement Systems or County
13 Employees Retirement System after a one (1) month~~three (3)~~ month period
14 following the member's initial retirement date, the member may continue to
15 receive his or her retirement allowance during the period of reemployment
16 subject to the following provisions:

17 1. If a member is reemployed by a participating agency within twelve (12)
18 months of the member's retirement date, the participating agency shall
19 certify in writing on a form prescribed by the Authority that no
20 prearranged agreement existed between the employee and agency prior
21 to the employee's retirement for the employee to return to work with the
22 participating agency. If an elected official is reelected to a new term of
23 office in the same position as the elected official held prior to retirement
24 and takes office within twelve (12) months of his or her retirement date,
25 he or she shall be deemed by the Authority as having a prearranged
26 agreement under the provisions of this subparagraph and shall have his
27 or her retirement voided. If the participating agency fails to complete the

1 certification, the member's retirement shall be voided and the provisions
2 of paragraph (a) of this subsection shall apply to the member and the
3 employer. Employment that is accepted by the retired member after
4 twelve (12) months following the member's retirement date shall not
5 constitute a prearranged agreement under this paragraph;

6 2. Notwithstanding any other provision of KRS Chapter 16, 61, or 78 to
7 the contrary, the member shall not contribute to the systems and shall
8 not earn any additional benefits for any work performed during the
9 period of reemployment;

10 3. Except as provided by KRS 70.291 to 70.293, 95.022, and 164.952 and
11 except for any retiree employed as a school resource officer as defined
12 by KRS 158.441, the employer shall pay employer contributions as
13 specified by KRS 61.565, 61.702, and 78.635, as applicable, on all
14 creditable compensation earned by the employee during the period of
15 reemployment. The additional contributions paid shall be used to reduce
16 the unfunded actuarial liability of the systems; and

17 4. Except as provided by KRS 70.291 to 70.293, 95.022, and 164.952 and
18 except for any retiree employed as a school resource officer as defined
19 by KRS 158.441, the employer shall be required to reimburse the
20 systems for the cost of the health insurance premium paid by the
21 systems to provide coverage for the retiree, not to exceed the cost of the
22 single premium. Effective July 1, 2015, local school boards shall not be
23 required to pay the reimbursement required by this subparagraph for
24 retirees employed by the board for eighty (80) days or less during the
25 fiscal year;

26 (c) ~~If a member is receiving a retirement allowance from the State Police~~
27 ~~Retirement System or from hazardous duty retirement coverage with the~~

1 ~~Kentucky Employees Retirement System or the County Employees~~
2 ~~Retirement System, or has filed the forms required to receive a retirement~~
3 ~~allowance from the State Police Retirement System or from hazardous duty~~
4 ~~retirement coverage with the Kentucky Employees Retirement System or the~~
5 ~~County Employees Retirement System, and is employed in a regular full-time~~
6 ~~position required to participate in the State Police Retirement System or in a~~
7 ~~hazardous duty position with the Kentucky Employees Retirement System or~~
8 ~~the County Employees Retirement System within one (1) month following the~~
9 ~~member's initial retirement date, the member's retirement shall be voided, and~~
10 ~~the member shall repay to the retirement system all benefits received,~~
11 ~~including any health insurance benefits. If the member is returning to work in~~
12 ~~a regular full-time position required to participate in one (1) of the systems~~
13 ~~administered by Kentucky Retirement Systems or County Employees~~
14 ~~Retirement System:~~

15 1. ~~The member shall contribute to a member account established for him or~~
16 ~~her in one (1) of the systems administered by Kentucky Retirement~~
17 ~~Systems or County Employees Retirement System, and employer~~
18 ~~contributions shall be paid on behalf of the member by the participating~~
19 ~~employer; and~~

20 2. ~~Upon subsequent retirement, the member shall be eligible for a~~
21 ~~retirement allowance based upon total service and creditable~~
22 ~~compensation, including any additional service or creditable~~
23 ~~compensation earned after his or her initial retirement was voided;~~

24 (d) ~~If a member is receiving a retirement allowance from the State Police~~
25 ~~Retirement System or from hazardous duty retirement coverage with the~~
26 ~~Kentucky Employees Retirement System or the County Employees~~
27 ~~Retirement System and is employed in a regular full-time position required to~~

1 ~~participate in the State Police Retirement System or in a hazardous duty~~
2 ~~position with the Kentucky Employees Retirement System or the County~~
3 ~~Employees Retirement System after a one (1) month period following the~~
4 ~~member's initial retirement date, the member may continue to receive his or~~
5 ~~her retirement allowance during the period of reemployment subject to the~~
6 ~~following provisions:~~

7 ~~1. If a member is reemployed by a participating agency within twelve (12)~~
8 ~~months of the member's retirement date, the participating agency shall~~
9 ~~certify in writing on a form prescribed by the Authority that no~~
10 ~~prearranged agreement existed between the employee and agency prior~~
11 ~~to the employee's retirement for the employee to return to work with the~~
12 ~~participating agency. If an elected official is reelected to a new term of~~
13 ~~office in the same position as the elected official held prior to retirement~~
14 ~~and takes office within twelve (12) months of his or her retirement date,~~
15 ~~he or she shall be deemed by the Authority as having a prearranged~~
16 ~~agreement under the provisions of this subparagraph and shall have his~~
17 ~~or her retirement voided. If the participating agency fails to complete the~~
18 ~~certification, the member's retirement shall be voided and the provisions~~
19 ~~of paragraph (c) of this subsection shall apply to the member and the~~
20 ~~employer. Employment that is accepted by the retired member after~~
21 ~~twelve (12) months following the member's retirement date shall not~~
22 ~~constitute a prearranged agreement under this paragraph;~~

23 ~~2. Notwithstanding any other provision of KRS Chapter 16, 61, or 78 to~~
24 ~~the contrary, the member shall not contribute to the systems and shall~~
25 ~~not earn any additional benefits for any work performed during the~~
26 ~~period of reemployment;~~

27 ~~3. Except as provided by KRS 70.291 to 70.293, 95.022, and 164.952 and~~

1 ~~except for any retiree employed as a school resource officer as defined~~
2 ~~by KRS 158.441, the employer shall pay employer contributions as~~
3 ~~specified by KRS 61.565, 61.702, and 78.635, as applicable, on all~~
4 ~~creditable compensation earned by the employee during the period of~~
5 ~~reemployment. The additional contributions paid shall be used to reduce~~
6 ~~the unfunded actuarial liability of the systems;~~

7 ~~4. Except as provided by KRS 70.291 to 70.293, 95.022, and 164.952 and~~
8 ~~except for any retiree employed as a school resource officer as defined~~
9 ~~by KRS 158.441, the employer shall be required to reimburse the~~
10 ~~systems for the cost of the health insurance premium paid by the~~
11 ~~systems to provide coverage for the retiree, not to exceed the cost of the~~
12 ~~single premium;~~

13 ~~(e)~~—]Notwithstanding paragraphs (a) **and (b)**~~[to (d)]~~ of this subsection, a retired
14 member who qualifies as a volunteer for an employer participating in one (1)
15 of the systems administered by Kentucky Retirement Systems or County
16 Employees Retirement System and who is receiving reimbursement of actual
17 expenses, a nominal fee for his or her volunteer services, or both, shall not be
18 considered an employee of the participating employer and shall not be subject
19 to paragraphs (a) **and (b)**~~[to (d)]~~ of this subsection if:

- 20 1. Prior to the retired member's most recent retirement date, he or she did
21 not receive creditable compensation from the participating employer in
22 which the retired member is performing volunteer services;
- 23 2. Any reimbursement or nominal fee received prior to the retired
24 member's most recent retirement date has not been credited as creditable
25 compensation to the member's account or utilized in the calculation of
26 the retired member's benefits;
- 27 3. The retired member has not purchased or received service credit under

1 any of the provisions of KRS 61.510 to 61.705 or 78.510 to 78.852 for
 2 service with the participating employer for which the retired member is
 3 performing volunteer services; and

4 4. Other than the status of volunteer, the retired member does not become
 5 an employee, leased employee, or independent contractor of the
 6 employer for which he or she is performing volunteer services for a
 7 period of at least twelve (12) months following the retired member's
 8 most recent retirement date.

9 If a retired member, who provided volunteer services with a participating
 10 employer under this paragraph violates any provision of this paragraph, then
 11 he or she shall be deemed an employee of the participating employer as of the
 12 date he or she began providing volunteer services and both the retired member
 13 and the participating employer shall be subject to paragraphs (a) and (b)~~(c)~~
 14 ~~(d)~~ of this subsection for the period of volunteer service;

15 (d)~~(f)~~ Notwithstanding any provision of this section, any mayor or member of
 16 a city legislative body shall not be required to resign from his or her position
 17 as mayor or as a member of the city legislative body in order to begin drawing
 18 benefits from the systems administered by Kentucky Retirement Systems or
 19 subject to any provision of this section as it relates solely to his or her service
 20 as a mayor or member of the city legislative body if the mayor or member of a
 21 city legislative body:

22 1. Has not participated in the County Employees Retirement System prior
 23 to retirement, but is otherwise eligible to retire from the Kentucky
 24 Employees Retirement System or the State Police Retirement System; or
 25 2. Has been or is participating in the County Employees Retirement
 26 System and is at least sixty-two (62) years of age. If a mayor or member
 27 of a city legislative body who is at least sixty-two (62) years of age

1 retires from the systems administered by Kentucky Retirement Systems
2 but remains in office after his or her effective retirement date, the mayor
3 or member of the city legislative body shall not accrue any further
4 service credit or benefits in the systems administered by Kentucky
5 Retirement Systems for any employment occurring on or after the
6 effective retirement date;

7 ~~(e)~~~~(g)~~ Notwithstanding any provision of this section, any current or future part-
8 time adjunct instructor for the Kentucky Fire Commission who has not
9 participated in the Kentucky Employees Retirement System prior to
10 retirement, but who is otherwise eligible to retire from the County Employees
11 Retirement System, shall not be:

- 12 1. Required to resign from his or her position as a part-time adjunct
13 instructor for the Kentucky Fire Commission in order to begin drawing
14 benefits from the County Employees Retirement System; or
- 15 2. Subject to any provision of this section as it relates solely to his or her
16 service as a part-time adjunct instructor for the Kentucky Fire
17 Commission;

18 ~~(f)~~~~(h)~~ If a member is receiving a retirement allowance from any of the
19 retirement systems administered by the Kentucky Retirement Systems or
20 County Employees Retirement System and enters into a contract or becomes a
21 leased employee of an employer under contract with an employer
22 participating in one (1) of the systems administered by the Kentucky
23 Retirement Systems or County Employees Retirement System:

- 24 1. At any time following retirement, if the Authority determines the
25 employment arrangement does qualify as an independent contractor or
26 leased employee, the member may continue to receive his or her
27 retirement allowance during the period of the contract;

- 1 2. Within one (1) month~~[three (3) months]~~ following the member's initial
2 retirement date, if the Authority determines the employment
3 arrangement does not qualify as an independent contractor or leased
4 employee, the member's retirement shall be voided in accordance with
5 paragraph (a) of this subsection;
- 6 3. After one (1) month~~[three (3) months]~~ but within twelve (12) months
7 following the member's initial retirement, if the Authority determines
8 the employment arrangement does not qualify as an independent
9 contractor or leased employee and that a prearranged agreement existed
10 between the member and the agency for the member to return to work
11 with the agency, the member's retirement shall be voided in accordance
12 with paragraph (a) of this subsection; and
- 13 4. After a twelve (12) month period following the member's initial
14 retirement, the member may continue to receive his or her retirement
15 allowance during the period of the contract and the member shall not be
16 required to notify the system or submit any documentation for purposes
17 of this section to the system.

18 The initiation of a contract or the initial date of the leased employment of a
19 retired member by a participating agency that occurs after twelve (12) months
20 or more following the retired member's retirement date shall not constitute a
21 prearranged agreement under this subsection; and

22 ~~(g)~~~~(i)~~ The Authority shall issue a final determination regarding a certification
23 of the absence of a prearranged agreement or the retired member's
24 qualification as an independent contractor or leased employee as required
25 under this section no later than thirty (30) days after the retired member and
26 participating employer provide all required forms and additional information
27 required by the Authority.

1 (18) The Authority shall promulgate administrative regulations to implement the
2 requirements of this section, including incorporating by reference board-prescribed
3 forms that a retired member and participating agency shall provide the systems
4 under subsections (8), (9), and (17) of this section.

5 ➔Section 3. KRS 78.5540 is amended to read as follows:

6 (1) A retired member whose disability retirement was discontinued pursuant to KRS
7 78.5528 and who is reemployed by an employer participating in the system or the
8 Kentucky Retirement Systems prior to his or her normal retirement date shall have
9 his or her accounts combined upon termination for determining eligibility for
10 benefits. If the member is eligible for retirement, the member's service and
11 creditable compensation earned as a result of his or her reemployment shall be used
12 in the calculation of benefits, except that the member's final compensation shall not
13 be less than the final compensation last used in determining his or her retirement
14 allowance. The member shall not change beneficiary or payment option
15 designations.

16 (2) (a) If a retired member accepts employment or begins serving as a volunteer with
17 an employer participating in the systems administered by Kentucky
18 Retirement Systems or the County Employees Retirement System within
19 twelve (12) months of his or her retirement date, the retired member shall
20 notify the Authority and the participating employer shall submit the
21 information required or requested by the Authority to confirm the individual's
22 employment or volunteer status. The retired member shall not be required to
23 notify the Authority regarding any employment or volunteer service with a
24 participating agency that is accepted after twelve (12) months following his or
25 her retirement date.

26 (b) If the retired member is under a contract to provide services as an independent
27 contractor or leased employee to an employer participating in the systems

1 administered by Kentucky Retirement Systems or the County Employees
2 Retirement System within twelve (12) months of his or her retirement date,
3 the member shall submit a copy of that contract to the Authority, and the
4 Authority shall determine if the member is an independent contractor or
5 leased employee for purposes of retirement benefits. The retired member and
6 the participating employer shall submit the information required or requested
7 by the Authority to confirm the individual's status as an independent
8 contractor or leased employee. The retired member shall not be required to
9 notify the Authority regarding any services entered into as an independent
10 contractor or leased employee with a participating agency that the employee
11 enters into after twelve (12) months following his or her retirement date.

12 (3) Retired members of the County Employees Retirement System who returned to
13 work with an employer that participates in the County Employees Retirement
14 System or Kentucky Retirement Systems prior to September 1, 2008, shall be
15 governed by the provisions of KRS 61.637(1) to (16).

16 (4) The following shall apply to retired members of the County Employees Retirement
17 System who are reemployed on or after September 1, 2008, by an agency
18 participating in the systems administered by the County Employees Retirement
19 System or the Kentucky Retirement Systems:

20 (a) ~~Except as provided by paragraphs (c) and (d) of this subsection,~~ If a retired
21 member is receiving a retirement allowance from the County Employees
22 Retirement System, or has filed the forms required to receive a retirement
23 allowance from the County Employees Retirement System, and is employed
24 in a regular full-time position required to participate in the County Employees
25 Retirement System or ***one (1) of the systems administered by*** the Kentucky
26 Retirement Systems or is employed in a position that is not considered regular
27 full-time with an employer participating in the County Employees Retirement

1 System or *in one (1) of the systems administered by* the Kentucky Retirement
2 Systems within *one (1) month*~~[three (3) months]~~ following the member's
3 initial retirement date, the member's retirement shall be voided, and the
4 member shall repay to the system all benefits received, including any health
5 insurance benefits. If the retired member is returning to work in a regular full-
6 time position required to participate in the County Employees Retirement
7 System:

- 8 1. The member shall contribute to a member account established for him or
9 her in the County Employees Retirement System or *in one (1) of the*
10 *systems administered by* the Kentucky Retirement Systems, and
11 employer contributions shall be paid on behalf of the member by the
12 participating employer to the system; and
 - 13 2. Upon subsequent retirement, the member shall be eligible for a
14 retirement allowance based upon total service and creditable
15 compensation, including any additional service or creditable
16 compensation earned after his or her initial retirement was voided;
- 17 (b) ~~[Except as provided by paragraphs (c) and (d) of this subsection,]~~ If a retired
18 member is receiving a retirement allowance from the County Employees
19 Retirement System and is employed in a regular full-time position required to
20 participate in the County Employees Retirement System or *in one (1) of the*
21 *systems administered by* the Kentucky Retirement Systems after a *one (1)*
22 *month*~~[three (3)]~~ month period following the member's initial retirement date,
23 the member may continue to receive his or her retirement allowance during
24 the period of reemployment subject to the following provisions:
- 25 1. If a member is reemployed by a participating employer within twelve
26 (12) months of the member's retirement date, the participating employer
27 shall certify in writing on a form prescribed by the Authority that no

- 1 prearranged agreement existed between the employee and employer
2 prior to the employee's retirement for the employee to return to work
3 with the participating employer. If the participating employer fails to
4 complete the certification or the Authority determines a prearranged
5 agreement exists, the member's retirement shall be voided and the
6 provisions of paragraph (a) of this subsection shall apply to the member
7 and the employer. For purposes of this paragraph:
- 8 a. If an elected official is reelected to a new term of office in the
9 same position as the elected official held prior to retirement and
10 takes office within twelve (12) months of his or her retirement
11 date, he or she shall be deemed by the Authority as having a
12 prearranged agreement; and
- 13 b. Employment that is accepted by the retired member after twelve
14 (12) months following the member's retirement date shall not
15 constitute a prearranged agreement under this paragraph;
- 16 2. Notwithstanding any other provision of KRS Chapter 78 to the contrary,
17 the member shall not contribute to the system and shall not earn any
18 additional benefits for any work performed during the period of
19 reemployment;
- 20 3. Except as provided by KRS 70.291 to 70.293, 95.022, and 164.952 and
21 except for any retiree employed as a school resource officer as defined
22 by KRS 158.441, the employer shall pay employer contributions as
23 specified by KRS 78.5536 and 78.635 on all creditable compensation
24 earned by the employee during the period of reemployment. The
25 additional contributions paid shall be used to reduce the unfunded
26 actuarial liability of the system; and
- 27 4. Except as provided by KRS 70.291 to 70.293, 95.022, and 164.952 and

1 except for any retiree employed as a school resource officer as defined
2 by KRS 158.441, the employer shall be required to reimburse the system
3 for the cost of the health insurance premium paid by the system to
4 provide coverage for the retiree, not to exceed the cost of the single
5 premium. Effective July 1, 2015, local school boards shall not be
6 required to pay the reimbursement required by this subparagraph for
7 retirees employed by the board for eighty (80) days or less during the
8 fiscal year;

9 (c) ~~[If a member is receiving a retirement allowance from hazardous position~~
10 ~~coverage with the County Employees Retirement System, or has filed the~~
11 ~~forms required to receive a retirement allowance from the County Employees~~
12 ~~Retirement System for service in a hazardous position, and is employed in a~~
13 ~~regular full time hazardous position required to participate in the County~~
14 ~~Employees Retirement System or the Kentucky Retirement Systems within~~
15 ~~one (1) month following the member's initial retirement date, the member's~~
16 ~~retirement shall be voided, and the member shall repay to the system all~~
17 ~~benefits received, including any health insurance benefits. If the member is~~
18 ~~returning to work in a regular full time position required to participate in the~~
19 ~~County Employees Retirement System or the Kentucky Retirement Systems:~~

20 ~~1. The member shall contribute to a member account established for him or her~~
21 ~~in the County Employees Retirement System or the Kentucky Retirement~~
22 ~~Systems, and employer contributions shall be paid on behalf of the member~~
23 ~~by the participating employer; and~~

24 ~~2. Upon subsequent retirement, the member shall be eligible for a retirement~~
25 ~~allowance based upon total service and creditable compensation, including~~
26 ~~any additional service or creditable compensation earned after his or her~~
27 ~~initial retirement was voided;~~

1 ~~(d) If a member is receiving a retirement allowance from the hazardous position~~
2 ~~coverage with the County Employees Retirement System and is employed in a~~
3 ~~regular full-time hazardous position required to participate in the County~~
4 ~~Employees Retirement System or the Kentucky Retirement Systems after a~~
5 ~~one (1) month period following the member's initial retirement date, the~~
6 ~~member may continue to receive his or her retirement allowance during the~~
7 ~~period of reemployment subject to the following provisions:~~

8 ~~1. If a member is reemployed by a participating employer within twelve (12)~~
9 ~~months of the member's retirement date, the participating employer shall~~
10 ~~certify in writing on a form prescribed by the Authority that no prearranged~~
11 ~~agreement existed between the employee and employer prior to the~~
12 ~~employee's retirement for the employee to return to work with the~~
13 ~~participating employer. If the participating employer fails to complete the~~
14 ~~certification or the Authority determines a prearranged agreement exists, the~~
15 ~~member's retirement shall be voided and the provisions of paragraph (c) of~~
16 ~~this subsection shall apply to the member and the employer. For purposes of~~
17 ~~this paragraph:~~

18 ~~a. If an elected official is reelected to a new term of office in the same position~~
19 ~~as the elected official held prior to retirement and takes office within twelve~~
20 ~~(12) months of his or her retirement date, he or she shall be deemed by the~~
21 ~~Authority as having a prearranged agreement; and~~

22 ~~b. Employment that is accepted by the retired member after twelve (12) months~~
23 ~~following the member's retirement date shall not constitute a prearranged~~
24 ~~agreement under this paragraph;~~

25 ~~2. Notwithstanding any other provision of KRS Chapter 78 to the contrary, the~~
26 ~~member shall not contribute to the system or the Kentucky Retirement~~
27 ~~Systems and shall not earn any additional benefits for any work performed~~

1 during the period of reemployment;

2 ~~3. Except as provided by KRS 70.291 to 70.293, 95.022, and 164.952 and except~~
3 ~~for any retiree employed as a school resource officer as defined by KRS~~
4 ~~158.441, the employer shall pay employer contributions as specified by KRS~~
5 ~~78.5536 and 78.635 on all creditable compensation earned by the employee~~
6 ~~during the period of reemployment. The additional contributions paid shall be~~
7 ~~used to reduce the unfunded actuarial liability of the system; and~~

8 ~~4. Except as provided by KRS 70.291 to 70.293, 95.022, and 164.952 and except~~
9 ~~for any retiree employed as a school resource officer as defined by KRS~~
10 ~~158.441, the employer shall be required to reimburse the system for the cost~~
11 ~~of the health insurance premium paid by the system to provide coverage for~~
12 ~~the retiree, not to exceed the cost of the single premium;~~

13 ~~(e)~~ Notwithstanding paragraphs (a) and (b) ~~to (d)~~ of this subsection, a retired
14 member who qualifies as a volunteer for an employer participating in the
15 County Employees Retirement System or the Kentucky Retirement Systems
16 and who is receiving reimbursement of actual expenses, a nominal fee for his
17 or her volunteer services, or both, shall not be considered an employee of the
18 participating employer and shall not be subject to paragraphs (a) and (b) ~~to~~
19 ~~(d)~~ of this subsection if:

20 1. Prior to the retired member's most recent retirement date, he or she did
21 not receive creditable compensation from the participating employer in
22 which the retired member is performing volunteer services;

23 2. Any reimbursement or nominal fee received prior to the retired
24 member's most recent retirement date has not been credited as creditable
25 compensation to the member's account or utilized in the calculation of
26 the retired member's benefits;

27 3. The retired member has not purchased or received service credit under

1 any of the provisions of KRS 78.510 to 78.852 for service with the
 2 participating employer for which the retired member is performing
 3 volunteer services; and

4 4. Other than the status of volunteer, the retired member does not become
 5 an employee, leased employee, or independent contractor of the
 6 employer for which he or she is performing volunteer services for a
 7 period of at least twelve (12) months following the retired member's
 8 most recent retirement date.

9 If a retired member, who provided volunteer services with a participating
 10 employer under this paragraph violates any provision of this paragraph, then
 11 he or she shall be deemed an employee of the participating employer as of the
 12 date he or she began providing volunteer services and both the retired member
 13 and the participating employer shall be subject to paragraphs (a) and (b)~~(c)~~
 14 ~~(d)~~ of this subsection for the period of volunteer service;

15 ~~(d)~~~~(f)~~ Notwithstanding any provision of this section, any mayor or member of
 16 a city legislative body shall not be required to resign from his or her position
 17 as mayor or as a member of the city legislative body in order to begin drawing
 18 benefits from the systems administered by the Kentucky Retirement Systems
 19 or the County Employees Retirement System or subject to any provision of
 20 this section as it relates solely to his or her service as a mayor or member of
 21 the city legislative body, if the mayor or member of a city legislative body:

22 1. Has not participated in the County Employees Retirement System prior
 23 to retirement, but is otherwise eligible to retire from the Kentucky
 24 Employees Retirement System or the State Police Retirement System; or
 25 2. Has been or is participating in the County Employees Retirement
 26 System and is at least sixty-two (62) years of age. If a mayor or member
 27 of a city legislative body who is at least sixty-two (62) years of age

1 retires from the systems administered by Kentucky Retirement Systems
2 or the County Employees Retirement System but remains in office after
3 his or her effective retirement date, the mayor or member of the city
4 legislative body shall not accrue any further service credit or benefits in
5 the systems administered by Kentucky Retirement Systems or the
6 County Employees Retirement System for any employment occurring
7 on or after the effective retirement date;

8 ~~(e)~~~~(g)~~ Notwithstanding any provision of this section, any current or future part-
9 time adjunct instructor for the Kentucky Fire Commission who has not
10 participated in the Kentucky Employees Retirement System prior to
11 retirement, but who is otherwise eligible to retire from the County Employees
12 Retirement System, shall not be:

- 13 1. Required to resign from his or her position as a part-time adjunct
14 instructor for the Kentucky Fire Commission in order to begin drawing
15 benefits from the County Employees Retirement System; or
- 16 2. Subject to any provision of this section as it relates solely to his or her
17 service as a part-time adjunct instructor for the Kentucky Fire
18 Commission;

19 ~~(f)~~~~(h)~~ If a member is receiving a retirement allowance from the County
20 Employees Retirement System and enters into a contract or becomes a leased
21 employee of an employer under contract with an employer participating in the
22 County Employees Retirement System or **one (1) of the systems administered**
23 **by** the Kentucky Retirement Systems:

- 24 1. At any time following retirement, if the Authority determines the
25 employment arrangement does qualify as an independent contractor or
26 leased employee, the member may continue to receive his or her
27 retirement allowance during the period of the contract;

- 1 2. Within one (1) month~~[three (3) months]~~ following the member's initial
2 retirement date, if the Authority determines the employment
3 arrangement does not qualify as an independent contractor or leased
4 employee, the member's retirement shall be voided in accordance with
5 paragraph (a) of this subsection;
- 6 3. After one (1) month~~[three (3) months]~~ but within twelve (12) months
7 following the member's initial retirement, if the Authority determines
8 the employment arrangement does not qualify as an independent
9 contractor or leased employee and that a prearranged agreement existed
10 between the member and the agency for the member to return to work
11 with the agency, the member's retirement shall be voided in accordance
12 with paragraph (a) of this subsection; and
- 13 4. After a twelve (12) month period following the member's initial
14 retirement, the member may continue to receive his or her retirement
15 allowance during the period of the contract and the member shall not be
16 required to notify the Authority or submit any documentation for
17 purposes of this section to the Authority. The initiation of a contract or
18 the initial date of the leased employment of a retired member by a
19 participating agency that occurs after twelve (12) months or more
20 following the retired member's retirement date shall not constitute a
21 prearranged agreement under this subsection;
- 22 ~~(g)~~~~(i)~~ The Authority shall issue a final determination regarding a certification
23 of the absence of a prearranged agreement or the retired member's
24 qualification as an independent contractor or leased employee as required
25 under this section no later than thirty (30) days after the retired member and
26 participating employer provide all required forms and additional information
27 required by the Authority; and

1 ~~(h)~~~~(j)~~ Retired members of one (1) of the systems administered by Kentucky
2 Retirement Systems who are reemployed by an employer in the County
3 Employees Retirement System on or after September 1, 2008, shall not be
4 eligible to earn a second retirement account in the County Employees
5 Retirement System for his or her service to the employer.

6 (5) The Authority shall promulgate administrative regulations to implement the
7 requirements of this section, including incorporating by reference Authority-
8 prescribed forms that a retired member and participating agency shall provide the
9 systems under subsections (1) and (4) of this section.

10 (6) "Reemployment" or "reinstatement" as used in this section shall not include a
11 retired member who has been ordered reinstated by the Personnel Board under
12 authority of KRS 18A.095. A retired member who has been ordered reinstated by
13 the Personnel Board under authority of KRS 18A.095 or by court order or by order
14 of the Human Rights Commission and accepts employment by an agency
15 participating in the Kentucky Employees Retirement System or County Employees
16 Retirement System shall void his or her retirement by reimbursing the system in the
17 full amount of his or her retirement allowance payments received.

18 ➔Section 4. This Act takes effect on January 1, 2024.