

FINANCE AND ADMINISTRATION CABINET
Kentucky Retirement Systems
(Amended at ARRS Committee)

105 KAR 1:330. Purchase of service credit.

RELATES TO: KRS 16.545, 16.645~~[(20), (26), (29), (31)], 61.505,~~ 61.543, 61.552,~~[61.5525, 61.555,]~~ 61.592, 78.5520, 61.685, 78.545~~[(6), (31), (35), (43)], 78.610, 26 U.S.C. 415~~

STATUTORY AUTHORITY: KRS 61.505(1)(f) ~~[KRS 61.645(9)(g)]~~

NECESSITY, FUNCTION, AND CONFORMITY: KRS 61.505(1)(f) ~~[KRS 61.645(9)(g)]~~ authorizes the Kentucky Public Pensions Authority ~~[requires the Board of Trustees of Kentucky Retirement Systems]~~ to promulgate ~~[all]~~ administrative regulations on behalf of the Kentucky Retirement Systems and the County Employees Retirement System that are consistent with~~[necessary or proper to carry out the provisions of]~~ KRS 16.505~~[10]~~ to 16.652, 61.510~~[15]~~ to 61.705, and 78.510~~[20]~~ to 78.852. KRS 16.545, 16.645~~[(20), (26), (29), (31)], 61.543, 61.552,~~~~[61.555,]~~ 61.592, 78.5520, 61.685,~~[and]~~ 78.545~~[(6), (31), (35), and (43)], and 78.610 provide for purchasing service credit. 26 U.S.C. 415 establishes federal requirements regarding purchases of service credit. This administrative regulation establishes the documentation required from the employee or person as proof of eligibility for purchasing service credit, the filing deadlines on which the cost calculation will be made, and the procedures for purchase of service credit.~~

Section 1. Definitions.

(1) Unless otherwise defined in this section, the definitions contained in KRS 16.505, 61.510, and 78.510 shall apply to this administrative regulation ~~+, unless otherwise defined herein~~.

(2) Prior to April 1, 2021, "~~the~~ agency" means the Kentucky Retirement Systems, which administers the State Police Retirement System, the Kentucky Employees Retirement System, and the County Employees Retirement System. Effective April 1, 2021, "~~the~~ agency" means the Kentucky Public Pension Authority, which is authorized to carry out the day-to-day administrative needs of the Kentucky Retirement Systems (comprised of the State Police Retirement System and the Kentucky Employees Retirement System) and the County Employees Retirement System.

(3) "File" means ~~the following methods for~~ delivering or submitting a form to the retirement office ~~by~~ ~~mail, fax, secure email, in-person delivery,~~ ~~or~~ ~~and~~ upload via Self Service on the Web site maintained by the agency (if available). A form shall not be deemed filed until it has been ~~+~~ received at the retirement office.

(4) "Provide ~~+,~~" ~~when used in reference to a form or other document,~~ means ~~the following methods for~~ the agency ~~makes~~ ~~to make~~ a form or document available to a member, retired member, or person ~~by~~ ~~mail, fax, secure email,~~ ~~or~~ ~~and~~ upload via Self Service on the Web site maintained by the agency (if available).

(5) "~~The~~ Systems" means the State Police Retirement System, the Kentucky Employees Retirement System, and the County Employees Retirement System.

(6) "Valid ~~+,~~" ~~when used in reference to a form,~~ means that all required sections on a form are completed and all required signatures on a form are executed.

Section 2. Cost Calculation Date for Determining the Cost of the Service Purchase.

(1) The cost calculation date for determining the cost of the service to be purchased shall be the later of:

(a) The last day of the month in which the request for the cost of the service is filed~~[received]~~ at the retirement office;

- (b) The last day of the month the employee_or_person designates as the intended purchase date;
- (c) The last day of the month in which documentation of the service is filed at the retirement office;
- (d) The last day of the month in which the employee[member] attains sufficient service credit to be eligible to make the purchase; or
- (e) The last day of the month in which the employee[member] terminates employment if the employee[member] files a completed Form 4172, Notice of Intent to Transfer Lump Sum Payment(s) to Qualified Employer Sponsored Plan, at the retirement office indicating that the employee[member] intends to defer the employee's[member's] lump sum payment for accrued compensatory and annual leave to be paid to the employee[member] at termination to the Kentucky Public Employees Deferred Compensation Authority or other qualified employer sponsored plan. The employee[member] shall then rollover the funds from the Kentucky Public Employees Deferred Compensation Authority or other qualified employer sponsored plan to the agency,[Kentucky Retirement Systems] as payment, in whole or in part, for the employee's[member's] service purchase.
- (2)
- (a) The purchase deadline date shall be the later of the cost calculation date or thirty (30) days from the date the purchase cost is provided[mailed] to the employee, unless day thirty (30) is a Saturday, Sunday, a public holiday listed in KRS 2.110, a day on which the public office is actually and legally closed,[weekend] or any other federal or state holiday that disrupts mail service, then the purchase deadline date shall be the next business day.
- (b) Upon discovery of a delay in providing the purchase cost to the employee or person, the agency may extend the purchase deadline date in paragraph (a).
- (3) An employee_or_person shall[may] not make a new request for cost calculation for purchase of service previously requested until the purchase deadline date has passed.
- (4) Payment [Except as provided in KRS 61.552(16), payment] for purchase of service credit shall be filed at the retirement office while the employee is participating in an eligible retirement system and prior to the employee's termination date, except ~~in the following circumstances:~~[]
- (a) If the purchase of service credit is made under KRS 61.552(2);
- (b) If the employee files a Form 4170, ~~Form~~ Direct Transfer/Rollover Authorization Form, ~~Form~~ at the retirement office while the employee is participating in an eligible retirement system and prior to the employee's termination date, so long as the financial institution completes the transfer or rollover within sixty (60) days of the payment due date, the payment for purchase of service credit by transfer or rollover may occur when the employee is no longer participating in an eligible retirement system and after the employee's termination date; or
- (c) If the agency discovers an error or omission in the service purchase cost, then the agency may provide corrected costs to the employee, person, member, or retired member and, ~~in order~~ to have the service purchase credited to his or her account, the employee, person, member, or retired member shall pay any additional amount due for the corrected costs.
- (5) If the employee[member] elects to purchase only a portion of the service for which he or she has requested a cost calculation, the employee[member] shall be required to obtain a new cost calculation for the remaining service unless the remaining service is service under KRS 61.552(2)~~(1)~~ or ~~(3)~~~~(23)~~.

Section 3. [Section 2.] General Requirements to Purchase Service.

(1) The employee or person shall file at the retirement office ~~provide~~ all documentation necessary for the ~~agency retirement system~~ to determine that the service meets the eligibility requirements for purchase of service. ~~The documentation may be in the form of:~~

~~[(a)] [A statement or letter signed by the reporting official, personnel director or agency head, or if the service is with the university, federal government or military a statement or letter signed by an authorized employee of the university, federal government or military, except that no employee shall certify his own service. The retirement system may require that the statement be made under oath; or]~~

~~[(b)] [Copies of personnel and wage records supplied by the agency.]~~

(2) The agency may require that any statement, letter, form, or other document required in this administrative regulation be notarized, made under oath as defined in KRS 523.010, or both.

(3) ~~An ~~No~~~~ employee or person shall **not** certify his or her own service on any of the statements, letters, forms, or other documents required by this administrative regulation.

(4)

(a) The agency shall determine how much service is eligible for purchase by statute and shall notify the employee or person in writing of the cost of the service that qualifies for purchase.

(b) If the agency determines that the service is not eligible for purchase, ~~it ~~the agency~~~~ shall notify the employee or person in writing of the reasons.

Section 4. Purchase of Omitted Service.

(1)

(a) To purchase omitted service pursuant to KRS 61.552(2) and 78.545, the employee or person shall file at the retirement office a valid Form 4225, ~~the~~ Verification of Past Employment. ~~the~~

(b) If the employee or person is seeking to purchase omitted service based on employment with the Executive Branch, copies of personnel and wage records provided by the employer shall be filed at the retirement office instead of ~~the~~ Form 4225, ~~the~~ Verification of Past Employment. ~~the~~

(2) If the ~~agency retirement system~~ determines that the employer ~~agency~~ records submitted on ~~the~~ Form 4225, ~~the~~ Verification of Past Employment, ~~the~~ or the personnel and wage records from the Executive Branch employer are not sufficient, the ~~agency retirement system~~ may require the employee or person to supplement the employer ~~agency~~ records with copies of check stubs, W-2 forms, personnel action forms, or payroll records in the employee's or person's possession.

(3) If the employee or person does not have additional documentation of the service, the employee or person may file at the retirement office ~~submit~~ a report of detailed earnings from the Social Security Administration for the period of service, along with two (2) Form 4160s, ~~the~~ Affidavit and Certification for Documentation of Service ~~the~~ affidavits completed by persons ~~individuals~~ who earned, or were eligible for, service for the same period in a state administered retirement system with the same employer. Each affiant shall detail the employee's or person's employment status and length of service.

Section 5. Purchase of School Board Service.

~~[(4)] [The retirement office shall determine if all or part of the service is eligible for purchase and shall notify the employee in writing of its determination.]~~

~~[Section 3.]~~

~~[(1)] [For service with a public agency, other than a school board, participating in one (1) of the systems administered by the Kentucky Retirement Systems or with a nonparticipating agency whose service is authorized by statute, the employee shall submit~~

~~the following documentation and may be required by the system to provide additional information, if necessary for determination:}~~

~~{(a)} [The beginning and ending dates of the service and any breaks which may have occurred during the service, listed by fiscal year;]~~

~~{(b)} [The number of calendar months worked;]~~

~~{(c)} [The position title and status, including full time, part time, probationary, emergency, seasonal, temporary or interim; and]~~

~~{(d)} [If the employee participated in a retirement plan, and if so, if the plan was a defined contribution or defined benefit plan, and if the employee has taken a refund of contributions to the plan.]~~

~~{(2)} For service with a school board, the employee shall file at the retirement office a valid Form 4225, ~~"/>"~~Verification of Past Employment, ~~"/>"~~provide the following documentation and may be required by the system to provide additional information, if necessary for determination:}~~

~~{(a)} [The beginning and ending dates of the service and any breaks which may have occurred during the service, listed by fiscal year;]~~

~~{(b)} [The number of calendar months worked;]~~

~~{(c)} [The number of days in the employee's employment contract and the actual number of days worked;]~~

~~{(d)} [The hours worked per day;]~~

~~{(e)} [The position title and status, including full time, part time, probationary, emergency, seasonal, temporary or interim; and]~~

~~{(f)} [If the employee participated in a retirement plan, and if so, if the plan was a defined contribution or defined benefit plan, and if the employee has taken a refund of contributions to the plan.]~~

Section 6. Vested Service Purchases.

(1)

~~(a) ~~"/>"~~In order~~ To purchase service credit for ~~{(3) For}~~ active duty service in the Armed Forces of the United States pursuant to KRS 61.552(5)(d) and 78.545, the employee shall file at the retirement office~~provide~~ a copy of the federal form DD-214 or other official military documents clearly indicating:

1. ~~{(a)}~~ The date of entry into active duty service;

2. ~~{(b)}~~ The date of discharge from active duty service; and

3. ~~{(c)}~~ The type of discharge.

~~(b) ~~"/>"~~In order~~ To purchase service credit for ~~{(4) For}~~ service in the National Guard or the military reserve forces pursuant to KRS 61.552(5)(e) and 78.545, including periods of active duty training, or for service in the National Guard, the employee shall file at the retirement office~~provide~~ copies of official military documents clearly indicating the date of entry and current participation or date of discharge.

~~(c) The documents required in paragraphs (a) or (b) of this subsection shall be verified by a statement or letter signed by an authorized employee of the military.~~

~~(d) The agency shall verify with the employer the beginning and ending dates of the period of leave associated with active duty service in the Armed Forces of the United States, service in the National Guard, or service in the military reserve forces.~~

~~{(5)} [For service with the federal government, the employee shall provide the following documentation:}~~

~~{(a)} [The name of the federal agency where the employee worked;]~~

~~{(b)} [The beginning and ending dates of the service and any breaks which may have occurred during the service;]~~

~~{(c)} [The job title;]~~

~~[(d)] [If the individual worked an average of 100 or more hours per month and if the position was temporary, seasonal or regular full time; and]~~

~~[(e)] [If the employee participated in a retirement plan and if the employee has taken a refund of contributions to the plan.]~~

(2)

(a) To purchase service for ~~[(6) For]~~ a period when the ~~employee~~~~member~~ was on leave, ~~including~~ educational, maternity, ~~or~~~~and~~ sick leave without pay pursuant to KRS 61.552(5)(i) and 78.545, the ~~employee~~~~member~~ shall file at the retirement office a statement or letter from the reporting official, personnel director, or agency head certifying~~submit documentation of~~ the beginning and ending dates of the period of leave and the type of leave designated by the employer.

(b) The agency shall verify with the employer the beginning and ending dates of the period of educational, maternity, or sick leave without pay.

(3) To purchase state university service pursuant to KRS 61.552(5)(b) and 78.545, the employee shall file at the retirement office a valid Form 4120, ~~f" f~~ Verification of Employment with a State University. ~~f" f~~

(4) To purchase federal service pursuant to KRS 61.552(5)(f) and 78.545, the employee shall file at the retirement office a valid Form 4115, ~~f" f~~ Federal Verification. ~~f" f~~

(5)

(a) To purchase past seasonal, emergency, interim, probationary, temporary, or part-time employment that averages the required hours of work per month pursuant to KRS 61.552(5)(g) and 78.545, the employee shall file at the retirement office a valid Form 4225, ~~f" f~~ Verification of Past Employment. ~~f" f~~

(b) If the employee is seeking to purchase service based on past seasonal, emergency, interim, probationary, temporary, or part-time employment with the Executive Branch, copies of personnel and wage records provided by the employer shall be filed at the retirement office instead of ~~fthe~~ Form 4225, ~~f" f~~ Verification of Past Employment. ~~f" f~~

(6) To purchase service with a non-participating agency whose service is authorized pursuant to KRS 61.552(5)(j) and 78.545, the employee shall file at the retirement office the following documentation and may be required to file additional information, if necessary for determination:

(a) The beginning and ending dates of the service and any breaks that may have occurred during the service, listed by fiscal year;

(b) The number of calendar months worked;

(c) The position title and status, including full-time, part-time, probationary, emergency, seasonal, temporary, or interim; and

(d) If the employee participated in a retirement plan, and if so, if the plan was a defined contribution or defined benefit plan, and if the employee has taken a refund of contributions to the plan.

(7) To purchase urban-county government service pursuant to KRS 61.552(5)(k) and 78.545, the employee shall file at the retirement office a valid Form 4131, ~~f" f~~ Verification of Urban-County Government Service. ~~f" f~~

(8)

(a) To purchase service credit for out-of-state public service pursuant to KRS 61.552(5)(c) and 78.545, the employee shall file at the retirement office a valid Form 4140, ~~f" f~~ Verification of Out-of-State Service. ~~f" f~~

(b) To purchase out-of-state service credit for a hazardous duty position, the employee shall also file at the retirement office a copy of the description of the duties of the out-of-state position from his or her former out-of-state employer.

~~[(7)] [For service with one (1) of the state universities in Kentucky, the employee shall provide the following documentation:]~~

~~[(a)] [The name of the university where the employee worked;]~~
~~[(b)] [The beginning and ending dates of the service and any breaks which may have occurred during the service;]~~
~~[(c)] [The job title;]~~
~~[(d)] [If the individual worked an average of 100 or more hours per month and if the position was temporary, seasonal or regular full time; and]~~
~~[(e)] [If the employee participated in a benefit plan during the period of employment.]~~
~~[(8)] [An employee wishing to purchase service credit for out-of-state public service under KRS 61.552(17) and (18) shall request a copy of the "Form 4140, Certification of Out-of-State Service".]~~
~~[(a)] [The employee shall mail the "Form 4140, Certification of Out-of-State Service", to his former employer and retirement plan for completion, and if the employee wishes to purchase hazardous service in KERS, CERS, or SPRS, he shall also obtain a copy of the description of his duties in the out-of-state position from his former employer.]~~
~~(c) Out-of-state service [Service] credit shall be eligible for purchase as hazardous duty if the position is the same as or substantially similar to positions for which hazardous duty credit has been approved under KRS 61.592 or 78.5522.;~~
~~[(b)] [The employee shall be responsible for obtaining the information requested regarding the period of out of state service, and the completed "Form 4140, Certification of Out-of-State Service", and job description shall be submitted to the retirement office;]~~
~~[(e)] [The retirement system shall determine how much service is eligible for purchase under the statute and shall notify the employee of the full actuarial cost of the service which qualifies for purchase; and]~~
~~[(d)] [If the retirement system determines that the service is not eligible for purchase, the retirement system shall notify the employee of the reasons.]~~

Section 7. ~~[Section 4.] Service Purchase Calculations Based on Actuarial Cost.~~

~~(1) ***Except for employees of a school board paid under an employment contract, for*** ~~For~~ a purchase based on the actuarial cost, in accordance with KRS ~~61.552(10)(a) and 78.545~~[61.5525], the higher of the current rate of pay, final rate of pay, or final compensation times the actuarial age factor shall be determined as follows~~], except that for an employee of a local school board paid under an employment contract, the current rate of pay shall be equal to the final compensation as of the cost calculation date~~:~~

~~(a) ***(1)*** ~~Except for a classified employee of a local school board,~~ Current rate of pay shall be determined as follows:~~

- ~~1. ***(a)*** For an hourly employee paid on a seven and one-half (7 1/2) hour day, the hourly rate times 1,950;~~
- ~~2. ***(b)*** For an hourly employee paid on an eight (8) hour day, the hourly rate times 2,080;~~
- ~~3. ***(c)*** For an employee paid by the day, the daily rate times 260;~~
- ~~4. ***(d)*** For an employee paid by the week, the weekly rate times fifty-two (52);~~
- ~~5. ***(e)*** For an employee paid by the month, the monthly rate times twelve (12);~~
- ~~6. ***(f)*** For a part-time employee who averages 100 or more hours per month, the hourly rate times hours per day times 260. If the number of hours worked per day is not fixed by the employer, seven and one-half (7 1/2) hours shall be used;~~
- ~~7. ***(g)*** For an employee who receives a fixed amount in addition to an hourly, daily, weekly, monthly, or annual rate, the current rate shall include all fixed amounts, averaged into the same period;~~
- ~~8. ***(h)*** For an employee simultaneously employed in more than one (1) of the systems~~retirement system administered by the Kentucky Retirement Systems~~, the~~

higher of the combined current rate of pay, combined final rate of pay, or combined final compensation shall be used as of the cost calculation date.

~~(b) (2)~~ Final compensation shall be determined as of the cost calculation date, except that the final compensation of nonhazardous members of the County Employees Retirement System or Kentucky Employees Retirement System with an effective retirement date within the window provided in KRS 61.510(14)(b) and 78.510(14)(b), shall be based on the three (3) fiscal years with the highest average monthly earnings if the sum of the employee's service when added to his age would equal at least seventy-five (75), assuming the employee's service includes:

- ~~1. (a)~~ All service remaining on an active installment purchase agreement;
- ~~2. (b)~~ All service which the employee is eligible to purchase under KRS 61.552(2), 61.552(3), and 78.545~~[(1) and (23)(a) and (b)]~~; and
- ~~3. (c)~~ All service the employee would accrue if employment continued through December 31, 2008.

~~(c) (3)~~ The employee's age rounded to the nearest year as of the cost calculation date shall be used.

~~(d) (4)~~ The benefit factor used to determine the actuarial cost, in accordance with KRS 61.552(10)(a) and 78.545~~[61.5525]~~, shall be the benefit factor to which the employee is entitled on the first day of the month following the cost calculation date, except that the benefit factor for nonhazardous employees of the County Employees Retirement System and the Kentucky Employees Retirement System with an effective retirement date within the window provided in KRS 61.510(14)(b) and 78.510(14)(b), shall be the highest benefit factor to which the employee would be entitled, assuming ~~total~~~~[-]~~

~~[(a)]~~ ~~[An effective retirement date no later than January 1, 2009; and]~~

~~[(b)]~~ ~~[Total]~~ service as determined in paragraph (b)~~subsection (2)~~ of this ~~subsection~~~~section~~.

(2) For employees of a school board paid under an employment contract, for a purchase based on the actuarial cost, in accordance with KRS 61.552(10)(a) and 78.545, the higher of the current rate of pay, final rate of pay, or final compensation times the actuarial age factor shall be determined as follows:

(a) The current rate of pay shall be equal to the final compensation as of the cost calculation date.

(b) Final compensation shall be determined as of the cost calculation date, except that the final compensation of nonhazardous members of the County Employees Retirement System or Kentucky Employees Retirement System with an effective retirement date within the window provided in KRS 61.510(14)(b) and 78.510(14)(b) shall be based on the three (3) fiscal years with the highest average monthly earnings if the sum of the employee's service when added to his age would equal at least seventy-five (75), assuming the employee's service includes:

1. All service remaining on an active installment purchase agreement;
2. All service which the employee is eligible to purchase under KRS 61.552(2), 61.552(3), and 78.545; and
3. All service the employee would accrue if employment continued through December 31, 2008.

(c) The employee's age rounded to the nearest year as of the cost calculation date shall be used.

(d) The benefit factor used to determine the actuarial cost, in accordance with KRS 61.552(10)(a) and 78.545, shall be the benefit factor to which the employee is entitled on the first day of the month following the cost calculation date, except that the benefit factor for nonhazardous employees of the County Employees Retirement System and the Kentucky Employees Retirement System with an effective retirement

date within the window provided in KRS 61.510(14)(b) and 78.510(14)(b) shall be the highest benefit factor to which the employee would be entitled, assuming total service as determined in paragraph (b) of this subsection.

Section 8. ~~Section 5.~~ Correction Upon Discovery of Error or Omission in Service Purchase Costs.

(1) After the employee, member, or retired member has purchased service, the agency, ~~retirement system~~ may recalculate the cost of the service if, upon audit, the agency, ~~retirement system~~ determines that any of the information utilized to calculate the cost of the service was incorrect.

(2) If the recalculation results in an increase in the cost of \$100 or more, the employee or person, member, or retired member shall have thirty (30) days to pay the additional amount.

(3) If the employee, member, retired member, or the employer, fails to pay the additional amount, the employee's, member's, or retired member's service shall be reduced to the next lower increment or number of months for which the employee, member, or retired member is eligible based on the original payment, and the difference shall be refunded to the employee, member, or retired member.

Section 9. ~~Section 6.~~ Special Considerations for Purchase of Refunded or Past Service.

(1) The verified wages associated with service purchased under the provisions of KRS 61.552 and 78.545 that ~~[(1) to (5)(a) and (24), which]~~ would have qualified as creditable compensation~~[,]~~ shall be added to the employee's account and shall be used in determining the employee's final compensation.

(2) An employee purchasing service under the preceding subsection ~~paragraph~~ by increments or by installment purchase agreement shall have the service credited in chronological order beginning with the earliest service.

Section 10. ~~Section 7.~~ Incorporation by Reference.

(1) The following material is incorporated by reference:

~~[(a)] [Form 4140, "Verification of Out-of-State Service", July 2000;]~~

~~(a) [(b)] Form 4172, "Notice of Intent to Transfer Lump Sum Payment(s) to Qualified Employer Sponsored Plan," [,] April 2021 [May 2008]; [and]~~

~~(b) [(c)] Form 4170, "Direct Transfer/Rollover Authorization Form" [,] April 2021; [2002.]~~

~~(c) Form 4225, "Verification of Past Employment," April 2021;~~

~~(d) Form 4160, "Affidavit and Certification for Documentation of Service," September 2010;~~

~~(e) Form 4120, "Verification of Employment with a State University," April 2021;~~

~~(f) Form 4115, "Federal Verification," April 2021;~~

~~(g) Form 4131, "Verification of Urban-County Government Service," April 2021; and~~

~~(h) Form 4140, "Verification of Out-of-State Service," April 2021.~~

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Public Pensions Authority ~~Kentucky Retirement Systems, Perimeter Park West~~, 1260 Louisville Road, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m.

(28 Ky.R. 1005; Am. 1354; eff. 12-19-2001; 29 Ky.R. 780; 1256; eff. 11-12-2002.; 31 Ky.R. 395; eff. 11-5-2004; 33 Ky.R. 1878; 2932; eff. 4-6-207; 35 Ky.R. 124; eff. 10-3-2008; Crt eff. 1-29-2020; 48 Ky.R. 873, 2393; eff. 5-31-2022.)

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CONTACT PERSON: Michael Board, Executive Director Office of Legal Services, Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, Kentucky 40601,

phone (502) 696-8800 ext. 8647, fax (502) 696-8801, email Legal.Non-Advocacy@kyret.ky.gov.