General Q&A

2026 KPERS Employer Conference

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KPERS

Today's Format

Starting with questions that were submitted ahead of the conference.

Thanks for the great questions!

Finish with any additional questions at the end.

No question is a bad question. Don't hesitate to ask anything KPERS-related.

We will pass the microphone around for you to ask a question.

After this session, you'll have a 15-minute break to grab a snack or refresh your drink. And then find your Session 3 Breakout!

How Is Final Average Salary Calculated?

Resources

kspers.gov/employers/manual/kpers1retirement > Calculating Final Average Salary

kspers.gov/employers/manual/kpers2retirement > Calculating Final Average Salary

kspers.gov/employers/manual/kpers3retirement > Calculating Retirement Estimates

kspers.gov/members/how-much-will-i-get

How Is Final Average Salary Calculated?

KPERS 1

How Is It Calculated?
Final average salary x statutory multiplier x years of service = annual benefit

Final Average Salary
This is an average of your 12 or 16 highest annualized quarters (depending on your start date). You can see your current FAS by reviewing your annual statement or logging in to your **Member Account**. For full details of this calculation see the **Membership Guide**.

Statutory Multiplier
Service Before 2014: 1.75%
Service January 2014 and after: 1.85%
Prior years of service (service before affiliation with KPERS): 1% or 0.75%

How Is Final Average Salary Calculated?

KPERS 2

How Is It Calculated?
Final average salary x statutory multiplier x years of service = annual benefit

Final Average Salary
Your final average salary is an average of your highest 5 years of salary, excluding additional compensation, such as payments for unused sick and annual leave. You can see your current FAS by reviewing your annual statement or logging in to your **Member Account**. For full details of this calculation see the **Membership Guide**.

Statutory Multiplier
1.85% for participating service
1% or 0.75% for prior years of service (time worked for an employer before affiliation with KPERS)

How Is Final Average Salary Calculated?

KPERS 3

At retirement, both your contribution account balance and your retirement credits are used to calculate your lifetime monthly benefit, along with some actuarial factors.

For full details of how it works see the Retirement Benefits Flyer.

How Is Final Average Salary Calculated?

KP&F

How Is It Calculated?
Final average salary x statutory multiplier x years of service = annual benefit

Final Average Salary
Your final average salary is an average of the three highest salaries of your last five years of service and may include additional compensation depending on your start date. You can see your current FAS by reviewing your annual statement or logging in to your Member Account. For full details of this calculation see the Membership Guide.

Statutory Multiplier
2.5% for participating service

How Is Final Average Salary Calculated?

Judges

How Is It Calculated?
Final average salary x statutory multiplier x years of service = annual benefit

Final Average Salary
Your final average salary is an average of any three of your last ten years of service as a Judge. You can see your current FAS by reviewing your annual statement or logging in to your Member Account. For full details of this calculation see the Membership Guide.

Statutory Multiplier
Membership date before 7/1/87 - A statutory multiplier of 5% is used for up to ten years of service. Additional service over ten years is calculated at 3.5%.

Membership date on or after 7/1/87 - A statutory multiplier of 3.5% is used for calculating your retirement benefit.

What are the most common mistakes employers make…

when reporting an employee's final pay?

How to tell if a member is eligible for payouts:

- The employee **MAY NOT USE PAYOUTS** if their membership date is on or after:
  - July 1, 1993, for **school** employment.
  - June 30, 1994, for **non-school** employment
- **Payouts are** compensation the employer pays the employee in a lump-sum for unused sick leave, annual leave, comp-time, holiday pay
- Any agency affiliated in KPERS after January 1, 1994 **MAY NOT USE PAYOUTS**

Resource
https://www.kspers.gov/employers/compensationincluded.pdf

How should we handle unused vacation or sick leave…

payouts when reporting final compensation?

- If the membership date allows for it, please report them. Listing them in the certification is a very beneficial way for KPERS retirement analysts to quickly determine if the final check is appropriate for the end date reported.
- If the membership does **not** allow for payouts to be reported, pay them out as usual per your agency policies, just don't include them in the final pay you tell us about.

Why are teachers required to have everything paid out…

when they get ready to retire, which KPERS says is a break in their contract?

- If they are still receiving checks each month, they are considered to still be on payroll. KPERS requires **everyone** to be off payroll no later than the end of the month prior to their retirement.
- Licensed school employees are subject to continuing contract law so it can get a little trickier.
    - **Cheat Sheet: Summer Retirements for Schools** is a fantastic resource to help guide agencies on this topic.
    - You are also ALWAYS welcome to call & chat with KPERS staff since each member's situation is unique to them.

What should we communicate to employees who are…

considering retirement but have not finalized their plans?

Resources

kspers.gov/members/retireready

- Ask them to consider doing the following:
  - Watch a pre-recorded pre-retirement webinar.
  - Attend an in-person pre-retirement seminar.
  - Call KPERS to discuss their specific situation

What steps should HR complete when an employee…

retires, resigns or terminates employment?

Resources

kspers.gov/employers/manual/leavingemployment

Employer Checklist for when a member is retiring

- ❑ Give member a **The Standard Group Conversion Packet** and a **The Standard Life Portability Application**. *Kansas law requires you give employees notice of their life insurance conversion rights at least 15 days before end of 31-day conversion period.*
- ❑ **Login** to the EWP.
- ❑ Enter end date and select "Termination" as reason. **Quick Vid: Certifications**

If an employee is in a service purchase, have him or her contact KPERS as soon as possible. Purchase must be completed by last day on payroll.

What steps should HR complete when an employee…

retires, resigns or terminates employment?

Resources

kspers.gov/employers/manual/leavingemployment

Employer Checklist

- ❑ Give member **Leaving Employment Flyer**.
- ❑ Give member a **The Standard Group Conversion Packet** and a **The Standard Life Portability Application**.

Kansas law requires you give employees notice of their life insurance conversion rights at least 15 days before end of 31-day conversion period.

Checklist cont…

What steps should HR complete when an employee…

retires, resigns or terminates employment?

Resources

kspers.gov/employers/manual/leavingemployment

Employer Checklist (continued)

- ❑ **Login** to the EWP.
- ❑ Enter end date and select "Termination" as reason. **Quick Vid: End Dates**
- ❑ Have employees in service purchase contact KPERS as soon as possible.
- ❑ Send KPERS employee's address for future benefit communication.
- ❑ **Reminder:** "Termination" is the reason code use for employees who quit, were dismissed or transferred to another KPERS employer.

How should we handle employees who move between…

part-time and full-time positions?

Resources

kspers.gov/employers/manual/non-school > Moving To & From Covered Positions

kspers.gov/employers/manual/school > Moving To & From Covered Positions

When employees move from a covered position to a non-covered position, they stop making contributions and earning service credit. They are no longer eligible for disability coverage or group life insurance. Submit an end date for their employee record in the EWP using "Non-covered" as the reason. The system automatically generates a "non-covered" employee record. **Quick Vid: End Date**

How should we handle employees who move between…

part-time and full-time positions?

Resources

kspers.gov/employers/manual/non-school > Moving To & From Covered Positions

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If this person returns to a covered position, enter an end date in the non-covered record with a "Return to payroll" reason. If the person ends employment in the covered position, enter an end date with "Termination" reason.

https://www.kspers.gov/employers/manual/leavingemployment
What the employer should do when members move from covered/non covered.

Why does a retiree have to wait so long to work for a…

KPERS-affiliated employer, even if it's a different employer?

Kansas Public Employees Retirement System (KPERS) requires a waiting period—**60 days for retirees age 62 and older** or **180 days for retirees under age 62** (and **30 days** for KP&F/police/fire)—to satisfy **Internal Revenue Service (IRS) requirements for a bona fide retirement**.

Bona Fide Retirement Status: The IRS requires a true, complete separation from service before a public pension plan can legally pay out retirement benefits. A waiting period proves the retirement is real and not a prearranged continuation of employment.

Preventing "Double Dipping" Abuse: The rule stops public employees from retiring on paper just to start collecting a pension while immediately continuing in the exact same job without a genuine break in service.

What responsibilities does the employer have when an…

employee retires and later returns to public employment?

Resources

kspers.gov/employers/manual/workingafterretirement

Enrolling Retirees

Generally, enroll all KPERS retirees who work for your employer, even those in non-covered positions like part-time, temporary or seasonal positions and report their wages. If an employee is not a KPERS retiree (the enrollment look up will tell you), enroll them as an active member.

What responsibilities does the employer have when an…

employee retires and later returns to public employment?

Resources

kspers.gov/employers/manual/workingafterretirement

Exceptions (Do Not Enroll)

- Election poll workers
- Substitute teachers without contracts
- Referees, extra-curricular judges or ticket-takers without contracts
- Legislative staff
- Positions covered by KBOR Mandatory Retirement Plan
- Licensed nurses and direct support workers at a KPERS affiliated community developmental disability organizations (CDDOs)

What responsibilities does the employer have when an…

employee retires and later returns to public employment?

Resources

kspers.gov/employers/manual/workingafterretirement

	Question	Answer	Action
Q1	Is retiree returning to position similar to one held before retirement?	No	Go to Q2
		Yes	Enroll
Q2	Are position's activities normally performed exclusively by employees?	No	Go to Q3
		Yes	Enroll
Q3	If third-party, will contractor's services be used for a limited time?	Yes	Don't Enroll
		No	Enroll
Q4	If independent contractor, does position meet IRS criteria for an independent contractor?	No	Enroll
		Yes	Don't Enroll

Are there written procedures or reference guides we can share…

internally to ensure consistency when roles change hands?

Resources

kspers.gov/employers/manual

kspers.gov/employers/webinars-workshops

kspers.gov/employers/videos

Encourage Multi-Skilling

Knowing where to get the knowledge is important. The sections, above, found in the Employer section of kspers.gov can be a good place to get started. After staff has learned one "KPERS skill," you could encourage them to attend a specific Subject Spotlight webinar that might interest them. Or pick a QuickVid to get the basics.

Additional Questions

Questions?