

1 FINANCE AND ADMINISTRATION CABINET

2 Kentucky Public Pensions Authority

3 (Amendment)

4 105 KAR 5:202. Notification of Retirement.

5 RELATES TO: KRS 16.505 - 16.652, 61.505~~[, 61.610]~~ - 61.705, 78.510 - 78.852

6 STATUTORY AUTHORITY: KRS 61.505

7 CERTIFICATION STATEMENT:

8 NECESSITY, FUNCTION, AND CONFORMITY: KRS 61.505(1)(g) authorizes the
9 Kentucky Public Pensions Authority to promulgate administrative regulations on behalf of the
10 Kentucky Retirement Systems and the County Employees Retirement System that are consistent
11 with, and are necessary or proper in order to carry out the provisions of, KRS 16.505 to 16.652,
12 61.505~~[, 61.510]~~ to 61.705, and 78.510 to 78.852. This administrative regulation establishes the
13 use of the Form 6000, Notification of Retirement.

14 Section 1. Uses.

15 [(4)] The Form 6000, Notification of Retirement, shall be used by participants to apply
16 for:

17 (a) Retirement based on service as established in KRS 16.576, 16.577, 16.583, 61.559,
18 61.595(2), 61.597(6), 78.5510(2) through (3), 78.5512(6), 78.5514, and 78.5516; or

19 (b) Disability retirement as established in KRS 16.582, 61.600, 61.621, 61.665, 78.545,
20 78.5522, and 78.5524.

1 ~~[(2) The Form 6000, Notification of Retirement, shall be used as established by:~~

2 ~~(a) 105 KAR 1:020;~~

3 ~~(b) 105 KAR 5:200;~~

4 ~~(c) 105 KAR 3:210;~~

5 ~~(d) 105 KAR 3:310;~~

6 ~~(e) 105 KAR 5:390; and~~

7 ~~(f) 105 KAR 3:455;]~~

8 Section 2. Incorporation by Reference.

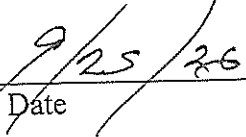
9 (1) The Form 6000, "Notification of Retirement", September 2026~~[November 2024]~~, is
10 incorporated by reference.

11 (2) This material may be inspected, copied, or obtained, subject to applicable copyright
12 law, at the Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, Kentucky
13 40601, Monday through Friday, 8 a.m. to 4:30 p.m. This material is also available on the
14 agency's website at <https://kyret.ky.gov>.

105 KAR 5:202 Notification of Retirement is approved for filing.



Ryan Barrow,
Executive Director
Kentucky Public Pensions Authority



Date

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on Monday, December 21, 2026 at 10:00 a.m. Eastern Time at the Kentucky Public Pensions Authority (KPPA), 1270 Louisville Road, Frankfort, Kentucky 40601. Individuals interested in presenting a public comment at this hearing shall notify this agency in writing no later than five (5) workdays prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made.

If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted through December 31, 2026 and shall receive the same consideration as verbal comments. Send written notification of intent to be heard at the public hearing, or written comments on the proposed administrative regulation, to the contact person.

KPPA shall file a response with the Regulations Compiler to any public comments received, whether at the public comment hearing or in writing, via a Statement of Consideration no later than the 15th day of the month following the end of the public comment period, or upon filing a written request for extension, no later than the 15th day of the second month following the end of the public comment period.

Contact person: Carole J. Catalfo
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REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

105 KAR 5:202

Contact Person: Carole J. Catalfo

Phone: (502) 696-8679

Email: Legal.Non-Advocacy@kyret.ky.gov

Subject Headings:

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes the use of Form 6000 which is required to apply for and receive retirement benefits.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to establish the use of Form 6000, "Notification of Retirement", which is required to apply for and receive retirement benefits.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 61.505(1)(g) authorizes the Kentucky Public Pensions Authority to promulgate administrative regulations on behalf of the Kentucky Retirement Systems and the County Employees Retirement System that are consistent with, and are necessary or proper in order to carry out the provisions of, KRS 16.505 to 16.652, 61.505 to 61.705, and 78.510 to 78.852. This administrative regulation establishes the use of the Form 6000, Notification of Retirement.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation assists in the effective administration of the statutes by establishing the use of Form 6000 which is required to apply for and receive retirement benefits.

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

(a) How the amendment will change this existing administrative regulation: To comply with SB 85 of the 2026 regular legislative session, this amendment adds "special needs trust" as an optional beneficiary for members to choose on the Form 6000, "Notification of Retirement", which is incorporated by reference. The amendment to this administrative regulation also removes unnecessary citations to specific regulations and accommodates recent recodification and ease of developing or revising related regulations.

(b) The necessity of the amendment to this administrative regulation: The amendment to this administrative regulation is necessary to comply with SB 85 of the 2026 regular legislative session by adding "special needs trust" as an optional beneficiary for members to choose on the Form 6000, to remove unnecessary citations to specific regulations that cite to this administrative regulation, and to accommodate recent recodification and ease of developing or revising related

regulations.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 61.505(1)(g) authorizes the Kentucky Public Pensions Authority to promulgate administrative regulations on behalf of the Kentucky Retirement Systems and the County Employees Retirement System that are consistent with, and are necessary or proper in order to carry out the provisions of, KRS 16.505 to 16.652, 61.505 to 61.705, and 78.510 to 78.852. This administrative regulation establishes the use of the Form 6000, Notification of Retirement.

(d) How the amendment will assist in the effective administration of the statutes: The amendment to this administrative regulation will assist in the administration of the statutes, and comply with SB 85 of the 2026 regular legislative session, by adding "special needs trust" as an optional beneficiary for members to choose on the Form 6000, by removing unnecessary citations to specific regulations that cite to this administrative regulation, and by accomodating recent recodification and ease of developing or revising related regulations.

(3) Does this administrative regulation or amendment implement legislation from the previous five years? (If yes, provide the year of the legislation and either the bill number or KY Acts chapter number being implemented). Yes, this amendment is to comply with SB 85 of the 2026 regular legislative session.

(4) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 433,461 participants in the Kentucky Employees Retirement System, the State Police Retirement System, and the County Employees Retirement System.

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

(a) List the actions that each of the regulated entities identified in question (4) will have to take to comply with this administrative regulation or amendment: The regulated community will be minimally impacted because only those members who wish to choose a special needs trust for their beneficiary will need to check the appropriate box on the amended form and provide certain information to implement their choice.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (4): There will be no additional costs to comply with the amendment.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (4): The regulated community will benefit from the ability to choose a special needs trust as a beneficiary.

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

this administrative regulation:

(a) Initially: There will be no additional costs because the amendment primarily revises a form allowing the selection of a special needs trust as a beneficiary.

(b) On a continuing basis: There will be no additional costs because the amendment primarily revises a form allowing the selection of a special needs trust as a beneficiary.

(7) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation or this amendment: Administrative expenses of the Kentucky Public Pensions Authority are paid from the Retirement Allowance Account (trust and agency funds).

(8) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No, an increase in fees or funding will not be necessary.

(9) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: No, this administrative regulation does not establish any fees or directly or indirectly increase any fees.

(10) TIERING: Is tiering applied? (Explain why or why not) Yes, tiering is applied only to the extent that the processes and procedures to implement a member's choice of beneficiary may require different information.

FISCAL IMPACT STATEMENT

105 KAR 5:202

Contact Person: Carole J. Catalfo

Phone: (502) 696-8679

Email: Legal.Non-Advocacy@kyret.ky.gov

(1) Identify each state statute, federal statute, or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 61.505; Senate Bill 85 of the 2026 regular legislative session.

(2) State whether this administrative regulation is expressly authorized by an act of the General Assembly, and if so, identify the act: Yes, Senate Bill 85 of the 2026 regular legislative session.

(3)(a) Identify the promulgating agency and any other affected state units, parts, or divisions: The promulgating agency is the Kentucky Public Pensions Authority. There are no other affected state units, parts, or divisions.

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

1. Expenditures:

For the first year: None.

For subsequent years: None.

2. Revenues:

For the first year: None.

For subsequent years: None.

3. Cost Savings:

For the first year: None.

For subsequent years: None.

(4)(a) Identify affected local entities (for example: cities, counties, fire departments, school districts): There are no affected local entities.

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

1. Expenditures:

For the first year: N/A

For subsequent years: N/A

2. Revenues:

For the first year: N/A

For subsequent years: N/A

3. Cost Savings:

For the first year: N/A

For subsequent years: N/A

(5)(a) Identify any affected regulated entities not listed in (3)(a) or (4)(a): There are no additional regulated entities.

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

1. Expenditures:

For the first year: N/A

For subsequent years: N/A

2. Revenues:

For the first year: N/A

For subsequent years: N/A

3. Cost Savings:

For the first year: N/A

For subsequent years: N/A

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

(a) Fiscal impact of this administrative regulation: This administrative regulation has minimal fiscal impact because the amendment primarily revises a form to allow members to choose a special needs trust as a beneficiary to comply with SB 85 of the 2026 regular legislative session.

(b) Methodology and resources used to determine the fiscal impact: The agency analyzed costs and procedures for beneficiary selection and implementation.

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

(a) Whether this administrative regulation will have a “major economic impact”, as defined by KRS 13A.010(14): No, this administrative regulation will not have a major economic impact as defined by KRS 13A.010(14).

(b) The methodology and resources used to reach this conclusion: The agency analyzed costs and procedures for beneficiary selection and implementation.

SUMMARY OF CHANGES TO MATERIALS INCORPORATED BY REFERENCE

Form 6000, Notification of Retirement, September 2026, is the ten (10) page form members use to provide notice to the agency of their retirement and provide certain information regarding retirement type, beneficiaries, payments, etc.

Changes to the previous form include:

Removing four (4) pages of guidance/instructions.

Page 1:

Revision date changed to 9/2026

Pages 2 and 3:

“Living trust” field amended to include Living Trust, Special Needs Trust, and Testamentary Trust as beneficiary options.

“Trust Tax ID” field replaced with “Trust Tax EIN or special needs trust beneficiary Social Security Number”

“Date of Trust” eliminated.

“Trustee Contact Information” includes the statement: “Our office will contact the trustee listed below following your death”.

“Testamentary Trust” field eliminated and replaced with “If the trust is a special needs trust:” with fields for the Trust’s beneficiary and the beneficiary’s birthdate.

Page 5:

Removed the federal W-4P form.