



November 2018

Employer Reporting, Compliance & Education

2018 Legislative Changes

House Bill 366 established new exceptions for county police departments and participating agencies that reemploy retirees in the position of school resource officer. Effective with the May 2018 reporting period, the following exemptions apply if legal qualifications are met:

- The employer is not required to reimburse KRS for the health insurance contribution paid on behalf of the retiree.
- The employer is not required to pay employer contributions on behalf of the retiree.

[Read more about how to qualify for these reporting exceptions.](#)

Previous Legislative Changes

In 2014 and 2016, the General Assembly established the same reporting exceptions described above for Sheriff's offices and Cities reemploying retired police officers. The current process for Sheriff's offices and Cities still applies.

[Read more about how to qualify for these reporting exceptions.](#)

Member Reemployment Requirements

All KRS retired members must adhere to reemployment law. Failure to comply with Kentucky Revised Statute 61.637 upon reemployment with a participating agency will void the member's retirement and require repayment of all benefits.

[Read more about the reemployment requirements for retired members.](#)

Questions?

If you have questions, please contact our office at 1-888-696-8810.



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