



KRS UPDATES

Amy Fields, Assistant Director
Communications Division

KRS UPDATES

TOPICS

- ① **Member and Employer Communications**
- ① **Member Updates**
- ① **Legislative Process Overview**
- ① **2019 Legislative Changes**
- ① **Website Overview**

COMMUNICATIONS

ABOUT KRS



COMMUNICATIONS

ABOUT KRS



**ACTIVE
MEMBERS**

133,419



COMMUNICATIONS

ABOUT KRS



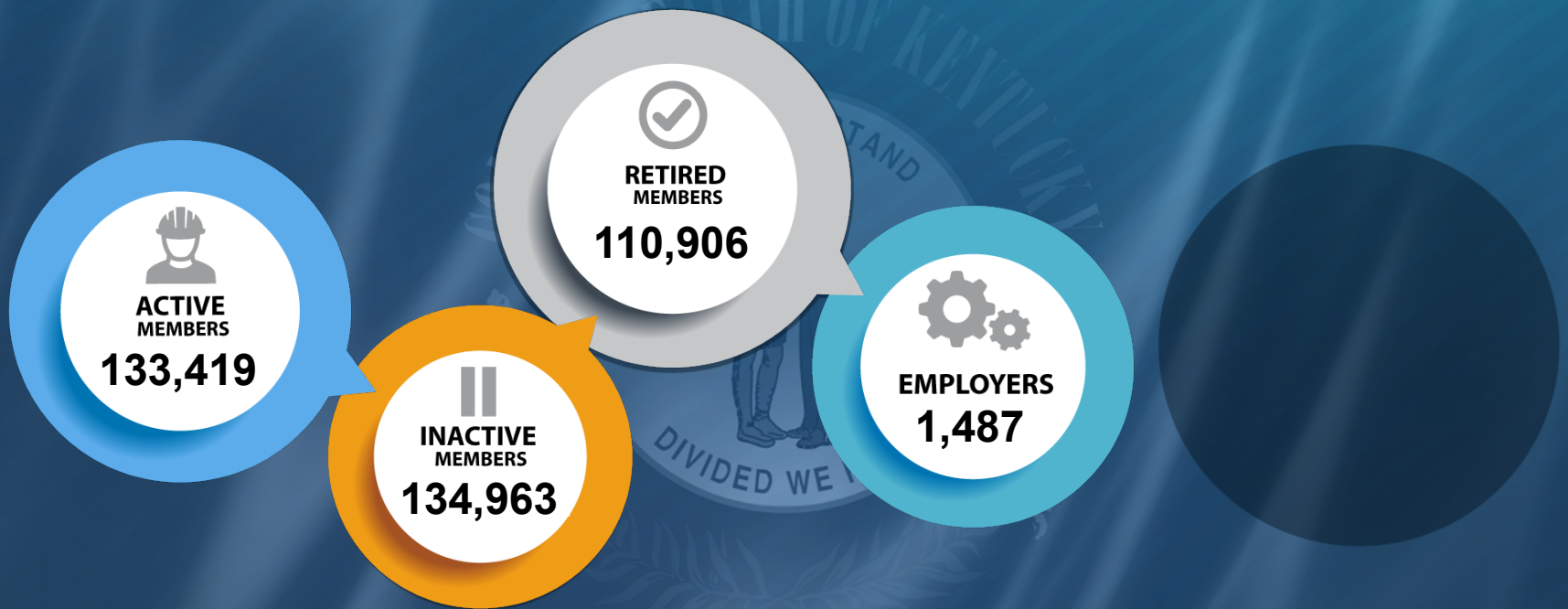
COMMUNICATIONS

ABOUT KRS



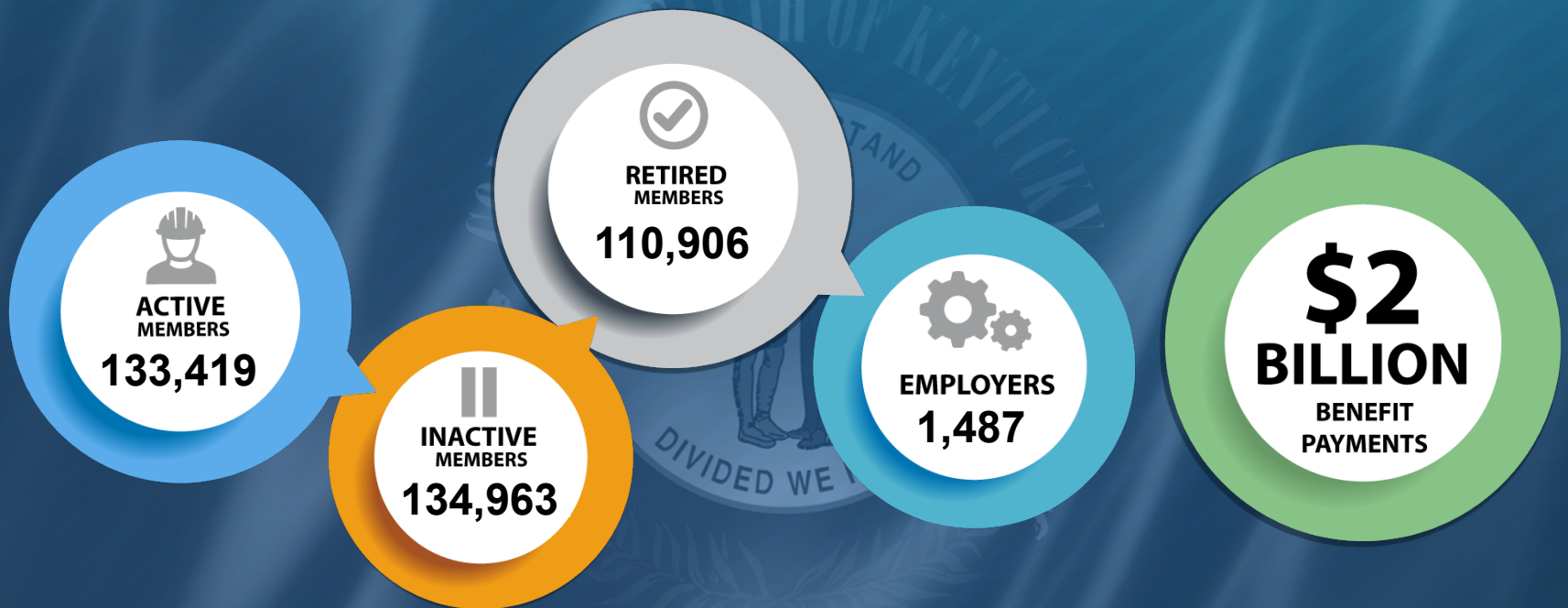
COMMUNICATIONS

ABOUT KRS



COMMUNICATIONS

ABOUT KRS



COMMUNICATIONS

OVERVIEW



KYret.ky.gov



@KYretirement



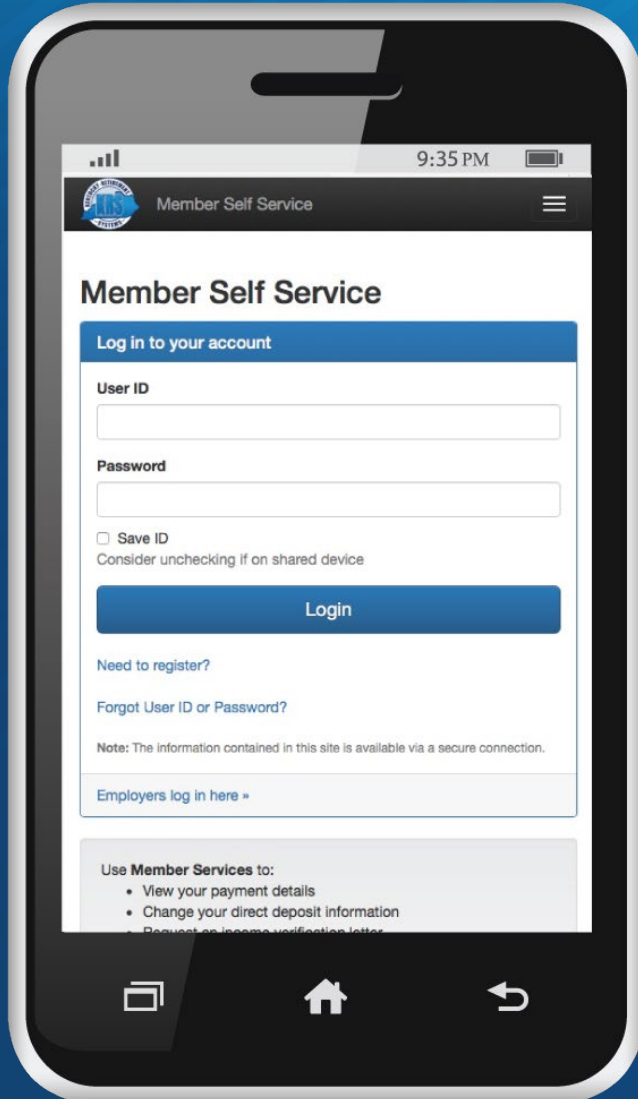
@KYretire



govDELIVERY

COMMUNICATIONS

MEMBERS



- ① Register and provide your email
- ① Log in and update your contact information to include your email

COMMUNICATIONS

MEMBERS

Kentucky Retirement Systems Spring Newsletter

Kentucky Retirement Systems sent this bulletin at 05/03/2019 01:21 PM EDT



PENSION

Spring 2019

INSIGHTS

A Newsletter for the Members and Retirees of Kentucky Retirement Systems

A KENTUCKY RETIREMENT SYSTEMS E-PUBLICATION

Kentucky Retirement Systems is responsible for the investment of funds and administration of pension and health insurance benefits for over 379,000 active and retired state and local government employees, state police officers, and nonteaching staff of local school boards and regional universities.

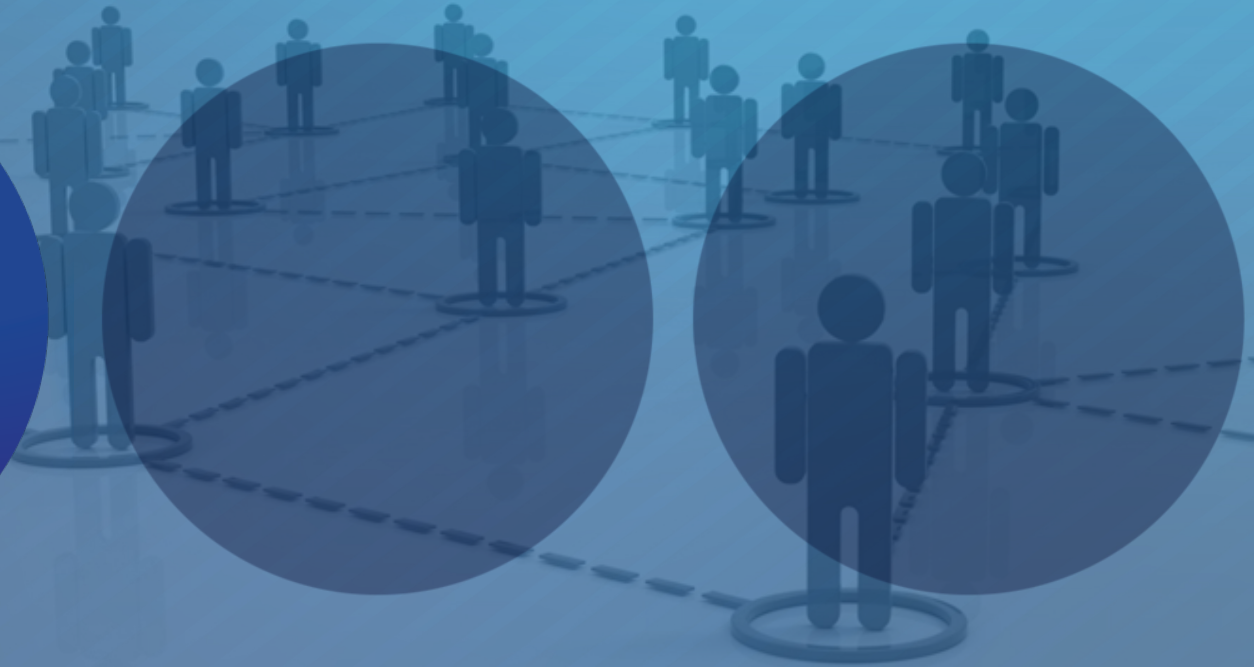
COMMUNICATIONS

EMPLOYERS



COMMUNICATIONS

EMPLOYERS



COMMUNICATIONS

EMPLOYERS



KHRIS



**SCHOOL
BOARD**



COMMUNICATIONS

EMPLOYERS



KHRIS



**SCHOOL
BOARD**



**FILE AND
WEB**

COMMUNICATIONS

EMPLOYERS



KHRIS



SCHOOL
BOARD



FILE AND
WEB



govDELIVERY

COMMUNICATIONS

EMPLOYERS



SELF SERVICE

Employer Self Service

[Log in](#)

Employer Self Service

Log in to your account

User ID

Password

☐ Save ID

Consider unchecking if on shared device

Login

Need to register? Please contact your administrator or a KRS representative.

Our self-service website is now mobile friendly.

Same web address and same features with a new look that is easy to use.

Log in using your current User ID and Password.

Use Employer Services to:

- Submit your monthly report
- Change your payment accounts
- Give employees online access
- Estimate sick leave cost
- Download new member information
- Pay outstanding invoices

Looking for other START accounts?

To log in to other START accounts, click a link at the bottom of Login.

COMMUNICATIONS

CALENDAR OF EVENTS



Q1

JANUARY

- ⦿ Legislative session begins
- ⦿ 1099Rs mailed
- ⦿ SAFRs distributed to legislators and employers
- ⦿ Board Election begins (*if an election year*)

Q2

FEBRUARY

- ⦿ Quarterly Board and Committee meetings
(*Facebook Livestream*)

Q3

MARCH

- ⦿ Pre-Retirement Education Program and Reporting
Official training registration begins

Q4

COMMUNICATIONS

CALENDAR OF EVENTS



Q1

APRIL

- ⦿ Legislative Session Ends
- ⦿ Annual Board meeting
(election of chair and vice-chair)

Q2

MAY

- ⦿ Quarterly Board and Committee meetings
- ⦿ Board Election nominations notice
(depends on election schedule)

Q3

JUNE

- ⦿ Fiscal Year End activities

Q4

COMMUNICATIONS

CALENDAR OF EVENTS



Q1

JULY

- ⦿ Fiscal Year End activities

AUGUST

- ⦿ Popular retirement month
- ⦿ Fiscal Year End activities
- ⦿ Member Annual Statements available

Q2

SEPTEMBER

- ⦿ Quarterly Board and Committee meetings

Q3

Q4

COMMUNICATIONS

CALENDAR OF EVENTS



Q1

OCTOBER

- ⦿ Non-Medicare Open Enrollment begins
- ⦿ Medicare Open Enrollment begins

Q2

NOVEMBER

- ⦿ Quarterly Board and Committee meetings

Q3

DECEMBER

- ⦿ Board meeting with approval of:
 - ⦿ Comprehensive Annual Financial Report
 - ⦿ Actuarial Valuation
 - ⦿ Contribution Rates
 - ⦿ Audit Report

Q4

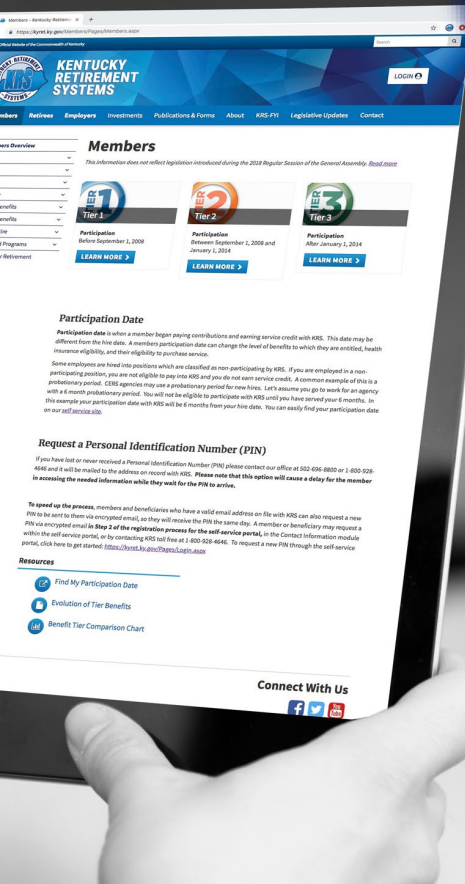
COMMUNICATIONS

Summary Annual Financial Report





MEMBER UPDATES



Share your email with KRS to receive newsletters and announcements



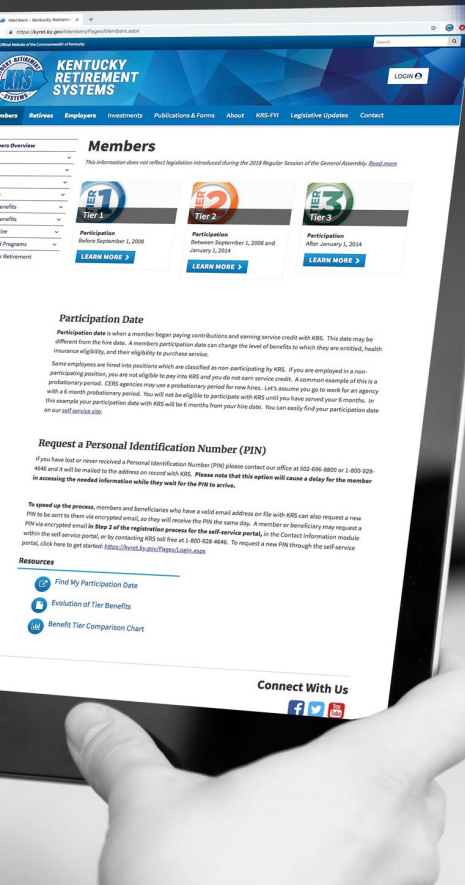
Request a new PIN in Member Self Service



Electronic balloting



MEMBER UPDATES



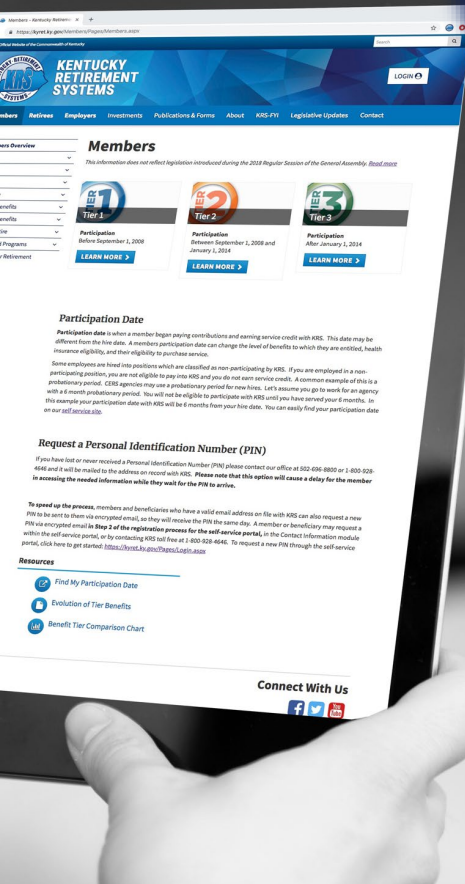
Significant increase in requests for service purchase costs and benefit estimates due to factor changes



Appointments limited to members who have filed a valid Form 6000



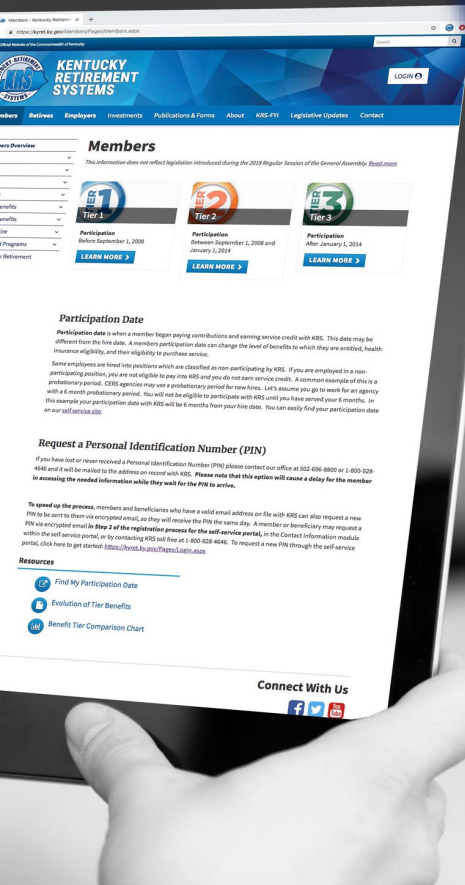
MEMBER UPDATES



Requests for retirement estimates will only be taken for members who are within one year of retirement eligibility or for members who wish to make a service purchase

TIER
3

MEMBER UPDATES



Form 2035 sent with the Member Welcome Letter



PIN letter includes steps to register for Member Self Service



Online Benefit Estimates



Member Annual Statements



Legislative Process Overview

Special Sessions
Committees
How a Bill Becomes Law



OVERVIEW

LEGISLATIVE PROCESS

KRS administers
benefits as set by state
and federal law.





OVERVIEW

LEGISLATIVE PROCESS

1,200

**Bills and
Resolutions
introduced**

**2019
SESSION**





OVERVIEW

LEGISLATIVE PROCESS



2019 SESSION



39

Could have
directly
impacted
KRS



WATCH LIST:
Daily Legislative Update



OVERVIEW

LEGISLATIVE PROCESS



2019
SESSION



26

Could have
indirectly
impacted
KRS



WATCH LIST:

Other Retirement
Related Legislation



OVERVIEW

LEGISLATIVE PROCESS



2019 **SESSION**



**7 Bills and
2 Resolutions
passed that
will directly
impact KRS**

9

LEGISLATIVE PROCESS

REGULAR SESSION

**Regular sessions
begin in January**

2020

EVEN NUMBERED YEARS

- **cannot go past April 15**
- **biennial budget set**

2019

ODD NUMBERED YEARS

- **cannot go past March 30**
- **no budget**

LEGISLATIVE PROCESS

SPECIAL SESSION



SPECIAL SESSIONS



Called by the Governor by Executive Order



Agenda set by the Governor



Legislature may adjourn without taking action

LEGISLATIVE PROCESS

COMMITTEES

LEGISLATIVE COMMITTEES

**STANDING
COMMITTEE**

**INTERIM
JOINT
COMMITTEE**

**SPECIAL
COMMITTEE**

**STATUTORY
COMMITTEE**

LEGISLATIVE PROCESS

COMMITTEES

**STANDING
COMMITTEE**

STANDING COMMITTEE

Meetings during regular session



**Senate State & Local Government
Committee**



**House State Government
Committee**



LEGISLATIVE PROCESS

COMMITTEES

INTERIM
JOINT
COMMITTEE

INTERIM JOINT COMMITTEE

Meets between sessions (June – December)



Interim Joint Committee
State Government



LEGISLATIVE PROCESS

COMMITTEES

SPECIAL COMMITTEE

SPECIAL COMMITTEE

Primarily function during the interim to
study a specific topic



PUBLIC PENSION WORKING GROUP

- Established in 2019
- Pension review and analysis



LEGISLATIVE PROCESS

COMMITTEES

**STATUTORY
COMMITTEE**

STATUTORY COMMITTEE

May meet year round



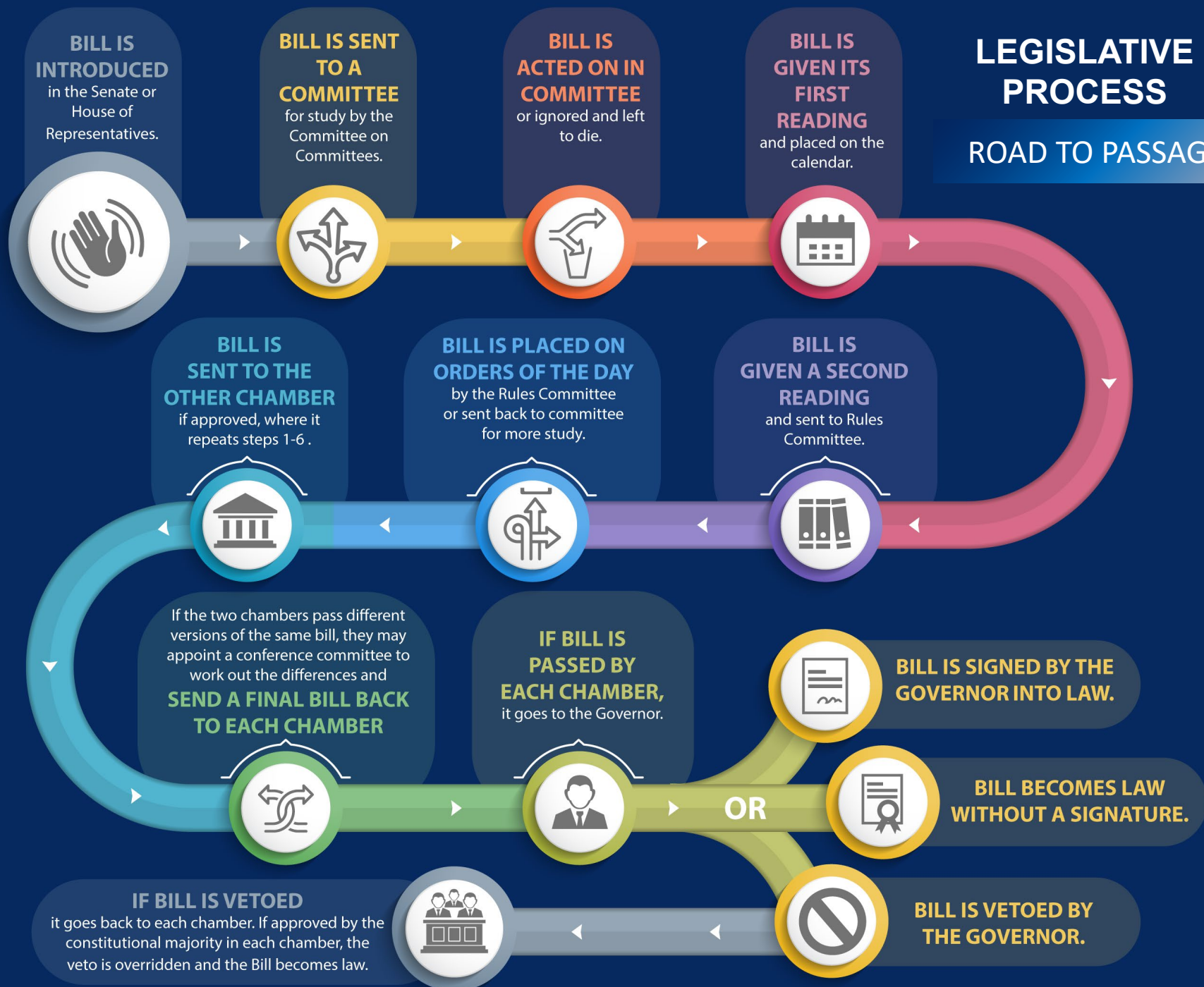
PUBLIC PENSION OVERSIGHT BOARD

- Established in 2013
- Assists with review, analysis and oversight of the administration, benefits, investments, funding and laws
- Monthly meetings



LEGISLATIVE PROCESS

ROAD TO PASSAGE



LEGISLATIVE PROCESS

DAILY UPDATES

Ky.gov An Official Website of the Commonwealth of Kentucky

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2019 Legislative Summary

The following is a summary of the seven Bills and two Resolutions passed during the 2019 Regular Session of the Kentucky General Assembly that will have an impact on Kentucky Retirement Systems (KRS). Unless otherwise noted, the new legislation will take effect 90 days following the end of the Session (approximately June 29, 2019). The Kentucky Attorney General will determine the official date.

Additional information will be made available on this website over the next several weeks, as we complete our review of the bills and update our publications and procedures. We invite you to check this site on a regular basis and follow us on our social media outlets for the latest information.

Please click on the hyperlink to read each bill in its entirety:

1. [House Bill 55](#), signed by the Governor on March 26.

SUMMARY: The bill voids the retirement of an elected official participating in KRS who retires and is elected to the same office within twelve (12) months of retiring.



LEGISLATIVE PROCESS

GOVERNMENT BRANCHES

LEGISLATIVE BRANCH



EXECUTIVE BRANCH



JUDICIAL BRANCH





2019 LEGISLATIVE UPDATE

TOPIC: KRS GOVERNANCE

TOPIC: RETIRED REEMPLOYED

TOPIC: VOLUNTARY CESSATION



LEGISLATIVE UPDATE

2019 REGULAR SESSION



- ◎ **Effective June 27, 2019 unless otherwise noted.**
- ◎ **We are currently reviewing the bills and updating our publications and procedures to reflect the changes that occurred during this Session.**



LEGISLATIVE UPDATE

2019 REGULAR SESSION



- ◎ **Members should refer to our website at kyret.ky.gov for updated information.**
- ◎ **Employers will receive email updates.**



LEGISLATIVE UPDATE

TOPIC: KRS GOVERNANCE

HOUSE BILL 80

HOUSE BILL 80

HOUSE BILL 489

SENATE
RESOLUTION
206 and 207

- ⦿ **KRS Housekeeping Bill**
- ⦿ **Allows electronic balloting for Trustee elections.**
- ⦿ **Synchronizes the CERS election cycles.**
- ⦿ **Grants KRS more authority to work cooperatively with participating agencies who are delinquent with their monthly reporting requirements.**



LEGISLATIVE UPDATE

TOPIC: KRS GOVERNANCE

HOUSE BILL 489

- ⦿ Enhances previous legislation designed to improve governance of investments.
- ⦿ Requires KRS investment staff and investment consultants to comply with certain federal statutes, rules, and regulations applicable to investment managers.

HOUSE BILL 80

HOUSE BILL 489

SENATE
RESOLUTION
206 and 207

LEGISLATIVE UPDATE

TOPIC: KRS GOVERNANCE

SENATE RESOLUTION 206 and 207

HOUSE BILL 80

HOUSE BILL 489

SENATE
RESOLUTION
206 and 207

- ⦿ Gubernatorial appointees to the KRS Board of Trustees require Senate confirmation.
- ⦿ Confirmed reappointments of John Chilton and David Harris.
- ⦿ Terms expire on June 17, 2022.





LEGISLATIVE UPDATE

TOPIC: RETIRED REEMPLOYED CHANGES

SENATE BILL 1

SENATE BILL 1

HOUSE BILL 55

HOUSE BILL 162

HOUSE BILL 381

HOUSE BILL 419

- ⦿ Special Law Enforcement Officers (SLEOs) will be treated the same as School Resource Officers (SROs) for retired reemployed purposes.
- ⦿ The process that is in place for SROs currently will extend to the SLEOs.
- ⦿ Effective March 11, 2019 *emergency clause*.



LEGISLATIVE UPDATE

TOPIC: RETIRED REEMPLOYED CHANGES

HOUSE BILL 55

SENATE BILL 1

HOUSE BILL 55

HOUSE BILL 162

HOUSE BILL 381

HOUSE BILL 419

- ⦿ Voids the retirement of an elected official participating in KRS who retires and is elected to the same office within 12 months of retiring.



LEGISLATIVE UPDATE

TOPIC: RETIRED REEMPLOYED CHANGES

HOUSE BILL 162

SENATE BILL 1

HOUSE BILL 55

HOUSE BILL 162

HOUSE BILL 381

HOUSE BILL 419

- ⦿ Exempts employers from paying contributions on a retiree employed as a school security officer.



LEGISLATIVE UPDATE

TOPIC: RETIRED REEMPLOYED CHANGES

HOUSE BILL 381

SENATE BILL 1

HOUSE BILL 55

HOUSE BILL 162

HOUSE BILL 381

HOUSE BILL 419

- ⦿ Allows postsecondary institutions to employ retired police officers who meet certain eligibility requirements.



LEGISLATIVE UPDATE

TOPIC: RETIRED REEMPLOYED CHANGES

HOUSE BILL 419

SENATE BILL 1

HOUSE BILL 55

HOUSE BILL 162

HOUSE BILL 381

HOUSE BILL 419

- ⦿ Retired members who return to work with a participating agency 12 months after their initial retirement date no longer have to notify KRS of their return to employment.
- ⦿ Did not change the bona fide separation from service requirement.
- ⦿ Did not change the required duration of separation from service before reemploying with a participating agency.

LEGISLATIVE UPDATE

TOPIC: VOLUNTARY CESSATION

HOUSE BILL 358

HOUSE BILL 358

- ⦿ House Bill 358 was vetoed by the Governor on April 9, 2019.
- ⦿ Impacts the contribution rate quasi-state employers will pay effective July 1, 2019.
- ⦿ The Governor has stated he will call a Special Session of the General Assembly prior to July 1, 2019.

The background of the slide features a grayscale image of the Kentucky State Capitol building. The top portion shows the large, ornate dome with its lantern. Below the dome, the classical facade of the building is visible, featuring a series of tall columns and a pediment with sculptural reliefs. The text of the slide is overlaid on this image, with some elements in white boxes or against a blue gradient.

LEGISLATIVE UPDATE

2019 Special Session

HOUSE BILL 1

HOUSE BILL 1

- ⊙ Sets the employer contribution rate at 49.47%, retroactive to July 1, 2019 for KERS quasi-governmental agencies
- ⊙ Establishes a one-time voluntary cessation window for KERS quasi-governmental agencies
- ⊙ Form 7726 – Request for Estimated Actuarial Cost of Voluntary Cessation From KERS

COMMUNICATIONS

TRAINING SURVEY



Employer Reporting,
Compliance & Education
KHRIS Reporting Official Training

Additional comments or suggestions for the
your training and information needs.



Employer Reporting,
Compliance & Education
KHRIS Reporting Official Training

2019 Reporting Official Training Survey

1. Did you attend the Pre-Retirement Education Program (PREP) today?
☐ YES ☐ NO
2. How long have you been an employer contact?
☐ 1-5 years ☐ 6-10 years ☐ 11-15 years
☐ 16-20 years ☐ 20+ years
3. Was this the first time you attended a KRS employer training?
☐ YES ☐ NO
4. Did you find the presenters to be knowledgeable?
Very Knowledgeable

10	9	8	7	6	5	4	3	2	1
----	---	---	---	---	---	---	---	---	---

Not Knowledgeable
5. Did you find the topics presented at the training informative?
Very Informative

10	9	8	7	6	5	4	3	2	1
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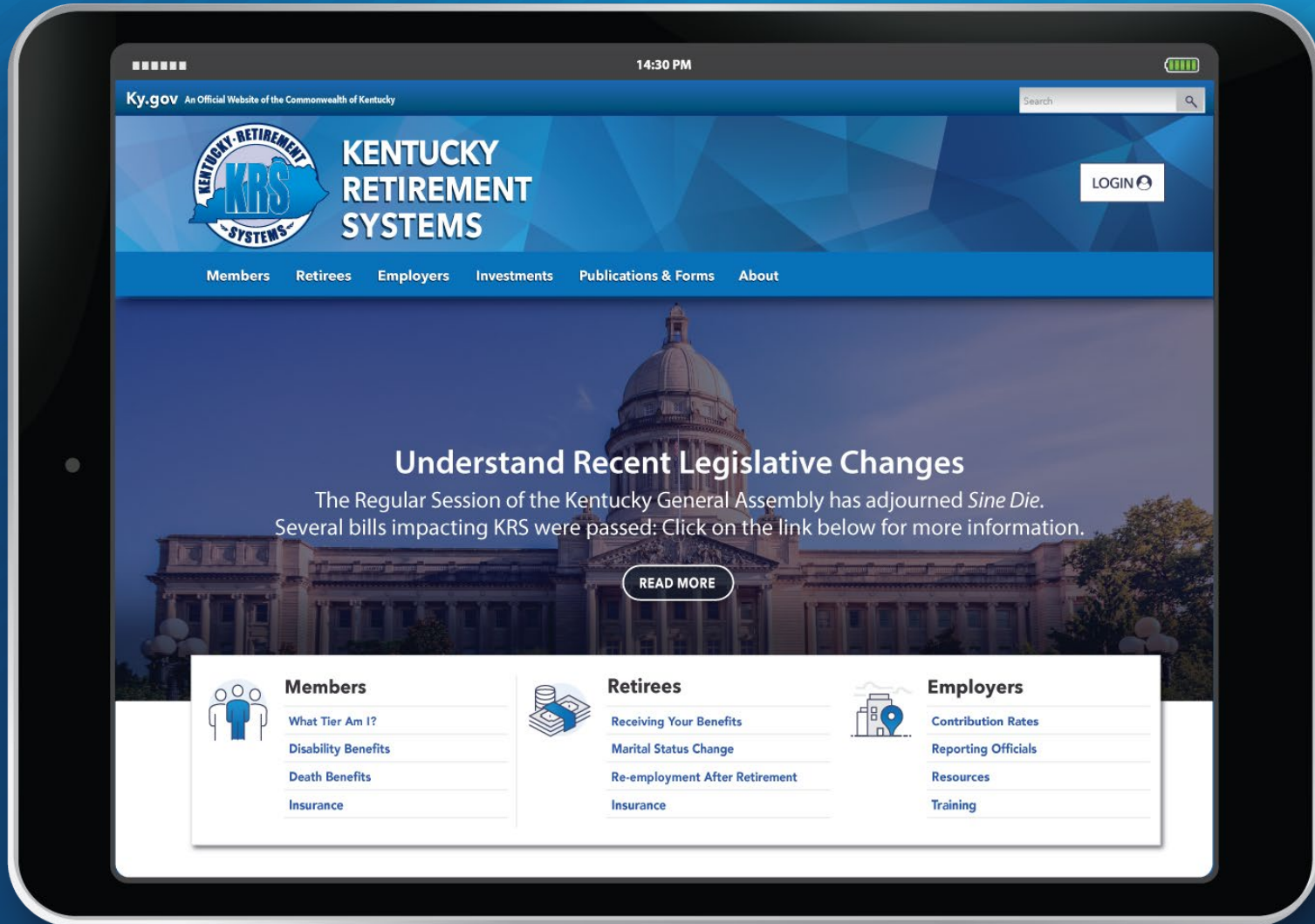
Not Informative
6. What topic(s) did you find most beneficial?
7. What topic would you like to receive additional training or information on from KRS?
8. How likely would you be to recommend this training course to a friend or colleague?
Very Likely

10	9	8	7	6	5	4	3	2	1
----	---	---	---	---	---	---	---	---	---

Not Likely

COMMUNICATIONS

WEBSITE OVERVIEW



WEBSITE OVERVIEW

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Tier 2 


Tier 3 

Insurance 

Survivor Benefits 

Disability Benefits 

Ready to Retire 

Outreach and Programs 

Managing Your Retirement
Account

Members



Tier 1

Participation

Before September 1, 2008

[LEARN MORE >](#)



Tier 2

Participation

Between September 1, 2008 and
January 1, 2014

[LEARN MORE >](#)



Tier 3

Participation

After January 1, 2014

[LEARN MORE >](#)

WEBSITE OVERVIEW

RETIREES



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Reemployment After Retirement

Survivor Benefits

Disability Benefits

Insurance



Retiree Self Service

Retiree Outreach



Cost of Living Adjustments (COLAs)

Reemployment After Retirement

Most members pursue personal interests after retirement — the reward for their service to the public. Some members use retirement to begin a second career, and others return to work for financial reasons. KRS retirees should be aware of the requirements, and potential consequences, of accepting employment with any agency participating in any of the systems administered by KRS.

The following is an overview of the requirements of Kentucky Revised Statute 61.637, the employment after retirement statute. Please refer to our [Reemployment after Retirement Handbook](#) for complete information.

Prior to Retirement

Kentucky law prohibits a member from having a prearranged agreement, prior to his or her effective retirement date, to return to employment in any position with any participating agency. The member must certify on the [Form 6000](#), "Notification of Retirement" that no prearranged agreement exists prior to retirement.

Twelve Month Rule

Within twelve (12) months of retirement: If a retired member seeks employment or begins serving as a volunteer with a participating agency within twelve (12) months of his or her effective retirement date, both the member and participating

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Office of Investments Team

Investments Dictionary

Investments

The Board of Trustees is charged with the responsibility of investing the Systems' assets to provide for the benefits of the members of the Systems. To achieve that goal, the Board follows a policy of thoughtfully growing our asset base while protecting against undue risk and losses in any particular investment area.

The Board recognizes its fiduciary duty to not only invest the funds in compliance with the Prudent Person Rule, but also to manage the funds in continued recognition of the basic long-term nature of the Systems. In carrying out their fiduciary duties, the Trustees have set forth clearly defined investment policies, objectives and strategies for both the pension and insurance portfolios.

This section of the website introduces our Office of Investments Team, provides an extensive dictionary of investment terms, and contains an Investments Library where you can find information about our diverse holdings, review manager contracts and fees, and read monthly and quarterly investment reports.

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Summary Annual Financial
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Actuarial Valuations

External and State Audits

Member Frequently Asked
Questions

Senate Bill 104 Frequently Asked
Questions

Member Newsletters

Books and Guides

Members

> [Summary Plan Description](#)

> [Tier 1 Guide](#)

> [Tier 2 Guide](#)

> [Tier 3 Guide](#)

> [KRS Benefit Tier Comparison](#)

> [KRS Disability Retirement Brochure](#)

> [Member Self Service How To Sheet](#)

> [PY 2019 PREP Handbook](#)

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About KRS

Our Six Mandates:

1. Strive for appropriate funding for all plans.
2. Provide members with efficient access to information and helpful counseling to meet their individual needs.
3. Manage the assets in accordance with each plan's needs while adding value to a passive portfolio.
4. Communicate effectively with all constituents, while ensuring appropriate transparency.
5. Maintain a work environment that promotes employee effectiveness, morale, and retention.
6. Insist on a culture of continuous enhancement to everything we do.

WEBSITE OVERVIEW

KRS – F.Y.I.



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Legislative Updates

KRS- F.Y.I.

KRS - F.Y.I. is your direct connection to current, factual information about your KRS-administered benefits. This is where you can find our response to rumors, press coverage, interesting topics, and other information about the Systems. Be the first to learn of organizational announcements, and stay informed about upcoming events that are important to you.



F.Y.I.

For Your Information

Requirements for Scheduling a Counselor Appointment



Actuarial assumptions and the Quasi-Governmental Employers issue



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Update on HB1

House Bill 1(Quasi-Governmental Agency pension issue) passed July 24, 2019 during the 2019 Special Legislative Session. Updates concerning the legislative changes will be posted to the website after KRS staff has fully reviewed the bill. Please continue to monitor our website for updates.


2019 Special Legislation Session

On Thursday, July 18, Governor Matt Bevin issued an official proclamation calling the Kentucky General Assembly into Special Session, beginning Friday, July 19 at 8 a.m. Eastern time.

We invite you to regularly visit our website and follow us on social media for the latest information about the Special Session.

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Contribution Rates

Contribution Rates



Recommended employer contribution rates are determined by the annual actuarial valuation and presented to the Board of Trustees for approval. Actual employer contribution rates are set by the General Assembly in the biennial budget. Each employer is required to contribute at the rate set by law. Please note that employer contribution rates are subject to change depending on future actions of the General Assembly. Employer contributions are paid on creditable compensation earned by each employee eligible for membership in KRS.

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GASB Overview

The GASB logo features the letters "GASB" in a large, bold, blue sans-serif font. A stylized graphic of three parallel diagonal lines is positioned between the "A" and "S".

Governmental
Accounting
Standards Board

The GASB standards are recognized as authoritative by state and local governments, state Boards of Accountancy, and the American Institute of CPAs (AICPA). The GASB develops and issues accounting standards through a transparent and inclusive process intended to promote financial reporting that provides useful information to taxpayers, public officials, investors, and

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Reporting
Officials



Each employer designates one individual as the primary Reporting Official. The primary Reporting Official is responsible for ensuring that the monthly report is submitted correctly and on time, invoices are reviewed and paid in a timely manner, checking the monthly packet for pertinent information, and answering inquiries from KRS.

The Division of Employer Reporting, Compliance and Education (ERCE) has three teams based on reporting method: School Board, File/Web, and KHRIS (employers reported by the Personnel Cabinet). Each team can assist employers with questions about reporting, compliance, error resolution and other agency needs. Please contact [your ERCE team](#) with any questions.

Find your ERCE Representative Here

Find in

Employer Code	Employer Name	ERCE Representative	Team
J734	ACCESS TO JUSTICE FOUNDATION	Brittney Williams	File/Web

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Contacts



Employer Hotline 1-888-696-8810

Management

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School Board Manager	Lisa.Stivers@kyret.ky.gov	502-696-8496

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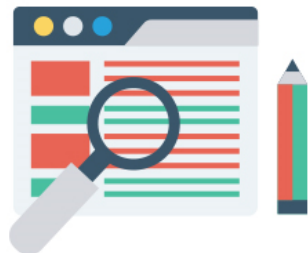
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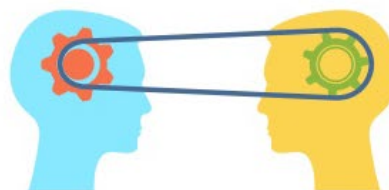
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2019 Training Schedule

The Divisions of Member Services and Employer Reporting, Compliance & Education are partnering again this year to offer Reporting Official training with the Pre-Retirement Education Program (PREP). This is an opportunity for employers to have a full day of KRS training.

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Form 6000: Filling out Section H

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**FORM 6000:
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Reemployment

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](#)

Prior to retirement:

Kentucky law prohibits a member from having a prearranged agreement, prior to his or her effective retirement date to return to employment in any position with any agency participating in any of the systems administered by Kentucky Retirement Systems (KRS). KRS administers the Kentucky Employees Retirement System, County Employees Retirement System and State Police Retirement System. The member must certify on the Form 6000, "Notification of Retirement" submitted prior to retirement that no prearranged agreement exists.

Following retirement:

Reemployment as an Employee with a participating agency: In 2019, the General Assembly passed [House Bill 419](#) amending Kentucky Revised Statutes [61.590](#) and [61.637](#) regarding reemployment of a retiree with a participating agency in KRS. [Read More](#)

Reemployment as an Independent Contractor/Leased Employee with a participating agency: In 2019, the General Assembly passed [House Bill 419](#) amending Kentucky Revised Statutes [61.590](#) and [61.637](#) regarding reemployment of a retiree as



LEGAL NOTICE

This presentation is written in plain language for use by public employers and employees who are subject to coverage under the Kentucky Retirement Systems. It is not intended as a substitute for federal or state law, namely the Kentucky Revised Statutes, the Kentucky Administrative Regulations, or the Internal Revenue Code, nor will its interpretation prevail should a conflict arise between it and the Kentucky Revised Statutes, Kentucky Administrative Regulations, or Internal Revenue Code. Rules governing the retirement system are subject to change periodically either by statute of the Kentucky General Assembly, regulation of the Kentucky Retirement Systems, or regulation of the Internal Revenue Code. If you have questions about this material, please contact our office or seek legal advice from your attorney. Notwithstanding the foregoing, upon the discovery of any error or omission in system records, the system shall correct all records including but not limited to, membership in the system, service credit, member and employer contributions, and benefits paid and payable. See KRS 61.685.



Questions?