

1 AN ACT relating to Kentucky Employees Retirement System employers.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 61.565 is amended to read as follows:

4 (1) (a) Each employer participating in the State Police Retirement System as
5 provided for in KRS 16.505 to 16.652 and the Kentucky Employees
6 Retirement System as provided for in KRS 61.510 to 61.705 shall contribute
7 annually to the respective retirement system an amount determined by the
8 actuarial valuation completed in accordance with KRS 61.670 and as specified
9 by this section. Employer contributions for each respective retirement system
10 shall be equal to the sum of the "normal cost contribution" and the "actuarially
11 accrued liability contribution."

12 (b) For purposes of this section, the normal cost contribution shall be computed as
13 a percentage of pay and shall be an annual amount that is sufficient when
14 combined with employee contributions to fund benefits earned during the year
15 in the respective system. The amount shall be:

- 16 1. Paid as a percentage of creditable compensation reported for each
17 employee participating in the system and accruing benefits; and
18 2. The same percentage of pay for all employees who are participating in
19 the same retirement system, except that separate percentage rates shall
20 be developed in each system for those employers whose employees are
21 participating in hazardous duty retirement coverage as provided by KRS
22 61.592.

23 (c) For purposes of this section, the actuarially accrued liability contribution for
24 all employers, except for contributions paid by nonhazardous employers in the
25 Kentucky Employees Retirement System on or after July 1, 2021, shall be:

- 26 1. Computed by amortizing the total unfunded actuarially accrued liability
27 of each system over a closed period of thirty (30) years beginning with

1 the 2019 actuarial valuation using the level percentage of payroll
2 amortization method, except that any increase or decrease in the
3 unfunded actuarially accrued liability occurring after the completion of
4 the 2019 actuarial valuation shall be amortized over a closed period of
5 twenty (20) years beginning with the actuarial valuation in which the
6 increase or decrease in the unfunded actuarially accrued liability is
7 recognized. An increase or decrease in the unfunded actuarially accrued
8 liability may result from, but not be limited to, legislative changes to
9 benefits, changes in actuarial methods or assumptions, or actuarial gains
10 or losses;

11 2. Paid as a percentage of payroll on the creditable compensation reported
12 for each employee participating in the system and accruing benefits; and
13 3. The same percentage of pay for all employees who are participating in
14 the same retirement system, except that separate percentage rates shall
15 be developed in each system for those employers whose employees are
16 participating in hazardous duty retirement coverage as provided by KRS
17 61.592.

18 (d) 1. For purposes of this section, the actuarially accrued liability contribution
19 for nonhazardous employers in the Kentucky Employees Retirement
20 System on or after July 1, 2021:

21 a. Shall be an annual dollar amount that is sufficient to amortize the
22 total unfunded actuarially accrued liability of the system over a
23 closed period of thirty (30) years beginning with the 2019 actuarial
24 valuation using the level percentage of payroll amortization
25 method, except that any increase or decrease in the unfunded
26 actuarially accrued liability occurring after the completion of the
27 2019 actuarial valuation shall be amortized over a closed period of

1 twenty (20) years beginning with the actuarial valuation in which
2 the increase or decrease in the unfunded actuarially accrued
3 liability is recognized. An increase or decrease in the unfunded
4 actuarially accrued liability may result from but not be limited to
5 legislative changes to benefits, changes in actuarial methods or
6 assumptions, or actuarial gains or losses;

7 b. Shall be prorated to each individual nonhazardous employer in the
8 Kentucky Employees Retirement System by multiplying the annual
9 dollar amount of the actuarially accrued liability contribution for
10 the system as determined by subdivision a. of this subparagraph by
11 the individual employer's percentage of the system's total
12 actuarially accrued liability as of the June 30, 2019, actuarial
13 valuation which shall be determined solely by the system's
14 consulting actuary and assigned to each employer based upon the
15 last participating employer of the member or retiree as of June 30,
16 2019. The individual employer's percentage of the system's total
17 actuarially accrued liability as of the June 30, 2019, actuarial
18 valuation shall be used to determine the individual employer's
19 prorated dollar amount of the system's actuarially accrued liability
20 contribution in all future fiscal years of the amortization period or
21 periods, except that the employer's percentage shall be adjusted to
22 reflect any employer who voluntarily or involuntarily ceases
23 participation as provided by KRS 61.522 and except as provided
24 by subparagraphs 4. and 5. of this paragraph. For purposes of this
25 subdivision, all executive branch departments, program cabinets
26 and their respective departments, and administrative bodies
27 enumerated in KRS 12.020, and any other executive branch

1 agencies administratively attached to a department, program
2 cabinet, or administrative body enumerated in KRS 12.020, shall
3 be considered a single individual employer and only one (1) value
4 shall be computed for these executive branch employers. For
5 purposes of this subdivision, all employers of the legislative
6 branch, including the Legislative Research Commission and the
7 General Assembly that covers legislators and staff who participate
8 in the Kentucky Employees Retirement System, shall be
9 considered a single individual employer and only one (1) value
10 shall be computed for these employers. For purposes of this
11 subdivision, all employers of the judicial branch, including the
12 Administrative Office of the Courts, the Judicial Form Retirement
13 System, and all master commissioners, shall be considered a single
14 individual employer and only one (1) value shall be computed for
15 these employers. Upon request by any nonhazardous employer
16 covered by this paragraph, the system shall provide the
17 requesting employer with any:
18 i. Demographic, financial, or actuarial data and information,
19 as determined by the employer, on any employee or retiree
20 that was assigned to the employer to determine the
21 individual employer's share of the system's total actuarially
22 accrued liability; and
23 ii. Actuarial methodology or calculations used to determine
24 the individual employer's share of the system's total
25 actuarially accrued liability, including but not limited to
26 identifying information, as determined by the employer, for
27 each assigned employee or retiree; demographic

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information or data, as determined by the employer, for each assigned employee or retiree; financial information or data, as determined by the employer, for each assigned employee or retiree; and actuarial information or data as determined by the employer for each assigned employee or retiree;

c. Shall be payable by an individual employer in equal monthly dollar installments during the fiscal year in accordance with the reporting requirements specified by KRS 61.675 so that the individual employer pays its full prorated dollar amount of the actuarially accrued liability contribution as determined by subdivision b. of this subparagraph; and

d. Notwithstanding subdivision b. of this subparagraph for those individual participating employers who are local and district health departments governed by KRS Chapter 212, community mental health centers, and employers whose employees are not subject to KRS 18A.005 to 18A.200, who received or were eligible to receive a distribution of general fund appropriations in the 2018-2020 biennial executive branch budget to assist in paying retirement costs under 2018 Ky. Acts ch. 169, Part I, G., 4., (5); 2018 Ky. Acts ch. 169, Part I, G., 5., (2); or 2018 Ky. Acts ch. 169, Part I, G., 9., (2), shall not, once the initial dollar amounts are established in accordance with this paragraph, be adjusted in terms of dollars paid by the individual employer, except that adjustments shall be made by the system upon completion of an actuarial investigation as provided by KRS 61.670, so long as at least four (4) years have passed since the last adjustment to the actuarially

1 accrued liability contribution for these employers. The provisions
2 of this subdivision shall not be interpreted to mean that employers
3 described by this subdivision may continue paying the dollar value
4 of contributions or employer contribution rates established or paid
5 by the employer in budget periods occurring prior to July 1, 2021.

- 6 2. Individual employers, solely for purposes of collecting employer
7 contributions from various fund sources during the fiscal year, may
8 convert the actuarially accrued liability contribution established by this
9 paragraph to a percentage of pay and may adjust the percent of pay
10 during the fiscal year in order to pay the required dollar value of
11 actuarially accrued liability contribution required by this paragraph. No
12 provision of this subparagraph shall be construed to reduce an individual
13 employer's actuarially accrued liability contribution as otherwise
14 provided by this paragraph.
- 15 3. The provisions of this paragraph shall not apply to those employers who
16 cease participation as provided by KRS 61.522.
- 17 4. In the event an individual Kentucky Employees Retirement System
18 nonhazardous employer who is required to pay an actuarially accrued
19 liability contribution as provided by this paragraph and as calculated
20 from the 2019 actuarial valuation or subsequent valuations, merges with
21 another employer or entity, forms a new or separate employer or entity,
22 or splits or separates operations into multiple employers or entities, the
23 system shall, except for those employers or entities who pay the costs to
24 cease participation as provided by KRS 61.522, have full authority to
25 assign a portion or all of the total actuarially accrued liability
26 contribution to the merged, new, split, or separate employers or entities,
27 regardless of whether or not the merged, new, split, or separate

1 employers or entities participate in the system. In the case of a district
2 health department established pursuant to KRS Chapter 212, which
3 ceases to operate or which has a county or counties that withdraw from
4 the district health department, the systems shall assign the total
5 actuarially accrued liability contribution based upon the proportion of
6 taxable property of each county as certified by the Department for Public
7 Health in the Cabinet for Health and Family Services in accordance with
8 KRS 212.132. The system shall establish by administrative regulations
9 the process of assigning actuarially accrued liability contributions as
10 authorized by this subparagraph.

- 11 5. a. An employer who is not in the executive, legislative, or judicial
12 branch of Kentucky state government as enumerated in
13 subparagraph 1.b. of this paragraph may on or before July 1, 2021,
14 appeal to the board regarding any current or former employees or
15 retirees the employer believes should not be used to determine the
16 employer's percentage of the system's total actuarially accrued
17 liability. The only appeals that shall be submitted by the employer
18 or considered by the board shall be potential errors where the last
19 participating employer is in dispute, situations where employees of
20 the employer were hired through a contract between the executive
21 branch and the employer for the employee to provide services to
22 the executive branch, or situations where a community mental
23 health center was contracted to provide services at a facility
24 previously operated by the executive branch. The employer shall
25 submit the information required by the board to verify potential
26 errors or contract employees with employers.

- 27 b. The board shall review and issue a final determination regarding

1 any appeals by December 31, 2021. In situations where the board
2 determines the last participating employer was incorrect and
3 should be assigned to another employer, the system shall, effective
4 for employer contributions payable on or after July 1, 2022, assign
5 the cost to the executive branch until such time ownership of the
6 liability can be determined and assigned to the correct employer. In
7 situations where the board determines certain employees of
8 employers were hired through a contract between the executive
9 branch and the employer for an employee or employees to provide
10 services to the executive branch, those liabilities shall, effective for
11 employer contributions payable on or after July 1, 2022, be
12 assigned to the executive branch. In situations where the board
13 determines the community mental health center was contracted to
14 provide services at a facility previously operated by the executive
15 branch, the liabilities for employees providing services at that
16 facility shall be assigned to the executive branch.

17 c. No appeal shall be submitted by the employer or considered by the
18 board regarding the assumptions or methodology used by the
19 actuary to determine a particular employer's percentage of the
20 system's total actuarially accrued liability or the use of the last
21 participating employer to assign liabilities to an employer, except
22 as otherwise provided by this subparagraph.

23 d. The board shall within thirty (30) days following the final
24 determinations submit to the Public Pension Oversight Board the
25 list of appeals that were approved, the number of employees
26 involved, and any costs that will be transferred to the executive
27 branch effective July 1, 2022.

1 6. a. An employer who is not in the executive, legislative, or judicial
2 branch of Kentucky state government as enumerated in
3 subparagraph 1.b. of this paragraph may, on or before August 1,
4 2022, appeal to the board regarding any current or former
5 employees or retirees the employer believes should not be used to
6 determine the employer's percentage of the system's total
7 actuarially accrued liability for which the employer did not
8 submit in accordance with subparagraph 5. of this paragraph or
9 for which the employer did submit in accordance with
10 subparagraph 5. of this paragraph but additional information is
11 available to be supplied by the employer. The only appeals that
12 shall be submitted by the employer or considered by the board
13 shall be potential errors where the last participating employer is
14 in dispute, situations where employees of the employer were
15 hired through a contract between the executive branch and the
16 employer for the employee to provide services to the executive
17 branch, or situations where a community mental health center
18 was contracted to provide services at a facility previously
19 operated by the executive branch. The employer shall submit the
20 information required by the board to verify potential errors or
21 contract employees with employers.

22 b. The board shall review and issue a final determination regarding
23 any appeals by December 31, 2022. In situations where the board
24 determines the last participating employer was incorrect and
25 should be assigned to another employer, the system shall,
26 effective for employer contributions payable on or after July 1,
27 2024, assign the cost to the executive branch until such time

1 ownership of the liability can be determined and assigned to the
2 correct employer. In situations where the board determines
3 certain employees of employers were hired through a contract
4 between the executive branch and the employer for an employee
5 or employees to provide services to the executive branch, those
6 liabilities shall, effective for employer contributions payable on
7 or after July 1, 2024, be assigned to the executive branch. In
8 situations where the board determines the community mental
9 health center was contracted to provide services at a facility
10 previously operated by the executive branch, the liabilities for
11 employees providing services at that facility shall be assigned to
12 the executive branch for employer contributions payable on or
13 after July 1, 2024.

14 c. No appeal shall be submitted by the employer or considered by
15 the board regarding the assumptions or methodology used by the
16 actuary to determine a particular employer's percentage of the
17 system's total actuarially accrued liability or the use of the last
18 participating employer to assign liabilities to an employer, except
19 as otherwise provided by this subparagraph.

20 d. The board shall, within thirty (30) days following the final
21 determination, submit to the Public Pension Oversight Board the
22 list of appeals that were approved, the number of employees
23 involved, and any costs that will be transferred to the executive
24 branch effective July 1, 2024.

25 (e) The employer contributions computed under this section shall be determined
26 using:

27 1. The entry age normal cost funding method;

- 1 2. An asset smoothing method that smooths investment gains and losses
2 over a five (5) year period; and
- 3 3. Other funding methods and assumptions established by the board in
4 accordance with KRS 61.670.
- 5 (2) (a) Except as limited by subsection (1)(d)1.d. of this section as it relates to the
6 Kentucky Employees Retirement System, normal cost contribution rates and
7 the actuarially accrued liability contribution shall be determined by the board
8 on the basis of the annual actuarial valuation last preceding the July 1 of a new
9 biennium.
- 10 (b) The board shall not have the authority to amend contribution rates as of July 1
11 of the second year of the biennium for the Kentucky Employees Retirement
12 System and the State Police Retirement System.
- 13 (3) The system shall advise each employer prior to July 1 of any change in the employer
14 contribution rate. Based on the employer contribution rate, each employer shall
15 include in the budget sufficient funds to pay the employer contributions as
16 determined by the board under this section.
- 17 (4) All employers, including the General Assembly, shall pay the full actuarially
18 required contributions, as prescribed by this section, to the Kentucky Employees
19 Retirement System and the State Police Retirement System in fiscal years occurring
20 on or after July 1, 2020.

21 ➔Section 2. KRS 61.5991 is amended to read as follows:

22 Except as otherwise provided by this section, the following shall apply to nonhazardous
23 employers in the Kentucky Employees Retirement System, who contributed to the system
24 in fiscal year 2019-2020 except in the case of county attorneys, who are local and district
25 health departments governed by KRS Chapter 212, state-supported universities and
26 community colleges, county attorneys, mental health/mental retardation boards, domestic
27 violence shelters, rape crisis centers, child advocacy centers, or any other agency that is

1 eligible to voluntarily cease participation in the Kentucky Employees Retirement System
2 as provided by KRS 61.522:

3 (1) (a) Each employer, except for county attorneys, shall report to the Authority for
4 each fiscal year occurring on or after July 1, 2021, the following persons for
5 which no employer contributions were paid by the employer to the system
6 during the fiscal year for services provided to the employer:

- 7 1. **Except as provided by paragraph (b)3. of this subsection,** persons
8 employed as an independent contractor, a leased employee, or via any
9 other employment arrangement as determined by the Authority, who if
10 employed directly by the employer would qualify as a regular full-time
11 employee in accordance with KRS 61.510(21); and
- 12 2. Persons employed directly by the employer who meet the definition of a
13 regular full-time employee in accordance with KRS 61.510(21), who are
14 not being reported to the system in accordance with KRS 61.675.

15 (b) The reporting required by this paragraph shall:

- 16 1. Be reported in a format, detail, and frequency as determined solely by
17 the Authority;
- 18 2. **Except as provided by subparagraph 3. of this paragraph,** include
19 persons providing services to the employer as an independent contractor,
20 a leased employee, or via any other employment arrangement as
21 determined by the Authority, and those services have historically been
22 provided or are currently being provided by employees eligible to
23 participate in the system through the employer; and
- 24 3. Exclude:
 - 25 a. Contracts for professional services that have not historically been
26 provided by employees of the employer; and
 - 27 b. Any contracts entered into prior to January 1, 2021, with a person

1 or company to provide services as an independent contractor, a
2 leased employee, or other employment arrangement as determined
3 by the Authority and any subsequent contracts or contract
4 renewals for the same services~~[, but only for the duration of the~~
5 ~~original contract, excluding any renewal periods, and only for~~
6 ~~those services and persons included in the original contract].~~

7 (c) In any case of doubt, the Authority shall determine whether data should be
8 reported on a specific person providing services to the employer and the
9 Authority may by promulgation of administrative regulation provide guidance
10 on which persons should be included for reporting purposes.

11 (d) If the Kentucky Public Pensions Authority determines a person who was not
12 reported to the system under this subsection should be reported to the system
13 as a regular full-time employee, the system shall require the employer covered
14 by this section to report the employee on or after July 1, 2021, and pay
15 employer contributions prospectively but shall not, notwithstanding any other
16 statute to the contrary, bill the employer for any contributions or penalties for
17 any service occurring prior to July 1, 2021, for that specific employee;

18 (2) (a) Notwithstanding any other provision of statute to the contrary, the Authority
19 shall have full power, including any authority under KRS 61.685, to audit an
20 employer who is subject to the provisions of this section to ensure compliance
21 and accuracy of the data required to be reported by the employer in accordance
22 with this section.

23 (b) If the Authority determines an employer has knowingly falsified data required
24 to be reported under this section:

25 1. The Authority shall indicate in the annual report submitted in
26 accordance with subsection (3) of this section that the employer has
27 knowingly falsified data and shall include a brief summary of the

1 reasons for the Authority's determination;

2 2. The employer shall no longer be eligible to receive any future
3 appropriations or subsidies from the state to assist in paying employer
4 contributions to the system; and

5 3. The employer shall be required to pay back to the state any
6 appropriations or subsidies provided in the biennial executive branch
7 budget that were used to directly assist the employer in paying employer
8 contributions to the system on or after July 1, 2021.

9 (c) If an employer fails to submit the information required by this section or does
10 not comply with requests from the Authority regarding subsections (1) and (2)
11 of this section to verify or audit the employer's information:

12 1. The Authority shall indicate in the annual report submitted in
13 accordance with subsection (3) of this section that the employer is
14 noncompliant with the Authority's requests and shall include a brief
15 summary of the reasons for the Authority's determination; and

16 2. The employer may lose eligibility to receive any future appropriations or
17 subsidies from the state to assist in paying employer contributions to the
18 system;

19 (3) The Authority shall within sixty (60) days following the close of each fiscal year
20 occurring on or after July 1, 2021, determine and report the following to the state
21 budget director's office and the Legislative Research Commission for each employer
22 subject to this section, except for county attorneys:

23 (a) The number of regular full-time employees of the employer who were
24 reported to the system during the prior fiscal year for which contributions
25 were reported in accordance with KRS 61.675;

26 (b) The number of persons providing services to the employer under subsection
27 (1) of this section during the prior fiscal year who were not reported to the

- 1 system and for which no contributions were reported;
- 2 (c) A percentage computed by dividing the number of employees reported in
3 paragraph (a) of this subsection by the combined sum of the number of
4 employees and persons reported in paragraphs (a) and (b) of this subsection
5 and multiplying by one hundred (100); and
- 6 (d) The information required by subsection (2) of this section for any employer
7 who has been determined by the Authority to have knowingly falsified data or
8 is noncompliant in submitting the data required by this section to the
9 Authority;
- 10 (4) It is the intent of the General Assembly in fiscal years occurring on or after July 1,
11 2021, to provide appropriations for county attorneys for retirement costs in the
12 Kentucky Employees Retirement System that is equal to the difference between the
13 dollar value of actual contributions paid by the employer in fiscal year 2019-2020 to
14 the system and the dollar value of contributions projected to be paid by the
15 employer to the system in fiscal year 2021-2022;
- 16 (5) For fiscal year 2021-2022, it is the intent of the General Assembly to provide a
17 subsidy towards the retirement costs of employers covered by this section, except
18 for county attorneys who are provided a subsidy by subsection (4) of this section,
19 that is equal to the difference between the dollar value of actual contributions paid
20 by the employer to the system in fiscal year 2019-2020 and the dollar value of
21 contributions projected to be paid by the employer to the system in fiscal year 2021-
22 2022;
- 23 (6) It is the intent of the General Assembly that for fiscal years occurring on or after
24 July 1, 2022:
- 25 (a) To provide a subsidy towards the retirement costs of each employer subject to
26 this section, except for county attorneys who are provided a subsidy by
27 subsection (4) of this section, who has made efforts to increase or maintain the

1 number of employees reported to the system. Specifically, it is the intent of
2 the General Assembly to provide subsidies only to those employers who have
3 a percentage of employees reported to the system as specified by subsection
4 (3)(c) of this section, equal to or greater than:

- 5 1. Sixty percent (60%) for any subsidies provided in fiscal years occurring
6 on or after July 1, 2022, to June 30, 2024; and
- 7 2. Eighty percent (80%) for any subsidies provided in fiscal years occurring
8 on or after July 1, 2024.

9 Eligibility for a subsidy provided in each fiscal year of the budget shall be
10 based upon the most recent percentage of employees reported by the
11 Authority;

12 (b) For those employers eligible for a subsidy under paragraph (a) of this
13 subsection, to provide a subsidy that is equal to the dollar value of the subsidy
14 provided to the employer in fiscal year 2021-2022 multiplied by the following
15 percentage:

- 16 1. For local and district health departments governed by KRS Chapter 212,
17 state-supported universities and community colleges, and any other
18 employer subject to this section that has taxing or fee authority:
 - 19 a. Ninety percent (90%) in fiscal year 2022-2023;
 - 20 b. Eighty percent (80%) in fiscal year 2023-2024;
 - 21 c. Seventy percent (70%) in fiscal year 2024-2025;
 - 22 d. Sixty percent (60%) in fiscal year 2025-2026; and
 - 23 e. Fifty percent (50%) in fiscal years occurring on or after July 1,
24 2026; and
- 25 2. For any other employer who does not have taxing or fee authority:
 - 26 a. Ninety percent (90%) in fiscal years 2022-2024; and
 - 27 b. Seventy-five percent (75%) in fiscal years occurring on or after

1 July 1, 2024; and

2 (c) The subsidy provided by this subsection shall be adjusted to reflect the
3 assignment of liabilities based upon the appeal process in KRS
4 61.565(1)(d)5.;

5 (7) The Council on State Governments (CSG), the Kentucky Educational Television
6 (KET) Foundation, Association of Commonwealth's Attorneys, the Kentucky High
7 School Athletic Association (KHSAA), the Municipal Power Association of
8 Kentucky, the Kentucky Office of Bar Admissions, the Nursing Home Ombudsman,
9 the Kentucky Association of Regional Programs (KARP), and the Kentucky
10 Association of Sexual Assault Programs are, notwithstanding the provisions of
11 subsections (1) to (6) of this section, exempt from the reporting requirements and
12 from receiving a subsidy to assist in paying employer contribution rates; and

13 (8) The provisions of this section shall not obligate the General Assembly to provide
14 any specific level of subsidy to assist in paying employer contributions of any
15 employer covered by this section, and employers shall be responsible for any and all
16 future retirement contributions payable by the employer regardless of the actual
17 amount of subsidy included in future executive branch budgets.

18 ➔Section 3. KRS 61.661 is amended to read as follows:

19 (1) (a) Each current, former, or retired member's account shall be administered in a
20 confidential manner, and specific data regarding a current, former, or retired
21 member shall not be released for publication, except that:

22 1. The member or recipient may authorize the release of his or her account
23 information;

24 2. Kentucky Retirement Systems may release account information to the
25 employer or to other state and federal agencies as it deems necessary or
26 in response to a lawful subpoena or order issued by a court of law,

27 **except that Kentucky Retirement Systems shall be required to release**

1 account information to the employer as required by subsection
2 (1)(d)1.b. of Section 1 of this Act;; or

- 3 3. a. Upon request by any person, the systems shall release the
4 following information from the accounts of any member or retired
5 member of the Kentucky Employees Retirement System, the
6 County Employees Retirement System, or the State Police
7 Retirement System, if the member or retired member is a current
8 or former officeholder in the Kentucky General Assembly:
- 9 i. The first and last name of the member or retired member;
- 10 ii. The system or systems in which the member has an account
11 or from which the retired member is receiving a monthly
12 retirement allowance;
- 13 iii. The status of the member or retired member, including but
14 not limited to whether he or she is a contributing member, a
15 member who is not currently contributing to the systems but
16 has not retired, a retired member, or a retired member who
17 has returned to work following retirement with an agency
18 participating in the systems;
- 19 iv. If the individual is a retired member, the monthly retirement
20 allowance that he or she was receiving at the end of the most
21 recently completed fiscal year;
- 22 v. If the individual is a member who has not yet retired, the
23 estimated monthly retirement allowance that he or she is
24 eligible to receive at his or her normal retirement date based
25 upon his or her service credit, final compensation, and
26 accumulated account balance at the end of the most recently
27 completed fiscal year; and

- 1 vi. The current employer or last participating employer of the
2 member or retired member, if applicable.
- 3 b. No information shall be disclosed under this subparagraph from an
4 account that is paying benefits to a beneficiary due to the death of
5 a member or retired member.
- 6 (b) A current, former, or retired member's account shall be exempt from the
7 provisions of KRS 171.410 to 171.990.
- 8 (c) The release of information under paragraph (a)3. of this subsection shall not
9 constitute a violation of the Open Records Act, KRS 61.870 to 61.884.
- 10 (2) (a) When a subpoena is served upon any employee of the Kentucky Retirement
11 Systems, requiring production of any specific data regarding a current, former,
12 or retired member, it is sufficient if the employee of the Kentucky Retirement
13 Systems charged with the responsibility of being custodian of the original
14 delivers within five (5) working days, by certified mail or by personal
15 delivery, legible and durable copies of records, certified by the employee, or
16 an affidavit stating the information required by the subpoena to the person
17 specified in the subpoena. The production of documents or an affidavit shall
18 be in lieu of any personal testimony of any employee of the Kentucky
19 Retirement Systems unless, after the production of documents or affidavit, a
20 separate subpoena is served upon the systems specifically directing the
21 testimony of an employee of the systems. When a subpoena is served on any
22 employee of the systems requiring the employee to give deposition for any
23 purpose, in the absence of a court order requiring the deposition of a specific
24 employee, the systems may designate an employee to be deposed upon the
25 matter referred to in the subpoena.
- 26 (b) The certification required by this subsection shall be signed before a notary
27 public by the employee and shall include the full name of the member or

1 recipient, the member's or recipient's Social Security number, and a legend
2 substantially to the following effect: "The records are true and complete
3 reproductions of the original or microfiched records which are housed in the
4 retirement systems office. This certification is given in lieu of his or her
5 personal appearance."

6 (c) When an affidavit or copies of records are personally delivered, a receipt shall
7 be presented to the person receiving the records for his signature and shall be
8 immediately signed and returned to the person delivering the records. When
9 an affidavit or copies of records are sent via certified mail, the receipt used by
10 the postal authorities shall be sufficient to prove delivery and receipt of the
11 affidavit or copies of records.

12 (d) When the affidavit or copies of records are delivered to a party for use in
13 deposition, they shall, after termination of the deposition, be delivered
14 personally or by certified mail to the clerk of the court or other body before
15 which the action or proceeding is pending. It shall be the responsibility of the
16 party or attorney to transmit the receipt obtained to the employee of the
17 Kentucky Retirement Systems charged with responsibility of being custodian
18 of the original. Upon issuance of a final order terminating the case and after
19 the normal retention period for court records expires, the affidavit or copies of
20 records shall be permanently disposed of by the clerk in a manner that protects
21 the confidentiality of the information contained therein.

22 (e) Records of the Kentucky Retirement Systems that are susceptible to
23 photostatic reproduction may be proved as to foundation, identity, and
24 authenticity without any preliminary testimony, by use of legible and durable
25 copies, certified in accordance with the provisions of this subsection.