

Employer Reporting, Compliance & Education

City Employment of Retired Police Officers

Background

<u>Kentucky Revised Statute 95.022</u>¹ outlines reemployment exceptions for participating Cities hiring retired police officers. This means a participating City employer can be exempt from paying employer contributions and insurance reimbursements normally due on retired members, provided the retired officer meets the following criteria:

• The officer participated in the Kentucky Law Enforcement Foundation Program Fund (KLEFPF) under <u>Kentucky Revised Statute 15.410-15.515</u> or retired as a commissioned officer pursuant to <u>Kentucky Revised Statute Chapter 16</u>;

- The officer retired from KERS, CERS, or SPRS with at least 20 years of service credit;
- The officer retired with no administrative charges pending;
- The officer has met the separation of employment requirements found in <u>Kentucky Revised Statute</u> <u>61.637</u>; and
- The retired officer is accepting a position with a City for a term not to exceed one (1) year.

The retired officer may continue to receive Kentucky Public Pensions Authority (KPPA) retirement and insurance benefits, unless otherwise prohibited by law, but will not pay into a second retirement account. Read more about the reemployment requirements for retired members.

Review and Approval Process

It is important to note that this process has two components: (1) employer reporting requirements and (2) retired member requirements. For employers to qualify for the exceptions described above, all requirements must be met.

How to Qualify

Employers may be required to submit four (4) forms before the retired officer can be reemployed and qualify for the exceptions described above. The required forms, detailed below, are available on our website and in Employer Self Service.

1. Form 6769 - Certification of Police Officers Employed in Prior Calendar Year must be completed by the City employer and submitted with the Detailed Listing of Police Officers Employed for Calendar Year 2015.

As stated in <u>Kentucky Revised Statute 95.022</u>, prior to hiring a retired police officer, City employers must disclose the number of police officers it employed on average in the prior calendar year. This average determines the number of retired police officers that may be hired prospectively. If the average number of

¹ In 2016, the General Assembly passed <u>Senate Bill 206</u> creating <u>Kentucky Revised Statute 95.022</u>. REV 5.30.2024



police officers employed by the City employer in calendar year 2015 was:

- Less than or equal to five, the City employer may hire an unlimited number of retired police officers; or
- Greater than five but less than or equal to 100, the City employer may hire up to five retired police officers or 25% of the average number of police officers employed by the City in calendar year 2015, whichever is greater; or
- Greater than 100, the City may hire up to 25 retired police officers or 10% of the average number of police officers employed by the City in calendar year 2015, whichever is greater.

Upon receipt, KPPA will review the Form 6769 and the requesting City will receive notification confirming the number of police officers that can be hired under these provisions.

2. <u>Form 6770 - City Appointment of Retired Police Officer</u> must also be completed by the City and submitted to KPPA with:

- A notarized statement indicating there are no pending administrative charges from the agency the officer retired from; and
- For retired police officers of KERS and CERS, a certification from the Kentucky Department of Criminal Justice Training, verifying the member participated in the KLEFPF; or
- For retired officers of SPRS, certification from the Kentucky State Police verifying the individual retired as a commissioned officer pursuant to <u>Kentucky Revised Statute Chapter 16</u>.

In addition, if the reemployment occurs within the first twelve (12) months from the retirement date, the following forms are required to be submitted before the retired officer can be reemployed and qualify for the exceptions:

3. <u>Form 6751 - Employer Certification Regarding Reemployment</u> must be completed by the City and submitted to KPPA.

4. <u>Form 6754 - Member Reemployment Certification</u> must be completed by the retired member. The retired member must receive a determination from KPPA indicating that the reemployment does not violate the reemployment law established in <u>Kentucky Revised Statute 61.637</u>. If the retired member does not receive this determination, the employer does not qualify for the reporting exceptions.

Processing Forms

KPPA will review the Form 6770 and any supporting documentation submitted. The employer requesting the position will receive notification as to whether the employee satisfies the legal requirements. Once approved, the City may hire the retired officer and omit that employee from the monthly report. If the employee does not meet these requirements, the City may still hire the retiree. If the retiree meets the



definition of regular full-time pursuant to <u>Kentucky Revised Statute 78.510(21)</u>, the employee must be reported each month to KPPA as Retired/Reemployed and the employing City responsible for paying employer contributions and any required insurance reimbursements.

Recertification

KPPA requires the employer to recertify the position annually to continue to quality for the reporting exceptions. Form 6774 must be submitted to KPPA before the retired officer currently employed can be recertified by the City to qualify for the exceptions described above. Upon receipt of the Form 6774, KPPA will review all documentation and the requesting City will receive notification whether the employee satisfies the legal requirements to continue to qualify for these exceptions.

The retired member is not required to complete a new <u>Form 6754</u> when continuing to work for the same employer.

Kentucky Revised Statute 95.022 Frequently Asked Questions

When was Kentucky Revised Statute 95.022 effective? This law was effective July 15, 2016 allowing Cities to reemploy retired officers commissioned pursuant to <u>Kentucky Revised Statute 95.022</u> and be eligible for the reporting and reimbursement exceptions beginning August 2016.

How will a City know if the number of retired police officers they can hire (as indicated on the Form 6769) has been confirmed by KPPA? If the City follows the proper procedures, KPPA will provide correspondence indicating approval, denial or the need for additional information prior to making a determination. To avoid the requirements to submit employer contributions and insurance reimbursements, KPPA strongly urges that the City not hire the retired police officer until it has received confirmation of the number of retired police officers they can hire.

How will a City know if the retired police officer has been approved under these provisions? If the City follows the proper procedures, KPPA will provide correspondence indicating approval, denial, or the need for additional information prior to making a determination. To avoid the requirements to submit employer contributions and insurance reimbursements, KPPA strongly suggests that the City refrain from hiring the retired police officer until it has received confirmation of approval.

Who falls under the definition of police officer? The definition of "police officer" can be found in <u>Kentucky</u> <u>Revised Statute 15.420</u> and <u>Kentucky Revised Statute 16.010(9)</u>.

Are Cities required to report retired police officers who qualify to KPPA? Assuming KPPA has determined that the retired police officer qualifies, the City is not required to report that employee on the monthly report. However, KPPA may request reports on City employees working pursuant to <u>Kentucky Revised</u> Statute 95.022 to ensure proper reporting. Moreover, the required paperwork must be completed, submitted to KPPA, and a written statement of approval issued before a retired police officer can be hired under these exceptions. If the retired police officer is hired prior to the required paperwork being filed, the City will be required to report and pay contributions for that retiree until the paperwork has been approved and the City has received a response from KPPA. If the retiree does not meet the requirements, the City will continue to report the employee to KPPA, pay contributions, and insurance reimbursements, if the employee is on a KPPA insurance plan.



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What if a City has already reemployed a retired police officer who may qualify under these provisions? Once the proper documentation has been received and KPPA has issued a favorable response to the City, the retiree's employment should be terminated and reported to KPPA. The City may then rehire the retired police officer for a term not to exceed one (1) year. If the retiree has already submitted and received approval to return to work for the employer, the retiree will not need to complete a new Form 6754, but the employer will be required to submit Form 6770. Please note that the employer must report, remit contributions, and insurance reimbursements for the retiree until it receives confirmation from KPPA that the retired police office qualifies for these exceptions.