

Employer Reporting, Compliance & Education

County Employment of Retired Police Officers

Background

In 2018, the General Assembly passed <u>House Bill 366</u> establishing a new exception for participating county police departments that reemploy retired police officers. <u>Kentucky Revised Statute 70.291-70.293</u> outlines these exceptions. A participating county police department may 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</u> <u>Statute 61.637</u>.
- The retired officer is accepting a position in a county police department (sometimes reported by a Fiscal Court) for a term not to exceed one 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 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 qualification requirements must be satisfied.

How to Qualify

Employers may be required to submit three (3) 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. <u>Form 6760</u> must be completed by the County employer 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 of participation from the Kentucky Department of Criminal Justice Training, stating the member participated in the KLEFPF; or



Employer Reporting, Compliance & Education

For retired officers of SPRS, certification from the Kentucky State Police that 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 exception:

- 2. Form 6751 Employer Certification Regarding Reemployment must be completed by the employer and submitted to KPPA.
- Form 6754 Member Reemployment Certification 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 6760 and any supporting documentation submitted. The employer requesting the position will receive notification as to whether the employee meets the legal qualifications. Once approved, the employer may hire the retired officer and omit that employee from their regular monthly report. If the employee does not meet these requirements, the employer may still hire the retiree. If the retiree meets the definition of regular full-time pursuant to Kentucky Revised Statute 61.510(21), the employee must be reported each month to KPPA as Retired/Reemployed and the employing County is responsible for paying employer contributions and any required insurance reimbursements.

Recertification

KPPA requires the employer to recertify the position annually to continue to qualify for the reporting exceptions. Form 6764 - Recertification of Retired Police Officer must be submitted to KPPA before the retired officer currently employed can be recertified by that County to qualify for the exception described above. Upon receipt of the Form 6764, KPPA will review all documentation and notify the requesting County whether the employee meets the legal qualifications 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 70.291-293 Frequently Asked Questions

When were the amendments to Kentucky Revised Statute 70.291-293 effective? The law was amended by the General Assembly in 2018. This change was effective April 14, 2018 allowing a County to employ retired officers commissioned pursuant to <u>Kentucky Revised Statute Chapter 16</u> and be eligible for the reporting and reimbursement exceptions beginning in May 2018.

How will a County know if the retired police officer has been approved under these provisions? If the County follows the proper procedures, KPPA will provide correspondence indicating approval, denial, or



Employer Reporting, Compliance & Education

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 County 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>.

Is a County required to report to KPPA retired police officers who qualify under the exemption?

Assuming KPPA has determined that the retired police officer qualifies, the County is not required to report that employee on the Monthly Report. However, KPPA may request reports on employees of the County pursuant to <u>Kentucky Revised Statute 70.291-293</u> to ensure proper reporting. Moreover, the required documentation 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 County will be required to report and pay contributions for that retiree until the paperwork has been approved and the County has received a response from KPPA. If the retiree does not satisfy the requirements, the County will continue to report the employee to KPPA, pay employer contributions and insurance reimbursements, if KPPA is providing health insurance.

What if a County 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 employer, the retiree's employment should be terminated and reported to KPPA. The County employer may then rehire the retired police officer for a term not to exceed one 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 6760. 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 officer qualifies for these exceptions.

How does the County reappoint a retired officer under these provisions? To reappoint a retired officer, the County employer needs to submit a properly completed Form 6764 prior to the termination of the current one-year term.