

Leaving KPERS Covered Employment

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Member Must Have a Distributable Event to Withdraw

The Internal Revenue Code requires that there must be a “distributable event” before a qualified plan may make a distribution to a member. These distributable events include:

- Retirement
- Death
- Separation from service (special rules apply to the situation involving a member’s separation from service).

How Long Does The Member Have to Wait Before Applying to Withdraw?

Member’s are eligible to withdraw their KPERS contributions plus interest 31 days after their last day on their employer’s payroll provided they have not returned to KPERS employment with any participating employer within the 31 day period.

Member’s Contributions and Interest

When a member withdraws their KPERS contributions and interest, the member forfeits any rights or benefits with the Retirement System. Those years do not count as KPERS service credit (unless the member should return to KPERS covered employment and purchases those years back).

Employer’s Contributions

The employer contributions are deposited into the Employer Fund to help fund death benefit, disability benefits and retirement benefits. The employer’s contributions remain with the Retirement System when a member withdraws.

When Members Are Not Allowed to Withdraw

- A member leaves their KPERS covered position and goes to a non-KPERS covered position with the same employer.
- A member transfers from a KPERS covered position to a KP&F or Judges’ Retirement System position (or vice versa) with the same employer.
- A member terminated employment with a participating KPERS employer and applies to withdraw before 31 days have elapsed.

Board of Regents

- A member who is a state employee covered by KPERS transfers to a Board of Regents institution (all state agencies, including Regents institutions, are a single employer.)
- A member employed by a Board of Regents institution transfers from one Regents institution to another Board of Regents institution.
- A member employed by a Board of Regents institution transfers from classified to unclassified service (KPERS plan to Regents plan)

When Members Are Allowed to Withdraw

- Members change employers and change retirement systems. (Member worked for the Kansas Police & Firemen Retirement System. Member left job and went to work for the school in a KPERS position. The member changed employers and changed retirement systems.

Special Notice to Schools

- Any teacher who completes his/her contractual obligations and then resigns must be reported to the Retirement System through the end of their contract year.
- **The Continuing Contract Law** specifies the period from September 1 through August 31. Therefore, teachers will need to wait until October 1 to apply to withdraw. Administrators may apply to withdraw 31 days after the end date of their last contract.

If a teacher specifies their contract is different from September 1 through August 31, then KPERS will request a copy of the teacher's contract.

KPERs-13 (Application for Withdrawal)

Employer Certification

Important: Kansas law requires that your application for withdrawal cannot be signed and submitted until 31 days after you end employment. Your former employer must complete Part B if you recently left employment.

■ **Part B – Employer Certification** – This section must be completed by your former employer’s designated agent if you recently left employment. If you have been off the payroll for more than 18 months, Part B is not required.

1. Employer Number: _____ 2. Employer: _____

3. Dept. # <small>(locals only)</small>	4. Cont. type <small>R=regular D=double T=triple</small>	5. Year certified	6. Member’s contributions <small>(since last annual report)</small>	7. Begin date <small>(MM DD YY)</small>	8. End date* <small>(MM DD YY)</small>
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*Schools must report end date of last contract for continuing contract personnel (August 31 for teachers).

1. Employer Number: Your 4-digit KPERs Identification number (for example 0777-1)
2. Your employer name
3. Employee’s department number
4. Contribution Type: Enter R for employee’s regular KPERs contribution
 Enter D on a separate line if employee is purchasing service credit by the modified double deduction method.
 Enter T on a separate line if employee is purchasing service credit by the modified triple deduction method.
5. Enter the year you are reporting contributions.
6. Total of member’s 4% (Tier 1) or 6% (Tier 2) KPERs contributions-**do not deduct KPERs contributions from employee’s sick leave and vacation leave if the employee’s membership is July 1, 1993 or after.**

If member is purchasing service credit by payroll deduction, remember to include the purchase of service contributions on a separate line.

7. Enter begin date if employee began employment in same year you are reporting.
8. Enter employee’s end date.