




Kentucky

General Assembly


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Senate Bill 4

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Last Action	02/15/24: to Committee on Committees (H)
Title	AN ACT relating to sick leave for members of the Teachers' Retirement System and declaring an emergency.
Bill Documents	Current  Introduced 
Fiscal Impact Statements	Actuarial Analysis  Additional Fiscal Impact Statements Exist ▼
Bill Request Number	1563
Sponsors	J. Higdon, D. Thayer

<p>Summary of Original Version</p>	<p>Amend KRS 161.155 to specify that sick leave payments made to certified school employees who began participating in the Teachers' Retirement System (TRS) prior to January 1, 2022, and who retire from TRS on or after July 1, 2024, shall be limited to the sick leave accrued by the employee as of June 30, 2024, plus no more than 10 additional sick leave days accrued each fiscal year thereafter; provide that the 10 additional days eligible for payment shall not include personal leave, emergency leave, or other forms of non-sick leave balances; require each school district to annually report sick leave balances to TRS beginning with the fiscal year ending June 30, 2024 and specify contents of the report; amend KRS 161.152 and 161.154 to further clarify that emergency leave and personal leave shall not be converted to sick leave under KRS 161.155; amend KRS 161.400 to require TRS to annually report in the annual actuarial valuation the total liabilities and costs of the sick leave program created by KRS 161.155; amend KRS 161.623 to allow school districts to convert excess sick leave accrued annually in excess of 10 days specified by the bill to service credit in TRS the school district pays the cost of conversion; amend KRS 161.643 to include new sick leave reporting requirements in the annual statutory reporting requirements for TRS employers; provide that the Auditor of Public Accounts shall perform a special audit of the sick leave program to ensure sick leave balances are being reported correctly to TRS and specify that TRS shall pay the costs of the audit; EMERGENCY.</p>
<p>Index Headings of Original Version</p>	<p>Effective Dates, Emergency - Teachers' Retirement System, sick leave payments upon retirement Public Officers and Employees - Teachers' Retirement System, sick leave payments upon retirement Retirement and Pensions - Teachers' Retirement System, sick leave payments upon retirement State Agencies - Teachers' Retirement System, sick leave payments upon retirement Teachers - Teachers' Retirement System, sick leave payments upon retirement Auditor of Public Accounts - Teachers' Retirement System, sick leave payments upon retirement, special audit Education, Elementary and Secondary - Employee leave, conversion to sick days, payment up retirement, annual report Actuarial Analysis - Teachers' Retirement System, sick leave payments upon retirement</p>
<p>Jump to Proposed Amendments</p>	<p>Senate Committee Substitute 1 with Fiscal Impact Statements ↓</p>

Votes	Vote History 
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01/23/24	introduced in Senate to Committee on Committees (S)
01/25/24	to State & Local Government (S)
02/07/24	reported favorably, 1st reading, to Calendar with Committee Substitute (1)
02/08/24	2nd reading, to Rules
02/13/24	posted for passage in the Regular Orders of the Day for Wednesday, February 14, 2024
02/14/24	3rd reading, passed 24-12 with Committee Substitute (1)
02/15/24	received in House to Committee on Committees (H)

Proposed Amendments

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Amendment	Senate Committee Substitute 1 
Fiscal Impact Statement	Actuarial Analysis to Senate Committee Substitute 1 

<p>Summary</p>	<p>Retain original provisions, except amend KRS 161.155 remove changes that would have limited the amount of sick leave payments provided to teachers upon retirement and instead limit the amount of sick leave payments that are included in the retirement allowance of a Teachers' Retirement System (TRS) member who entered the system prior to January 1, 2022, and who retires from TRS on or after July 1, 2024, to the payment attributable to sick leave accrued by the employee as of June 30, 2024, plus no more than 10 additional sick leave days accrued each fiscal year thereafter; amend KRS 161.220 to conform to changes in KRS 161.155; amend KRS 161.370 to require the state auditor to include a review of the sick leave program to ensure the program is operating within statutory limitations and to ensure reporting requirements are being met; remove amendments to KRS 161.152 and 161.154 governing personal and emergency leave at local school districts; EMERGENCY.</p>
<p>Index Headings</p>	<p>Education, Elementary and Secondary - Employee leave, conversion to sick days, payment upon retirement, annual report Effective Dates, Emergency - Teachers' Retirement System, sick leave payments upon retirement Public Officers and Employees - Teachers' Retirement System, sick leave payments upon retirement Retirement and Pensions - Teachers' Retirement System, sick leave payments upon retirement State Agencies - Teachers' Retirement System, sick leave payments upon retirement Teachers - Teachers' Retirement System, sick leave payments upon retirement Auditor of Public Accounts - Teachers' Retirement System, sick leave payments upon retirement, special audit Actuarial Analysis - Teachers' Retirement System, sick leave payments upon retirement</p>

Last updated: 2/16/2024 11:33 AM (EST)



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