

**15.460 Supplemental payments and pension contributions to local governments from fund -- Supplements to qualified police officers, sheriffs, and deputy sheriffs -- Receipt of supplements during period of military activation.**

- (1) Except as provided in subsection (4)(a) of this section, beginning July 15, 1998, an eligible local unit of government shall be entitled to receive annually a supplement of two thousand seven hundred fifty dollars (\$2,750) for each qualified police officer it employs, and beginning on July 1, 1999, an annual supplement of three thousand dollars (\$3,000) for each qualified police officer it employs, plus an amount equal to the required employer's contribution on the supplement to the defined benefit pension plan to which the officer belongs, but no more than the required employer's contribution to the County Employees Retirement System hazardous duty category. In the case of County Employees Retirement System membership, the pension contribution on the supplement shall be paid whether the officer enters the system under hazardous duty coverage or nonhazardous coverage. The local unit of government shall pay the amount received for retirement coverage to the appropriate retirement system to cover the required employer contribution on the pay supplement. Should the foundation program funds be insufficient to pay employer contributions to the system, then the total amount available for pension payments shall be prorated to each eligible government so that each receives the same percentage of required pension costs attributable to the cash salary supplement.
- (2) Each qualified police officer, whose local government receives a supplement pursuant to subsection (1) of this section, shall be paid by the local government the supplement which his or her qualifications brought to the local government. The supplement paid each police officer shall be in addition to his or her regular salary and, except as provided in subsection (4)(b) of this section, shall continue to be paid to an officer who is a member of:
  - (a) The Kentucky National Guard during any period of activation under Title 10 or 32 of the United States Code or KRS 38.030; or
  - (b) Any reserve component of the United States Armed Forces during any period of activation with the United States Armed Forces.
- (3)
  - (a) Each qualified sheriff who receives the maximum salary allowed by Section 246 of the Kentucky Constitution and KRS 64.527 shall not receive a supplement.
  - (b) Each qualified sheriff who does not receive the maximum salary allowed by Section 246 of the Kentucky Constitution and KRS 64.527, excluding the expense allowance provided by KRS 70.170, shall upon annual settlement with the fiscal court under KRS 134.192, receive that portion of the supplement that will not cause his or her compensation to exceed the maximum salary.
  - (c) Each qualified sheriff who seeks to participate in the fund shall forward a copy of the annual settlement prepared under KRS 134.192 to the fund. The sheriff shall reimburse the fund if an audit of the annual settlement conducted pursuant to KRS 134.192 reflects that the sheriff received all or a portion of

the supplement in violation of this section. A sheriff who fails to provide a copy of the annual settlement to the fund or to reimburse the fund after correction by audit, if required, shall not be qualified to participate in the fund for a period of two (2) years.

- (d) Each qualified deputy sheriff shall receive the supplement from the sheriff if the sheriff administers his or her own budget or from the county treasurer if the sheriff pools his or her fees. The failure of a sheriff to comply with the provisions of this section shall not affect the qualification of his or her deputies to participate in the fund.
- (4) (a) Eligible local units of government shall receive the salary supplement, excluding funds applicable to the employer's pension fund contribution, provided in subsection (1) of this section for distribution to an officer who is eligible under subsection (2) of this section.
- (b) A qualified police officer receiving a salary supplement during any period of military activation, as provided in subsection (2) of this section, shall not be entitled to receive the employer's pension system contribution, and the salary supplement shall not be subjected to an employee's contribution to a pension system. The salary supplement shall otherwise be taxable for all purposes.

**Effective:** July 12, 2012

**History:** Amended 2012 Ky. Acts ch. 86, sec. 1, effective July 12, 2012. -- Amended 2009 Ky. Acts ch. 10, sec. 53, effective January 1, 2010. -- Amended 1998 Ky. Acts ch. 244, sec. 3, effective July 15, 1998; ch. 510, sec. 3, effective July 15, 1998; and ch. 606, sec. 56, effective July 15, 1998. -- Amended 1988 Ky. Acts ch. 11, sec. 13, effective July 15, 1988; and ch. 366, sec. 2, effective July 15, 1988. -- Amended 1982 Ky. Acts ch. 246, sec. 9, effective July 1, 1982. -- Amended 1980 Ky. Acts ch. 297, sec. 1, effective July 15, 1980. -- Amended 1974 Ky. Acts ch. 74, Art. V, sec. 24(10). -- Created 1972 Ky. Acts ch. 71, sec. 6.

**2016-2018 Budget Reference.** See State/Executive Branch Budget, 2016 Ky. Acts ch. 149, Pt. I, H, 2, (2) at 1079.

**2016-2018 Budget Reference.** See State/Executive Branch Budget, 2016 Ky. Acts ch. 149, Pt. I, H, 2, (3) at 1079.