prairies of Kansas. Fortunately, there has been found an established precedent to solve each particular Kansas problem. The following plan was made by selecting such precedents and fitting them into a consistent whole in harmony with the retirement principles already explained.

The plan is tentative. We want the subject kept open for discussion and suggestions as long as possible. To emphasize the main features, many minor details have been omitted from this bulletin. A legislature is too likely to change such details anyway.

1. The legislature would set up a state school retirement system. This would cover the entire public school system, excepting only those cities which prefer to continue under independent local systems. State colleges and public libraries could be included.
2. Control would be in the hands of a state board, partly appointed, partly ex-officio, headed by the state superintendent. It would employ a permanent secretary. The state treasurer would be custodian of funds, and also of securities, if any.
3. Retirement annuities would be provided for all regular school employees: teachers, administrators, janitors, nurses, librarians, office help, bus drivers, county and state superintendents and their assistants, etc. Part time employees, who serve from year to year would be included. Employees who serve a very few years only might be barred as temporary employees only.
4. Employees in active service could retire at age 60, and must retire by age 70. For employees already out of service, annuities might begin at 65, the median age.
5. The cost of annuities would be shared 50-50 by the employees and the employing school system. A tax would be levied on every pay warrant involved, at a uniform per cent rate for all, so that each employee would contribute in proportion to his salary. This tax would be collected by the local school boards, for the state treasurer. The share due from the school system would be transferred directly by the state or county treasurers. The rate of levy might be changed by the state board from year to year to meet changing needs.
6. There would be a maximum annuity. Otherwise the annuity coming to any individual would be in direct proportion to her years of school service, and to the amount of the pay roll tax involved. So it would vary from person to person, and could not be determined in dollars in advance. The school boards hire and fire teachers, decide how long they shall teach, and fix the value of their services in salaries. The retirement system would accept what the school boards have done, and fix annuities in proportion. It is not a function of retirement to equalize incomes or earnings. However, some states set a minimum annuity.
7. These annuities in proportion, based on school service records, would be provided for all living school employees, past, present, or future, who give the best part of their working lives to school service in Kansas. This includes those who quit at 45, or 55, or 65. It includes those who quit in 1945, or 1975, or 1935, or 1915. Unless we adopt such a comprehensive plan, a few of the teachers of the larger cities will largely monopolize the benefits,