



KERS
NONHAZARDOUS
 Kentucky Employees Retirement System

FISCAL YEAR 2026 ACTUARIALLY ACCRUED LIABILITY CONTRIBUTION

AGENCY CODE	AGENCY NAME	EFFECTIVE DATE	AGENCY PERCENTAGE SHARE	YEARLY AALC PAYMENT
PC001	Executive Branch Agencies	7/1/2025	77.84800%	666,815,647
PC001	Legislative Branch Agencies	7/1/2025	1.82505%	15,632,667
PC001	Judicial Branch Agencies	7/1/2025	2.50801%	21,482,637
3022	LEX FAYETTE CO HLTH DEPT	7/1/2025	0.46606%	3,992,088
3023	LAKE CUMBERLAND DISTRICT	7/1/2025	0.39134%	3,352,066
3026	BARREN RVR DIST HLTH DEPT	7/1/2025	0.36348%	3,113,428
3027	GREEN RVR DIST HLTH DEPT	7/1/2025	0.43450%	3,721,758
3025	NORTHERN KY DIST HLTH DEP	7/1/2025	0.28808%	2,467,581
3028	LINCOLN TRL DIST HLTH DEP	7/1/2025	0.35349%	3,027,858
3033	KY RIVER DIST HEALTH DEPT	7/1/2025	0.37327%	3,197,285
3062	MADISON CO HEALTH DEP	7/1/2025	0.28416%	2,434,004
3031	CUMBERLAND VLY DIST HEALT	7/1/2025	0.47814%	4,095,561
3024	WEDCO DIST HEALTH DEPT	7/1/2025	0.14976%	1,282,786
3067	FRANKLIN CO HEALTH DEPT	7/1/2025	0.11854%	1,015,367
3049	WHITLEY CO HEALTH DEPT	7/1/2025	0.15357%	1,315,421
3038	PIKE CO HEALTH DEPT	7/1/2025	0.12855%	1,101,109
3054	THREE RIVERS DIST HLTH	7/1/2025	0.12147%	1,040,465
3051	KNOX CO HEALTH DEPT	7/1/2025	0.14926%	1,278,503
3029	PURCHASE DIST HLTH DEPT	7/1/2025	0.23368%	2,001,612
3035	CLARK CO HEALTH DEPT	7/1/2025	0.08751%	749,577
3036	GATEWAY DIST HEALTH DEPT	7/1/2025	0.15667%	1,341,974
3044	N CENTRAL DIST HLTH DEPT	7/1/2025	0.11462%	981,790
3047	BREATHITT CO HEALTH DEPT	7/1/2025	0.09634%	825,211
3045	PENNYRILE DIST HLTH DEPT	7/1/2025	0.08325%	713,087
3073	MARSHALL CO HEALTH DEPT	7/1/2025	0.08113%	694,928
3074	CHRISTIAN CO HEALTH DEPT	7/1/2025	0.07102%	608,330
3078	MONTGOMERY CO HEALTH DEPT	7/1/2025	0.05688%	487,212
3075	HOPKINS CO HEALTH DEPT	7/1/2025	0.09470%	811,163
3064	JOHNSON CO HEALTH DEPT	7/1/2025	0.08231%	705,035
3039	FLOYD CO HEALTH CENTER	7/1/2025	0.06537%	559,934
3081	ASHLAND BOYD CO HEALTH DP	7/1/2025	0.09338%	799,857
3050	LAUREL CO HEALTH DEPT	7/1/2025	0.07695%	659,124
3053	BULLITT CO HEALTH DEPT	7/1/2025	0.07348%	629,401
3085	BELL CO HEALTH DEPT	7/1/2025	0.05705%	488,668
3048	GREENUP CO HLTH DEPT	7/1/2025	0.06118%	524,044
3059	JESSAMINE CO HEALTH DEPT	7/1/2025	0.04470%	382,883
3083	GRAVES CO HEALTH CENTER	7/1/2025	0.03248%	278,211
3087	HARLAN CO HEALTH DEPT	7/1/2025	0.03837%	328,662
3056	OLDHAM CO HEALTH DEPT	7/1/2025	0.05571%	477,190
3066	ALLEN CO HEALTH DEPT	7/1/2025	0.04205%	360,184
3042	BUFFALO TRACE HEALTH DEPT	7/1/2025	0.05735%	491,238
3072	MUHLENBERG CO.HEALTH DEPT	7/1/2025	0.04192%	359,070
3030	MERCER CO HEALTH DEPT	7/1/2025	0.04719%	404,211
3082	LAWRENCE CO HEALTH DEPT	7/1/2025	0.02056%	176,109
3069	WOODFORD CO HEALTH DEPT	7/1/2025	0.02899%	248,317

3084	CALLOWAY CO HEALTH DEPT	7/1/2025	0.02199%	188,358
3065	MAGOFFIN CO HEALTH DEPT	7/1/2025	0.03438%	294,486
3040	MARTIN CO HEALTH DEPT	7/1/2025	0.02810%	240,694
3037	BOYLE CO HEALTH DEPT	7/1/2025	0.03374%	289,004
3034	BOURBON CO HEALTH CENTER	7/1/2025	0.04133%	354,017
3061	ANDERSON CO HEALTH DEPT	7/1/2025	0.02698%	231,100
3057	LEWIS CO HEALTH DEPT	7/1/2025	0.01627%	139,362
3055	ESTILL CO HEALTH DEPT	7/1/2025	0.02966%	254,056
3068	LINCOLN CO HEALTH DEPT	7/1/2025	0.02603%	222,963
3080	BRECKINRIDGE CO HEALTH BD	7/1/2025	0.04095%	350,762
3086	GRAYSON COUNTY HEALTH DEPT	7/1/2025	0.02444%	209,344
3079	GARRARD COUNTY HEALTH DPT	7/1/2025	0.02087%	178,764
3076	TODD CO HEALTH DEPT	7/1/2025	0.02492%	213,455
3058	FLEMING CO HEALTH DEP	7/1/2025	0.02332%	199,750
3052	MONROE CO HEALTH DEPT	7/1/2025	0.01668%	142,874
3077	BRACKEN CO HEALTH DEPT	7/1/2025	0.01281%	109,725
3060	POWELL CO HEALTH DEPT	7/1/2025	0.02233%	191,270
3088	CARTER CO HEALTH DEPT	7/1/2025	0.02953%	252,942
1994	KY HIGHER ED STUD LN CORP	7/1/2025	0.43533%	3,728,867
1492	CSG HEADQUARTERS	7/1/2025	0.10246%	877,632
1433	KET FOUNDATION	7/1/2025	0.08009%	686,020
7403	ASST OF COMMONWEALTH ATTY	7/1/2025	0.03087%	264,420
7415	HIGHSCHOOL ATHLETIC ASSOC	7/1/2025	0.00752%	64,413
1438	O A S I S	7/1/2025	0.01225%	104,929
1481	KDVA	7/1/2025	0.01292%	110,668
1487	B.R.A.S.S.	7/1/2025	0.01133%	97,048
1458	BLUEGRASS RAPE CRISIS CTR	7/1/2025	0.01459%	124,972
1453	SAFE HARBOR	7/1/2025	0.00698%	59,788
1437	SANCTUARY INC	7/1/2025	0.01334%	114,265
1436	LOTUS	7/1/2025	0.00571%	48,910
1489	BETHANY HOUSE ABUSE SHEL	7/1/2025	0.00890%	76,234
1452	SPRINGHAVEN INC	7/1/2025	0.00812%	69,553
1480	KASAP	7/1/2025	0.00502%	42,999
1451	SILVERLEALF	7/1/2025	0.01073%	91,909
1488	WOMEN AWARE	7/1/2025	0.00519%	44,456
1454	D.O.V.E.S.	7/1/2025	0.00701%	60,045
1459	NURSING HOME OMBUDSMAN	7/1/2025	0.00468%	40,087
1490	HOPE HARBOR INC	7/1/2025	0.00438%	37,517
1435	CHILD WATCH ADVOCACY CTR	7/1/2025	0.00382%	32,721
7408	FRANKLIN CO COUNCIL AGING	7/1/2025	0.01141%	97,734
1456	JUDI'S PLACE FOR KIDS, INC.	7/1/2025	0.00413%	35,376
1485	CUMBERLAND V C A CENTER	7/1/2025	0.00437%	37,432
7417	KY ASSOC OF REGIONAL PROG	7/1/2025	0.00966%	82,744
1439	BARREN RIVER CHILD ADVOCA	7/1/2025	0.00216%	18,502
1491	CHILD ADV CTR OF GRN RVR	7/1/2025	0.00304%	26,039
7409	MUN ELEC POW ASSOC OF KY	7/1/2025	0.00928%	79,489
1457	KY RIVER CHILD ADVOCACY	7/1/2025	0.00155%	13,277
1483	PENNYRILE CHILD ADV CTR	7/1/2025	0.00245%	20,986
1486	LAKE CUMB CHILD ADV CTR	7/1/2025	0.00290%	24,840
1484	BUFFALO TR CHILD ADV INC	7/1/2025	0.00134%	11,478
	KENTUCKY HORSE RACING AND GAMING CORPORATION	7/1/2025	0.08503%	728,328
8210	NEW VISTA OF THE BLUEGRASS, INC.	7/1/2025	0.97691%	8,367,830
8208	CUMBERLAND RIVER MHMR	7/1/2025	0.52227%	4,473,561
8220	LIFESKILLS INC	7/1/2025	0.68686%	5,883,375
8204	COMMUNICARE INC	7/1/2025	0.35387%	3,031,113
8205	ADANTA/BEHAVIORAL HLTH SR	7/1/2025	0.47316%	4,052,904
8221	MOUNTAIN COMP CARE CENTER	7/1/2025	0.24350%	2,085,726

8213	GREEN RVR REG MHMR BD	7/1/2025	0.15867%	1,359,105
8202	NORTHERN KY REG MHMR BD	7/1/2025	0.30443%	2,607,629
8209	WESTERN KY REG MHMR ADV	7/1/2025	0.18885%	1,617,616
8216	COMPREHEND INC REG MHMR B	7/1/2025	0.15450%	1,323,387
8024	SEVEN CO SERVICES INC	7/1/2025	0.81974%	7,021,573
8201	KY RIVER COMM CARE INC	7/1/2025	0.14186%	1,215,117
1430	EASTERN KY UNIV	7/1/2025	1.27060%	10,883,465
5470	KCTCS	7/1/2025	0.83028%	7,111,855
1465	WESTERN KENTUCKY UNIV	7/1/2025	0.96106%	8,232,066
1445	MURRAY STATE UNIV	7/1/2025	0.70534%	6,041,668
1440	MOREHEAD STATE UNIVERSITY	7/1/2025	0.64319%	5,509,315
3801	KENTUCKY STATE UNIVERSITY	7/1/2025	0.23597%	2,021,227
W002	ALLEN COUNTY ATTORNEY	7/1/2025	0.00882%	75,549
W003	ANDERSON COUNTY ATTORNEY	7/1/2025	0.01048%	89,768
W005	BARREN COUNTY ATTORNEY	7/1/2025	0.01528%	130,883
W006	BATH COUNTY ATTORNEY	7/1/2025	0.00001%	86
W007	BELL COUNTY ATTORNEY	7/1/2025	0.01027%	87,969
W008	BOONE COUNTY ATTORNEY	7/1/2025	0.02707%	231,871
W011	BOYLE COUNTY ATTORNEY	7/1/2025	0.00083%	7,109
014A	BRECKINRIDGE CO ATTORNEY	7/1/2025	0.00547%	46,854
W015	BULLITT COUNTY ATTORNEY	7/1/2025	0.00374%	32,035
W018	CALLOWAY COUNTY ATTORNEY	7/1/2025	0.00029%	2,484
W021	CARROLL COUNTY ATTORNEY	7/1/2025	0.00464%	39,744
W023	CASEY COUNTY ATTORNEY	7/1/2025	0.00504%	43,171
W022	CHILD SUPPORT ENFORCEMENT	7/1/2025	0.00136%	11,649
024A	CHRISTIAN COUNTY ATTORNEY	7/1/2025	0.00523%	44,798
W025	CLARK COUNTY ATTORNEY	7/1/2025	0.00703%	60,216
W028	CRITTENDEN CO ATTORNEY	7/1/2025	0.00194%	16,617
W030	DAVISS COUNTY ATTORNEY	7/1/2025	0.00839%	71,865
031A	EDMONSON COUNTY ATTORNEY	7/1/2025	0.00252%	21,585
X034	FAYETTE CO ATTORNEY OFF	7/1/2025	0.01667%	142,789
W036	FLOYD COUNTY ATTORNEY	7/1/2025	0.00596%	51,051
W037	FRANKLIN COUNTY ATTORNEY	7/1/2025	0.02570%	220,136
W040	GARRARD COUNTY ATTORNEY	7/1/2025	0.00526%	45,055
W041	GRANT COUNTY CHILD SUPPOR	7/1/2025	0.00193%	16,532
W042	GRAVES COUNTY ATTORNEY	7/1/2025	0.01740%	149,042
W046	HANCOCK COUNTY ATTORNEY	7/1/2025	0.00205%	17,560
W049	HARRISON COUNTY ATTORNEY	7/1/2025	0.00061%	5,225
W053	HICKMAN COUNTY ATTORNEY	7/1/2025	0.00547%	46,854
W054	HOPKINS COUNTY ATTORNEY	7/1/2025	0.00931%	79,746
W055	JACKSON COUNTY ATTORNEY	7/1/2025	0.00372%	31,864
W056	JEFFERSON CO ATTORNEY	7/1/2025	0.09080%	777,757
W058	JOHNSON COUNTY ATTORNEY	7/1/2025	0.00123%	10,536
X059	KENTON COUNTY ATTORNEY	7/1/2025	0.00543%	46,511
060A	KNOTT COUNTY ATTORNEY	7/1/2025	0.00479%	41,029
W061	KNOX COUNTY ATTORNEY	7/1/2025	0.00003%	257
W062	LARUE COUNTY ATTORNEY	7/1/2025	0.00554%	47,453
W063	LAUREL COUNTY ATTORNEY	7/1/2025	0.00188%	16,103
W064	LAWRENCE COUNTY ATTORNEY	7/1/2025	0.00000%	-
W065	LEE COUNTY ATTORNEY	7/1/2025	0.00472%	40,430
071A	LOGAN COUNTY ATTORNEY	7/1/2025	0.00947%	81,116
W076	MADISON COUNTY ATTORNEY	7/1/2025	0.03440%	294,657
W077	MAGOFFIN CO ATTORNEY	7/1/2025	0.00104%	8,908
W073	MCCRACKEN COUNTY ATTORNEY	7/1/2025	0.00581%	49,766
W074	MCCREARY COUNTY ATTORNEY	7/1/2025	0.01021%	87,455
W082	MEADE COUNTY ATTORNEY	7/1/2025	0.00790%	67,668
W083	MENIFEE COUNTY ATTORNEY	7/1/2025	0.00302%	25,868

W084	MERCER COUNTY ATTORNEY	7/1/2025	0.00270%	23,127
086A	MONROE CO ATTORNEY	7/1/2025	0.00328%	28,095
W087	MONTGOMERY CO ATTORNEY	7/1/2025	0.00896%	76,748
W088	MORGAN COUNTY ATTORNEY	7/1/2025	0.00965%	82,658
W093	OLDHAM COUNTY ATTORNEY	7/1/2025	0.00899%	77,005
W094	OWEN COUNTY ATTORNEY	7/1/2025	0.00261%	22,356
W096	PENDLETON COUNTY ATTORNEY	7/1/2025	0.00083%	7,109
W099	POWELL COUNTY ATTORNEY	7/1/2025	0.00014%	1,199
W100	PULASKI COUNTY ATTORNEY	7/1/2025	0.00852%	72,979
W102	ROCKCASTLE CO ATTORNEY	7/1/2025	0.00412%	35,290
W103	ROWAN COUNTY ATTORNEY	7/1/2025	0.00436%	37,346
W106	SHELBY COUNTY ATTORNEY	7/1/2025	0.00213%	18,245
W107	SIMPSON COUNTY ATTORNEY	7/1/2025	0.00277%	23,727
W108	SPENCER COUNTY ATTORNEY	7/1/2025	0.00638%	54,649
W111	TRIGG COUNTY ATTORNEY	7/1/2025	0.00496%	42,485
W112	TRIMBLE COUNTY ATTORNEY	7/1/2025	0.00399%	34,177
W113	UNION COUNTY ATTORNEY	7/1/2025	0.00156%	13,362
116A	WAYNE COUNTY ATTORNEY	7/1/2025	0.00355%	30,408
W117	WEBSTER COUNTY ATTORNEY	7/1/2025	0.00751%	64,328
W118	WHITLEY COUNTY ATTORNEY	7/1/2025	0.01071%	91,738