



# Employer Reporting, Compliance & Education



## FISCAL YEAR 2026 ACTUARIAL ACCRUED LIABILITY CONTRIBUTION INVOICES

The FY 2026 Actuarially Accrued Liability Contribution (AALC) amount will remain static (except for the Executive Branch & Kentucky Horse Racing & Gaming Corporation).

Pursuant to KRS 61.565 2(a), "Except as limited by subsection (1)(d)1.d. of this section as it relates to the Kentucky Employees Retirement System, normal cost contribution rates and the actuarially accrued liability contribution shall be determined by the board on the basis of the annual actuarial valuation last preceding the July 1 of **anew biennium**."

Therefore, participating employer AALC amounts will be adjusted starting with FY 2027, based on the June 30, 2025 valuation.

The Actuarially Accrued Liability totals provided by Kentucky Public Pensions Authority actuary GRS consulting are calculated as an annual amount that is then divided into twelve equal monthly installments. This can result in slight discrepancies in the monthly amount billed due to rounding differences. KPPA has updated the rounding methodology used for determining the monthly installments to ensure the total amount billed does not exceed the total AALC due to rounding. A credit invoice has been created for any overpayment due to the former rounding methodology. Please apply this credit invoice when you select to pay your next AALC invoice.

### [FISCAL YEAR 2026 ACTUARIAL ACCRUED LIABILITY CONTRIBUTION](#)

If you have questions, please contact your ERCE representative or call the Employer Hotline at 1-888-696-8810.



Kentucky Public Pensions Authority | 1260 Louisville Road | Monday - Friday 8:00 a.m. - 4:30 p.m. ET | Frankfort, KY 40601 US

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