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%	$ 666,815,647.00
PC001	Legislative Branch Agencies	7/1/2025	1.82505%	$ 15,632,667.00
PC001	Judicial Branch Agencies	7/1/2025	2.50801%	$ 21,482,637.00
3022	LEX FAYETTE CO HLTH DEPT	7/1/2025	0.46606%	$ 4,766,461.00
3023	LAKE CUMBERLAND DISTRICT	7/1/2025	0.39134%	$ 4,002,276.00
3026	BARREN RVR DIST HLTH DEPT	7/1/2025	0.36348%	$ 3,717,357.00
3027	GREEN RVR DIST HLTH DEPT	7/1/2025	0.43450%	$ 4,443,692.00
3025	NORTHERN KY DIST HLTH DEP	7/1/2025	0.28808%	$ 2,946,205.00
3028	LINCOLN TRL DIST HLTH DEP	7/1/2025	0.35349%	$ 3,615,244.00
3033	KY RIVER DIST HEALTH DEPT	7/1/2025	0.37327%	$ 3,817,495.00
3062	MADISON CO HEALTH DEP	7/1/2025	0.28416%	$ 2,906,171.00
3031	CUMBERLAND VLY DIST HEALT	7/1/2025	0.47814%	$ 4,889,995.00
3024	WEDCO DIST HEALTH DEPT	7/1/2025	0.14976%	$ 1,531,594.00
3067	FRANKLIN CO HEALTH DEPT	7/1/2025	0.11854%	$ 1,212,256.00
3049	WHITLEY CO HEALTH DEPT	7/1/2025	0.15357%	$ 1,570,588.00
3038	PIKE CO HEALTH DEPT	7/1/2025	0.12855%	$ 1,314,681.00
3054	THREE RIVERS DIST HLTH	7/1/2025	0.12147%	$ 1,242,308.00
3051	KNOX CO HEALTH DEPT	7/1/2025	0.14926%	$ 1,526,499.00
3029	PURCHASE DIST HLTH DEPT	7/1/2025	0.23368%	$ 2,389,886.00
3035	CLARK CO HEALTH DEPT	7/1/2025	0.08751%	$ 894,998.00
3036	GATEWAY DIST HEALTH DEPT	7/1/2025	0.15667%	$ 1,602,304.00
3044	N CENTRAL DIST HLTH DEPT	7/1/2025	0.11462%	$ 1,172,222.00
3047	BREATHITT CO HEALTH DEPT	7/1/2025	0.09634%	$ 985,257.00
3045	PENNYRILE DIST HLTH DEPT	7/1/2025	0.08325%	$ 851,429.00
3073	MARSHALL CO HEALTH DEPT	7/1/2025	0.08113%	$ 829,800.00
3074	CHRISTIAN CO HEALTH DEPT	7/1/2025	0.07102%	$ 726,335.00
3078	MONTGOMERY CO HEALTH DEPT	7/1/2025	0.05688%	$ 581,692.00
3075	HOPKINS CO HEALTH DEPT	7/1/2025	0.09470%	$ 968,516.00
3064	JOHNSON CO HEALTH DEPT	7/1/2025	0.08231%	$ 841,758.00
3039	FLOYD CO HEALTH CENTER	7/1/2025	0.06537%	$ 668,519.00
3081	ASHLAND BOYD CO HEALTH DP	7/1/2025	0.09338%	$ 954,998.00
3050	LAUREL CO HEALTH DEPT	7/1/2025	0.07695%	$ 786,958.00
3053	BULLITT CO HEALTH DEPT	7/1/2025	0.07348%	$ 751,499.00
3085	BELL CO HEALTH DEPT	7/1/2025	0.05705%	$ 583,459.00
3048	GREENUP CO HLTH DEPT	7/1/2025	0.06118%	$ 625,677.00
3059	JESSAMINE CO HEALTH DEPT	7/1/2025	0.04470%	$ 457,222.00
3083	GRAVES CO HEALTH CENTER	7/1/2025	0.03248%	$ 332,232.00
3087	HARLAN CO HEALTH DEPT	7/1/2025	0.03837%	$ 392,439.00
3056	OLDHAM CO HEALTH DEPT	7/1/2025	0.05571%	$ 569,733.00
3066	ALLEN CO HEALTH DEPT	7/1/2025	0.04205%	$ 430,082.00
3042	BUFFALO TRACE HEALTH DEPT	7/1/2025	0.05735%	$ 586,475.00
3072	MUHLENBERG CO.HEALTH DEPT	7/1/2025	0.04192%	$ 428,730.00
3030	MERCER CO HEALTH DEPT	7/1/2025	0.04719%	$ 482,594.00
3082	LAWRENCE CO HEALTH DEPT	7/1/2025	0.02056%	$ 210,362.00
3069	WOODFORD CO HEALTH DEPT	7/1/2025	0.02899%	$ 296,461.00
3084	CALLOWAY CO HEALTH DEPT	7/1/2025	0.02199%	$ 224,919.00
3065	MAGOFFIN CO HEALTH DEPT	7/1/2025	0.03438%	$ 351,573.00
3040	MARTIN CO HEALTH DEPT	7/1/2025	0.02810%	$ 287,414.00
3037	BOYLE CO HEALTH DEPT	7/1/2025	0.03374%	$ 345,022.00

3034	BOURBON CO HEALTH CENTER	7/1/2025	0.04133%	$	422,699.00
3061	ANDERSON CO HEALTH DEPT	7/1/2025	0.02698%	$	275,976.00
3057	LEWIS CO HEALTH DEPT	7/1/2025	0.01627%	$	166,376.00
3055	ESTILL CO HEALTH DEPT	7/1/2025	0.02966%	$	303,324.00
3068	LINCOLN CO HEALTH DEPT	7/1/2025	0.02603%	$	266,201.00
3080	BRECKINRIDGE CO HEALTH BD	7/1/2025	0.04095%	$	418,851.00
3086	GRAYSON COUNTY HEALTH DEPT	7/1/2025	0.02444%	$	249,980.00
3079	GARRARD COUNTY HEALTH DPT	7/1/2025	0.02087%	$	213,481.00
3076	TODD CO HEALTH DEPT	7/1/2025	0.02492%	$	254,867.00
3058	FLEMING CO HEALTH DEP	7/1/2025	0.02332%	$	238,437.00
3052	MONROE CO HEALTH DEPT	7/1/2025	0.01668%	$	170,535.00
3077	BRACKEN CO HEALTH DEPT	7/1/2025	0.01281%	$	131,021.00
3060	POWELL CO HEALTH DEPT	7/1/2025	0.02233%	$	228,351.00
3088	CARTER CO HEALTH DEPT	7/1/2025	0.02953%	$	301,972.00
1994	KY HIGHER ED STUD LN CORP	7/1/2025	0.43533%	$	3,728,867.00
1492	CSG HEADQUARTERS	7/1/2025	0.10246%	$	877,632.00
1433	KET FOUNDATION	7/1/2025	0.08009%	$	686,020.00
7403	ASST OF COMMONWEALTH ATTY	7/1/2025	0.03087%	$	264,420.00
7415	HIGHSCHOOL ATHLETIC ASSOC	7/1/2025	0.00752%	$	64,413.00
1438	O A S I S	7/1/2025	0.01225%	$	125,302.00
1481	KDVA	7/1/2025	0.01292%	$	132,165.00
1487	B.R.A.S.S.	7/1/2025	0.01133%	$	115,943.00
1458	BLUEGRASS RAPE CRISIS CTR	7/1/2025	0.01459%	$	149,218.00
1453	SAFE HARBOR	7/1/2025	0.00698%	$	71,334.00
1437	SANCTUARY INC	7/1/2025	0.01334%	$	136,428.00
1436	LOTUS	7/1/2025	0.00571%	$	58,440.00
1489	BETHANY HOUSE ABUSE SHELT	7/1/2025	0.00890%	$	91,091.00
1452	SPRINGHAVEN INC	7/1/2025	0.00812%	$	83,084.00
1480	KASAP	7/1/2025	0.00502%	$	51,265.00
1451	SILVERLEALF	7/1/2025	0.01073%	$	109,704.00
1488	WOMEN AWARE	7/1/2025	0.00519%	$	53,032.00
1454	D.O.V.E.S.	7/1/2025	0.00701%	$	71,750.00
1459	NURSING HOME OMBUDSMAN	7/1/2025	0.00468%	$	40,087.00
1490	HOPE HARBOR INC	7/1/2025	0.00438%	$	44,818.00
1435	CHILD WATCH ADVOCACY CTR	7/1/2025	0.00382%	$	38,994.00
7408	FRANKLIN CO COUNCIL AGING	7/1/2025	0.01141%	$	97,734.00
1456	JUDI'S PLACE FOR KIDS, INC.	7/1/2025	0.00413%	$	42,218.00
58374	KENTUCKY HORSE RACING & GAMING CORPORATION	7/1/2025	0.08503%	$	728,328.00
1485	CUMBERLAND V C A CENTER	7/1/2025	0.00437%	$	44,714.00
7417	KY ASSOC OF REGIONAL PROG	7/1/2025	0.00966%	$	98,786.00
1439	BARREN RIVER CHILD ADVOCA	7/1/2025	0.00216%	$	22,045.00
1491	CHILD ADV CTR OF GRN RVR	7/1/2025	0.00304%	$	31,091.00
7409	MUN ELEC POW ASSOC OF KY	7/1/2025	0.00928%	$	79,489.00
1457	KY RIVER CHILD ADVOCACY	7/1/2025	0.00155%	$	15,806.00
1483	PENNYRILE CHILD ADV CTR	7/1/2025	0.00245%	$	25,060.00
1486	LAKE CUMB CHILD ADV CTR	7/1/2025	0.00290%	$	29,636.00
1484	BUFFALO TR CHILD ADV INC	7/1/2025	0.00134%	$	13,726.00
8210	NEW VISTA OF THE BLUEGRASS, INC.	7/1/2025	0.97691%	$	9,991,080.00
8208	CUMBERLAND RIVER MHMR	7/1/2025	0.52227%	$	5,341,394.00
8220	LIFESKILLS INC	7/1/2025	0.68686%	$	7,024,702.00
8204	COMMUNICARE INC	7/1/2025	0.35387%	$	3,619,091.00
8205	ADANTA/BEHAVIORAL HLTH SR	7/1/2025	0.47316%	$	4,839,042.00
8221	MOUNTAIN COMP CARE CENTER	7/1/2025	0.24350%	$	2,490,335.00
8213	GREEN RVR REG MHMR BD	7/1/2025	0.15867%	$	1,622,789.00
8202	NORTHERN KY REG MHMR BD	7/1/2025	0.30443%	$	3,113,517.00
8209	WESTERN KY REG MHMR ADV	7/1/2025	0.18885%	$	1,931,416.00
8216	COMPREHEND INC REG MHMR B	7/1/2025	0.15450%	$	1,580,051.00
8024	SEVEN CO SERVICES INC	7/1/2025	0.81974%	$	8,383,681.00
8201	KY RIVER COMM CARE INC	7/1/2025	0.14186%	$	1,450,798.00
1430	EASTERN KY UNIV	7/1/2025	1.27060%	$	10,883,465.00
5470	KCTCS	7/1/2025	0.83028%	$	7,111,855.00

1465	WESTERN KENTUCKY UNIV	7/1/2025	0.96106%	$	8,232,066.00
1445	MURRAY STATE UNIV	7/1/2025	0.70534%	$	6,041,668.00
1440	MOREHEAD STATE UNIVERSITY	7/1/2025	0.64319%	$	5,509,315.00
3801	KENTUCKY STATE UNIVERSITY	7/1/2025	0.23597%	$	2,021,227.00
W002	ALLEN COUNTY ATTORNEY	7/1/2025	0.00882%	$	75,549.00
W003	ANDERSON COUNTY ATTORNEY	7/1/2025	0.01048%	$	89,768.00
W005	BARREN COUNTY ATTORNEY	7/1/2025	0.01528%	$	130,883.00
W006	BATH COUNTY ATTORNEY	7/1/2025	0.00001%	$	86.00
W007	BELL COUNTY ATTORNEY	7/1/2025	0.01027%	$	87,969.00
W008	BOONE COUNTY ATTORNEY	7/1/2025	0.02707%	$	231,871.00
W011	BOYLE COUNTY ATTORNEY	7/1/2025	0.00083%	$	7,109.00
014A	BRECKINRIDGE CO ATTORNEY	7/1/2025	0.00547%	$	46,854.00
W015	BULLITT COUNTY ATTORNEY	7/1/2025	0.00374%	$	32,035.00
W018	CALLOWAY COUNTY ATTORNEY	7/1/2025	0.00029%	$	2,484.00
W021	CARROLL COUNTY ATTORNEY	7/1/2025	0.00464%	$	39,744.00
W023	CASEY COUNTY ATTORNEY	7/1/2025	0.00504%	$	43,171.00
W022	CHILD SUPPORT ENCORCEMENT	7/1/2025	0.00136%	$	11,649.00
024A	CHRISTIAN COUNTY ATTORNEY	7/1/2025	0.00523%	$	44,798.00
W025	CLARK COUNTY ATTORNEY	7/1/2025	0.00703%	$	60,216.00
W028	CRITTENDEN CO ATTORNEY	7/1/2025	0.00194%	$	16,617.00
W030	DAVIESS COUNTY ATTORNEY	7/1/2025	0.00839%	$	71,865.00
031A	EDMONSON COUNTY ATTORNEY	7/1/2025	0.00252%	$	21,585.00
X034	FAYETTE CO ATTORNEY OFF	7/1/2025	0.01667%	$	142,789.00
W036	FLOYD COUNTY ATTORNEY	7/1/2025	0.00596%	$	51,051.00
W037	FRANKLIN COUNTY ATTORNEY	7/1/2025	0.02570%	$	220,136.00
W040	GARRARD COUNTY ATTORNEY	7/1/2025	0.00526%	$	45,055.00
W041	GRANT COUNTY CHILD SUPPOR	7/1/2025	0.00193%	$	16,532.00
W042	GRAVES COUNTY ATTORNEY	7/1/2025	0.01740%	$	149,042.00
W046	HANCOCK COUNTY ATTORNEY	7/1/2025	0.00205%	$	17,560.00
W049	HARRISON COUNTY ATTORNEY	7/1/2025	0.00061%	$	5,225.00
W053	HICKMAN COUNTY ATTORNEY	7/1/2025	0.00547%	$	46,854.00
W054	HOPKINS COUNTY ATTORNEY	7/1/2025	0.00931%	$	79,746.00
W055	JACKSON COUNTY ATTORNEY	7/1/2025	0.00372%	$	31,864.00
W056	JEFFERSON CO ATTORNEY	7/1/2025	0.09080%	$	777,757.00
W058	JOHNSON COUNTY ATTORNEY	7/1/2025	0.00123%	$	10,536.00
X059	KENTON COUNTY ATTORNEY	7/1/2025	0.00543%	$	46,511.00
060A	KNOTT COUNTY ATTORNEY	7/1/2025	0.00479%	$	41,029.00
W061	KNOX COUNTY ATTORNEY	7/1/2025	0.00003%	$	257.00
W062	LARUE COUNTY ATTORNEY	7/1/2025	0.00554%	$	47,453.00
W063	LAUREL COUNTY ATTORNEY	7/1/2025	0.00188%	$	16,103.00
W064	LAWRENCE COUNTY ATTORNEY	7/1/2025	0.00000%	$	-
W065	LEE COUNTY ATTORNEY	7/1/2025	0.00472%	$	40,430.00
071A	LOGAN COUNTY ATTORNEY	7/1/2025	0.00947%	$	81,116.00
W076	MADISON COUNTY ATTORNEY	7/1/2025	0.03440%	$	294,657.00
W077	MAGOFFIN CO ATTORNEY	7/1/2025	0.00104%	$	8,908.00
W073	MCCRACKEN COUNTY ATTORNEY	7/1/2025	0.00581%	$	49,766.00
W074	MCCREARY COUNTY ATTORNEY	7/1/2025	0.01021%	$	87,455.00
W082	MEADE COUNTY ATTORNEY	7/1/2025	0.00790%	$	67,668.00
W083	MENIFEE COUNTY ATTORNEY	7/1/2025	0.00302%	$	25,868.00
W084	MERCER COUNTY ATTORNEY	7/1/2025	0.00270%	$	23,127.00
086A	MONROE CO ATTORNEY	7/1/2025	0.00328%	$	28,095.00
W087	MONTGOMERY CO ATTORNEY	7/1/2025	0.00896%	$	76,748.00
W088	MORGAN COUNTY ATTORNEY	7/1/2025	0.00965%	$	82,658.00
W093	OLDHAM COUNTY ATTORNEY	7/1/2025	0.00899%	$	77,005.00
W094	OWEN COUNTY ATTORNEY	7/1/2025	0.00261%	$	22,356.00
W096	PENDLETON COUNTY ATTORNEY	7/1/2025	0.00083%	$	7,109.00
W099	POWELL COUNTY ATTORNEY	7/1/2025	0.00014%	$	1,199.00
W100	PULASKI COUNTY ATTORNEY	7/1/2025	0.00852%	$	72,979.00
W102	ROCKCASTLE CO ATTORNEY	7/1/2025	0.00412%	$	35,290.00
W103	ROWAN COUNTY ATTORNEY	7/1/2025	0.00436%	$	37,346.00
W106	SHELBY COUNTY ATTORNEY	7/1/2025	0.00213%	$	18,245.00

W107	SIMPSON COUNTY ATTORNEY	7/1/2025	0.00277%	$	23,727.00
W108	SPENCER COUNTY ATTORNEY	7/1/2025	0.00638%	$	54,649.00
W111	TRIGG COUNTY ATTORNEY	7/1/2025	0.00496%	$	42,485.00
W112	TRIMBLE COUNTY ATTORNEY	7/1/2025	0.00399%	$	34,177.00
W113	UNION COUNTY ATTORNEY	7/1/2025	0.00156%	$	13,362.00
116A	WAYNE COUNTY ATTORNEY	7/1/2025	0.00355%	$	30,408.00
W117	WEBSTER COUNTY ATTORNEY	7/1/2025	0.00751%	$	64,328.00
W118	WHITLEY COUNTY ATTORNEY	7/1/2025	0.01071%	$	91,738.00