



## KENTUCKY PUBLIC PENSIONS AUTHORITY

David L. Eager, Executive Director

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January 25, 2022

Ms. Katie Carney  
Office of Fiscal Statement Review  
Legislative Research Commission  
Capitol Annex, Room 104  
Frankfort, KY 40601

**RE: Senate Bill 27 GA (2022 RS BR 1172)**  
**AA Statement Required by KRS 6.350**  
**AA Statement 1 and 2 of 2**

Dear Ms. Carney:

Senate Bill 27 GA (2022 RS BR 1172) amends KRS 61.637 and 78.5540 to allow a part-time adjunct instructor for the Kentucky Fire Commission who has not participated in the Kentucky Employees Retirement System (KERS) prior to retirement, but is eligible to retire from the County Employees Retirement System (CERS), to retire and draw benefits without being required to resign from his or her position as part-time adjunct instructor for the Kentucky Fire Commission.

Kentucky Public Pensions Authority (KPPA) staff members have examined Senate Bill 27 GA (2022 RS BR 1172). We have determined that the bill will not increase or decrease benefits or the participation in benefits in the KERS or CERS systems. Furthermore, Senate Bill 27 GA (2022 RS BR 1172) will not change the actuarial liability of the KERS or CERS systems.

In accordance with KRS 6.350 (2)(c), the Kentucky Public Pensions Authority certifies the following:

1. The estimated number of individuals affected as of June 30, 2021 are 89,516 active; 98,925 inactive; and 107,777 retired members in the CERS Nonhazardous and CERS Hazardous systems; and 33,518 active; 56,192 inactive; and 47,808 retired members in the KERS Nonhazardous and KERS Hazardous systems;
2. There is no estimated change in benefit payments;
3. There is no estimated change to employer costs; and
4. There is no estimated change to administrative expenses.

We have not requested any further actuarial analysis of Senate Bill 27 GA (2022 RS BR 1172) by the Authority's independent actuary.

Please let me know if you have any questions regarding our analysis of Senate Bill 27 GA (2022 RS BR 1172).

Sincerely,

A handwritten signature in black ink that reads "David Eager". The signature is written in a cursive, flowing style.

David L. Eager  
Executive Director  
Kentucky Public Pensions Authority