



KENTUCKY PUBLIC PENSIONS AUTHORITY

Ryan Barrow, Executive Director

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Kentucky Public
Pensions Authority

Actuarial Analysis 1 of 2

January 23, 2026

Ms. Maurya Allen
Executive Assistant, Director's Office
Legislative Research Commission
Capitol Annex, Room 186
Frankfort, KY 40601

RE: House Bill 148 (2026 RS BR 391)
AN ACT relating to the use of sick leave by school district personnel.
AA Statement Required by KRS 6.350

Dear Ms. Allen:

The Kentucky Public Pensions Authority (KPPA) staff have reviewed the proposed legislation and certify the following in accordance with KRS 6.350 (2)(c):

1. The estimated number of individuals potentially affected as of June 30, 2025, are 201,757 active and inactive members of the County Employees Retirement System administered by KPPA;
2. There is no estimated change in benefit payments as the proposal only allows for the use of existing sick leave balances (earned) and does not create a new benefit, increase compensation, or add credit service;
3. There is not estimated change in employer costs; and
4. There is no estimated change in administrative expenses.

KPPA has not sought further analysis of the proposed legislation from its independent actuary.

Should you have any questions regarding our assessment of the proposed bill, please contact us.

Sincerely,

A handwritten signature in purple ink, appearing to read "Ryan Barrow".

Ryan Barrow, Executive Director
Kentucky Public Pensions Authority