



KENTUCKY PUBLIC PENSIONS AUTHORITY

Ryan Barrow, Executive Director

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Actuarial Analysis 1 of 3

March 12, 2026

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

RE: Senate Bill 97 (2026 RS BR 1263) – SCS 1
AN ACT relating to coverage for prostheses and orthoses.
AA Statement Required by KRS 6.350

Dear Ms. Allen:

The Kentucky Public Pensions Authority (KPPA) had previously provided an Actuarial Analysis of Senate Bill 97 (2026 RS BR 1263) via letter dated January 21, 2026. KPPA has now examined SCS 1 for Senate Bill 97 (2026 RS BR 1263).

We have determined that SCS 1 for Senate Bill 97 (2026 RS BR 1263) would not change the previous actuarial impacts provided for this legislation. Therefore, the Actuarial Analysis Senate Bill 97 (2026 RS BR 1263) dated January 21, 2026, is applicable to SCS 1 for Senate Bill 97 (2026 RS BR 1263).

We have not requested any further actuarial analysis of SCS 1 for Senate Bill 97 (2026 RS BR 1263) by the Authority's independent actuary. Please let me know if you have any questions regarding our analysis of SCS 1 for Senate Bill 97 (2026 RS BR 1263).

Sincerely,

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

Ryan Barrow, Executive Director
Kentucky Public Pensions Authority



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January 21, 2026

Actuarial Analysis 1 of 3

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

RE: Senate Bill 97 (2026 RS BR 1263)
AN ACT relating to coverage for prostheses and orthoses.
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 444,293 active, inactive, and retired members in the plans administered by KPPA;
2. There is no estimated change in benefit payments;
3. There may be an increase in employer costs if the changes increase insurance premiums for the plans offered by the KPPA; 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 blue ink, appearing to read "Ryan Barrow".

Ryan Barrow, Executive Director
Kentucky Public Pensions Authority