



WORKERS' COMPENSATION FUNDING COMMISSION

Andy Beshear
Governor

42 Mill Creek Park
Frankfort, Kentucky 40601
Phone: (502) 573-3505
Fax: (502) 573-4923
<https://kwcfc.ky.gov/>

Lisa Gilreath-King
Executive Director

IMPORTANT NOTICE

TO: All Kentucky Insurance Carriers, Group Self-Insurers, and Self-Insured Employers

DATE: September 25, 2026

SUBJECT: Special Fund Assessment Rate for Calendar Year 2027

The Kentucky Workers' Compensation Funding Commission has adopted the following Special Fund assessment rate for calendar year 2027.

All Employers Rate	5.53%
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Insurance Companies: This rate is in effect for policies written with effective dates on or after January 1, 2027.

Group Self-Insurers: If you have not elected to report premiums in the same manner as insurance companies, this rate will apply to your "fund year".

Self-Insured Employers: This rate applies to the "Simulated Premium" as calculated and provided by the Department of Workers' Claims for calendar year 2027.

E-File / E-Pay Reminder: Per KRS 342.122(2)(b), all assessments shall be electronically remitted to the Funding Commission quarterly not later than the thirtieth day of the month following the end of the quarter in which the premium is received.

Our online reporting system (E-File/E-Pay) provides companies with a secure, convenient, and fee-free option for assessment reporting and payment. For more details, please visit our website, <https://kwcfc.ky.gov/>.

If you have any questions, please contact the Funding Commission at 502-782-1711 or kwcfcinfo@ky.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Lisa King".

Lisa Gilreath-King
Executive Director