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S&P Pension Spotlight: Kentucky

Key Takeaways

- Funding reforms and conservative assumptions are a step in the right direction, but progress will take time to undo Kentucky's poor past funding discipline.
- Negative rating pressure is likely for local governments lacking the ability to make budgetary adjustments for increasing pension costs.
- Other postemployment benefits (OPEB) at the state level are better funded than most state plans; however, risks remain due to the volatility of health care costs.

Continue reading.

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