

Appendix

Public Employee Pension Employer Contribution Rates (General Employees)

Rank	State	Contribution Rate	Source
1	Rhode Island	36.34	Employee Retirement System of Rhode Island, 2010 Actuarial Valuation, https://www.ersri.org/public/actuarialValuations/index.jsp
2	Illinois	33.38	State Employees' Retirement System of Illinois, 2010 CAFR, http://www.state.il.us/SRS/SERS/annreports_sers.htm
3	Louisiana	25.60	Louisiana State Employees Retirement System, http://lasersonline.org/site.php?pageID=129
4	Alaska	22.00	Alaska Public Employee Retirement System, http://www.doa.alaska.gov/drb/employer/employer_contribution_rates/db-dcr-plan-fy12-employer-rates.html
5	Kentucky	19.82	Kentucky Retirement Systems, http://kyret.ky.gov/index.php/news/view/employer_rates_for_2011/
6	Delaware	17.20	Delaware State Employees Pension System, http://www.delawarepensions.com/pensionplans/stateemployees/benefits/sep_faqs.shtml
7	California	17.03	California Public Employees Retirement System, http://www.calpers.ca.gov/index.jsp?bc=/employer/actuarial-gasb/emp-contrib-rates.xml&pat=STER
8	Oklahoma	16.50	Oklahoma Public Employees Retirement System, http://www.opers.ok.gov/contributions
9	Maine	16.38	Maine Public Employees Retirement System, 2010 CAFR, http://www.maineopers.org/Publications/Publications.htm#Newsletter
10	New York	16.30	New York State and Local Employee Retirement System, http://www.osc.state.ny.us/press/releases/sept10/090210.htm
11	New Mexico	15.09	Public Employees Retirement Association of New Mexico, 2010 CAFR,

			http://www.pera.state.nm.us/publications.html
12	Hawaii	15.00	Hawaii Employees' Retirement System, http://www4.hawaii.gov/ers/Publications.htm#Your%20Retirement%20System
13	West Virginia	14.50	West Virginia Consolidated Public Retirement, http://www.wvretirement.com/PERS%20Plan%20Description.html
14	Ohio	14.00	Ohio Public Employee Retirement System, https://www.opers.org/members/faq/contributions.shtml
15	Missouri	13.97	Missouri Public Employees Retirement System, https://www.mosers.org/Employers/Contribution-Rates/Retirement-Contribution-Rates-as-a-Percentage-of-Payroll.aspx
16	Arkansas	13.47	Arkansas Public Employee Retirement System, 2010 Actuarial Report, http://www.apers.org/annualreports/index.php
17	Maryland	13.40	Maryland State Retirement and Pension System, http://www.sra.maryland.gov/Employers/ContributoryRates.aspx
18	Tennessee	13.02	Tennessee Consolidated Retirement System, 2010 CAFR Report, http://treasury.tn.gov/tcrs/Pub.html
19	New Jersey	12.45	New Jersey Public Employee Retirement System, PERS Member Handbook, http://www.state.nj.us/treasury/pensions/pers1.shtml
20	Vermont	12.30	Vermont State Employee Retirement System, http://www.vermonttreasurer.gov/retirement/state-group-comparison
20	Colorado	12.25	Colorado Public Employee Retirement Association, http://www.copera.org/pera/employer/contributionrates.htm
22	Nevada	12.25	Nevada Public Employees Retirement System, http://www.nvpers.org/public/whatsNew/contribRates.jsp
22	Mississippi	12.00	Public Employee Retirement System of Mississippi, http://www.pers.state.ms.us/retirementplans/PERS/persretireplan.html
24	Utah	12.00	Utah Retirement Systems, https://www.urs.org/Pages/Employers/EmployersHome.aspx
25	Alabama	11.94	Alabama Employees Retirement System, http://www.rsa-al.gov/ERS/ers.html
26	New Hampshire	11.05	New Hampshire Retirement Systems, http://www.nhrs.org/Employers/Rates.aspx

27	Georgia	10.41	Georgia Employee Retirement System, http://www.ers.ga.gov/stats.html
28	Idaho	10.39	Public Employee Retirement System of Idaho, 2011 Member Handbook, http://www.persi.idaho.gov/members/publications.cfm
29	Arizona	10.10	Arizona State Retirement System, https://www.azasrs.gov/web/ContributionRates.do
30	South Carolina	9.39	South Carolina Retirement Systems, http://www.retirement.sc.gov/employers/news/2012rates.htm
31	Connecticut	9.00	Connecticut State Employees Retirement System, http://www.osc.ct.gov/empret/tier2asumm/tier2asumm.htm#CONTRIBUTIONS
32	Kansas	8.77	Kansas Public Employees Retirement System, http://www.kpers.org/contributionrates.htm#kpf
33	Indiana	8.60	Indiana Public Employee Retirement Fund, 2010 Actuarial Valuation
34	Massachusetts	8.50	Massachusetts Public Employee Retirement Administration Commission, 2010 Annual Report, http://www.mass.gov/perac/pubdir/10reports.html
35	Iowa	8.07	Iowa Public Employees Retirement System, http://www.ipers.org/contributionrates.html
36	Oregon	8.05	Oregon Public Employee Retirement System, 2009 Actuarial Valuation, http://www.oregon.gov/PERS/section/financial_reports/financials.shtml
37	Nebraska	7.49	Nebraska State Employees Pension Plan, https://npers.ne.gov/whalecomfb0318c98356c776ad65/whalecom0/SelfService/public/planInformation/state/statePlanInfo.jsp
38	North Carolina	7.44	North Carolina Teachers' and State Employees' Retirement System, 2011 Members' Handbook, http://www.nctreasurer.com/dsthome/RetirementSystems
39	Montana	7.17	Montana Public Employee Retirement Association, http://mpera.mt.gov/ContributionRates.shtml
40	Wyoming	7.12	Wyoming Retirement System, 2010 Employee Manual, http://retirement.state.wy.us/publications/index.html
41	Washington	7.07	Washington State Department of Retirement Systems, http://www.drs.wa.gov/employer/EmployerHandbook/chpt6/default.htm#rates
41	Michigan	7.00	Michigan Office of Retirement Services, http://www.michigan.gov/orsstatedc
43	Texas	6.95	Texas Retirement Review Board, Guide to Public Pension Systems of Texas, http://www.prb.state.tx.us/publicationsreports.html

44	South Dakota	6.00	South Dakota Retirement System, 2010 CAFR, http://www.sdrs.sd.gov/publications/
45	Wisconsin	5.90	Wisconsin Department of Employee Trust Funds, http://etf.wi.gov/employers/wrs_contribution_rates.htm
46	Minnesota	5.00	Minnesota State Retirement System, http://www.msrs.state.mn.us/gerp/index.htmls
47	Florida	4.91	Florida Retirement System, http://www.dms.myflorida.com/human_resource_support/retirement/publications/system_information/contribution_rates
48	Pennsylvania	4.83	Pennsylvania State Employee Retirement System, http://www.portal.state.pa.us/portal/server.pt?open=514&objID=596114&mode=2
49	North Dakota	4.12	North Dakota Public Employees Retirement System, 2010 CAFR, http://www.nd.gov/ndpers/
50	Virginia	2.08	Virginia Retirement System, http://www.varetire.org/Employers/Update/2011/apr-special-edition.asp

**State Teachers' Retirement Systems Employer Contribution Rates
(For States with Applicable Systems)**

Rank	State	Contribution Rate	Source
1	Rhode Island	35.25	Employee Retirement System of Rhode Island, 2010 Actuarial Valuation, https://www.ersri.org/public/actuarialValuations/index.jsp
2	Illinois	24.91	Teacher Retirement System of Illinois, http://trs.illinois.gov/subsections/employers/employerservices.htm
3	Louisiana	23.70	Teachers' Retirement System of Louisiana, http://www.trsl.org/main/inside.php?section=employers&page=contribution_rates
4	Connecticut	19.20	Connecticut State Teachers' Retirement System, 2010 Actuarial Valuation
5	Maine	17.28	Maine Public Employee Retirement System: Teachers, 2010 CAFR, http://www.maineopers.org/Publications/Publications.htm#Newsletter
6	Maryland	15.45	Maryland Teachers' Retirement and Pension System, http://www.sra.maryland.gov/Employers/ContributoryRates.aspx
7	Colorado	14.75	Colorado Public Employee Retirement Association, School Employees (Including Teachers), http://www.copera.org/pera/employer/contributionrates.htm
8	Missouri	14.50	Missouri Public School Retirement System, http://www.psr-peers.org/Employers/ContributionRateSetFor2011-2012.htm
9	Arkansas	14.00	Arkansas Teacher Retirement System, http://artrs.gov/index.php?option=com_content&task=view&id=23&Itemid=38 ,
9	Ohio	14.00	Ohio State Teachers Retirement System, https://www.strsoh.org/legislation/FAQs.html
11	Kentucky	13.11	Kentucky Teachers' Retirement System, 2010 Employer Manual, http://ktrs.ky.gov/03_employer/05_employer_manual.htm
12	Alaska	12.56	Alaska Teachers' Retirement System,

			http://www.doa.alaska.gov/drb/employer/employer_contribution_rates/db-dcr-plan-fy12-employer-rates.html
13	Alabama	12.51	Alabama Teachers' Retirement System, http://www.rsa-al.gov/TRS/trs.html
14	New York	11.11	New York State Teachers' Retirement System, http://www.nystrs.org/main/employers/contribution-rate.htm
15	Georgia	10.28	Teachers Retirement System of Georgia, http://www.trsga.com/employers/educate-yourself/trs-contribution-rates.aspx
16	California	10.27	California State Teachers' Retirement System, http://www.calstrs.com/About%20CalSTRS/fastfacts.aspx
17	Michigan	10.10	Michigan Public School Employees Retirement System, http://www.michigan.gov/orsstatedb/0,1607,7-208-30580_31509---,00.html
18	Oklahoma	9.50	Oklahoma Teachers Retirement System, http://www.ok.gov/TRS/#
19	New Mexico	9.15	New Mexico Public Education Retirement Board, http://www.nmerb.org/quicklinks/contributions.htm
20	North Dakota	8.75	North Dakota Teachers' Fund for Retirement, http://www.nd.gov/rio/TFFR/Publications/EmployerGuide-intro.htm
21	Pennsylvania	8.65	Pennsylvania Public School Employees Retirement System, http://www.psers.state.pa.us/er/employerpedia.htm
22	Massachusetts	8.50	Massachusetts Teachers' Retirement System, http://www.mass.gov/mtrs/2members/20active/20membership.htm
23	New Hampshire	8.48	New Hampshire Retirement System, http://www.nhrs.org/Employers/Rates.aspx
24	Nebraska	8.36	Nebraska School Pension Plan, https://npers.ne.gov/whalecomfb0318c98356c776ad65/whalecom0/SelfService/public/planInformation/school/schoolPlanInfo.jsp
25	West Virginia	7.50	West Virginia Teachers' Retirement System, http://www.wvretirement.com/TRS.html
26	Vermont	7.41	Vermont State Teachers' Retirement System, http://www.vermonttreasurer.gov/retirement/teachers-group-c
27	New Jersey	7.30	New Jersey Teachers' Pension and Annuity Fund, Members' Handbook, http://www.vermonttreasurer.gov/retirement/teachers-group-c
28	Indiana	7.00	Indiana Public Retirement System, Employer Handbook,

			http://www.in.gov/inprs/2372.htm
29	Montana	6.80	Montana Teachers' Retirement System, Employer's Manual, http://www.trs.mt.gov/Employers/Manual/EmployerManual.asp
30	Texas	6.64	Texas Pension Review Board, Guide to Public Retirement Systems in Texas, http://www.prb.state.tx.us/publicationsreports.html
31	Virginia	6.63	Virginia Retirement System, http://www.varetire.org/Employers/Update/2011/apr-special-edition.asp
32	Tennessee	6.42	Tennessee Consolidated Retirement System, http://treasury.tn.gov/tcrs/Pub.html
33	Washington	6.14	Washington State Department of Retirement Systems, http://www.drs.wa.gov/employer/EmployerHandbook/chpt6/default.htm#rates
34	Minnesota	6.00	Minnesota Teachers' Retirement Association, http://www.minnesotatra.org/employerinfo/employerinfonew.html

**Police Pension Employer Contribution Rates
(For States with Applicable Systems)**

Rank	State	Contribution Rate	Source
1	Montana	43.78	Police Officers' Retirement System, http://mpera.mt.gov/mpors.shtml
2	Rhode Island	31.91	2010 MERS Valuation, https://www.ersri.org/public/actuarialValuations/index.jsp
3	California	27.42	CalPERS, http://www.calpers.ca.gov/index.jsp?bc=/employer/actuarial-gasb/emp-contrib-rates.xml&pat=STER
4	Iowa	24.76	Municipal Fire & Police Retirement System of Iowa, http://www.mfprsi.org/employers/contribution-rates/
5	Alaska	22.00	Alaska Public Employee Retirement System, http://doa.alaska.gov/drb/pers/employee/police-fire.html
6	New York	21.60	New York State and Local Police and Fire, http://www.osc.state.ny.us/press/releases/sept10/090210.htm
7	Indiana	21.00	Indiana Police Officers' and Firefighters' Pension and Disability Fund, http://www.in.gov/inprs/2383.htm
8	Nevada	20.25	Nevada Public Employees Retirement System, http://www.nvpers.org/public/whatsNew/contribRates.jsp
9	New Hampshire	19.51	New Hampshire Retirement Systems, http://www.nhrs.org/employers/rates.aspx
10	Ohio	19.50	Ohio Police and Fire Pension Fund, http://www.op-f.org/employers/rates.asp
11	New Jersey	19.20	New Jersey Police and Firefighters' Retirement System, http://www.state.nj.us/treasury/pensions/pfrshbk.htm
12	New Mexico	18.50	Public Employees Retirement Association of New Mexico, 2010 CAFR, http://www.pera.state.nm.us/publications.html

13	Minnesota	14.40	Public Employees Retirement Association of Minnesota, http://www.mnpera.org/index.asp?Type=B_BASIC&SEC={17E89BDA-4D0A-
14	Florida	14.10	Florida Retirement System http://www.dms.myflorida.com/human_resource_support/retirement/publications/system_information/contribution_rates
15	Oklahoma	13.00	Oklahoma Police Pension and Retirement System, 2010 Actuarial Valuation
16	Vermont	12.30	Vermont Municipal Retirement Systems, http://www.vermonttreasurer.gov/retirement/state-group-comparison
17	Utah	12.00	Utah Retirement System, https://www.urs.org/Pages/NewMembers/NewMembersHome.aspx
18	South Carolina	11.36	South Carolina Retirement Systems, http://www.retirement.sc.gov/employers/news/2012rates.htm
19	Wisconsin	11.30	Wisconsin Retirement System, http://etf.wi.gov/employers/wrs_contribution_rates.htm
20	Kansas	11.15	Kansas Public Employee Retirement System, 2010 Annual Report, http://www.kpers.org/reports.htm
21	Oregon	10.76	Oregon Public Employees Retirement System, http://www.oregon.gov/PERS/section/general_information/employer_rates_7-1-11.shtml
22	Idaho	10.73	Public Employee Retirement System of Idaho, Member Handbook http://www.persi.idaho.gov/members/publications.cfm
23	Connecticut	10.39	2009 Actuarial Report of Connecticut MERS
24	Louisiana	9.50	Louisiana Municipal Police Retirement System, Member Handbook, http://www.lampers.org/handbook.htm
25	Wyoming	8.60	Wyoming Retirement System, 2010 CAFR http://retirement.state.wy.us/publications/index.html
26	West Virginia	8.50	West Virginia Municipal Police Officers and Firefighters Retirement System, http://www.wvretirement.com/MPFRS%20Plan%20Description.html
27	Washington	8.46	Washington State Law Enforcement Officers' and Fire Fighters' Retirement Board, http://www.leoff.wa.gov/

28	North Dakota	8.31	North Dakota Public Employees Retirement System, 2010 CAFR http://www.nd.gov/ndpers/
29	Delaware	8.30	Delaware County and Municipal (Police/Firefighter) Plan, http://www.delawarepensions.com/pensionplans/countymunicipal_pf/cmp_pf_menu.shtml
30	Colorado	8.00	Colorado Fire & Police Pension Association, http://www.fppaco.org/contribution.rates.htm
30	South Dakota	8.00	South Dakota Retirement Systems, http://www.sdrs.sd.gov/planning/BPSContributions.aspx
32	Arizona	7.65	Arizona Public Safety Personnel Retirement System 2010 Annual Report, http://www.psprs.com/sys_psprs/AnnualReports/cato_annual_rpts_psprs.htm
33	Nebraska	6.75	Nebraska Public Employees Retirement System, Member Handbook, https://npers.ne.gov/whalecomfb0318c98356c776ad65/whalecom0/SelfService/public/otherInformation/employerReporting/erCounty.jsp
34	Alabama	6.00	Employees' Retirement System of Alabama: Law Enforcement and Fire, http://www.rsa-al.gov/ERS/ers.html
35	Virginia	5.07	Virginia Law Enforcement Officers' and Fire Fighters' Retirement Board, http://www.varetire.org/Employers/Update/2011/apr-special-edition.asp

**Fire Pension Employer Contribution Rates
(For States with Applicable Systems)**

Rank	State	Contribution Rate	Source
1	Montana	46.97	Firefighters United Retirement Fund, http://mpera.mt.gov/furs.shtml
2	Rhode Island	31.91	2010 MERS Valuation, https://www.ersri.org/public/actuarialValuations/index.jsp
3	California	27.42	CalPERS, http://www.calpers.ca.gov/index.jsp?bc=/employer/actuarial-gasb/emp-contrib-rates.xml&pat=STER
4	Iowa	24.76	Municipal Fire & Police Retirement System of Iowa, http://www.mfprsi.org/employers/contribution-rates/
5	New Hampshire	24.69	New Hampshire Retirement Systems, http://www.nhrs.org/employers/rates.aspx
6	Ohio	24.00	Ohio Police and Fire Pension Fund, http://www.op-f.org/employers/rates.asp
7	Alaska	22.00	Alaska Public Employee Retirement System, http://doa.alaska.gov/drb/pers/employee/police-fire.html
8	New Mexico	21.25	Public Employees Retirement Association of New Mexico, http://www.pera.state.nm.us/publications.html
9	New York	21.60	New York State and Local Police and Fire, http://www.osc.state.ny.us/press/releases/sept10/090210.htm
10	Indiana	21.00	Indiana Police Officers' and Firefighters' Pension and Disability Fund, http://www.in.gov/inprs/2383.htm
11	Nevada	20.25	Nevada Public Employees Retirement System, http://www.nvpers.org/public/whatsNew/contribRates.jsp
12	New Jersey	19.20	New Jersey Police and Firefighters' Retirement System,

			http://www.state.nj.us/treasury/pensions/pfrshbk.htm
13	Minnesota	14.40	Public Employees Retirement Association of Minnesota, http://www.mnpera.org/index.asp?Type=B_BASIC&SEC={17E89BDA-4D0A-4693-A24A-1CD486D34E7A}
14	Kentucky	14.11	Kentucky Retirement Systems, 2010 CAFR, http://kyret.ky.gov/index.php/about/open
15	Florida	14.10	Florida Retirement System http://www.dms.myflorida.com/human_resource_support/retirement/publications/system_information/contribution_rates
16	Oklahoma	13.00	Oklahoma Firefighters Retirement and Pension System, 2010 Actuary Report, http://www.ok.gov/fprs/Actuary_Report/index.html
17	Wyoming	12.00	Wyoming Retirement System, 2010 CAFR http://retirement.state.wy.us/publications/index.html
17	Utah	12.00	Utah Retirement System, https://www.urs.org/Pages/NewMembers/NewMembersHome.aspx
19	South Carolina	11.36	South Carolina Retirement Systems, http://www.retirement.sc.gov/employers/news/2012rates.htm
20	Wisconsin	11.30	Wisconsin Retirement System, http://etf.wi.gov/employers/wrs_contribution_rates.htm
21	Kansas	11.15	Kansas Public Employee Retirement System, 2010 Annual Report, http://www.kpers.org/reports.htm
22	Oregon	10.76	Oregon Public Employees Retirement System, http://www.oregon.gov/PERS/section/general_information/employer_rates_7-1-11.shtml
23	Idaho	10.73	Public Employee Retirement System of Idaho, Member Handbook http://www.persi.idaho.gov/members/publications.cfm
24	Connecticut	10.39	2009 Actuarial Report of Connecticut MERS
25	Vermont	9.50	Vermont Municipal Retirement System, http://www.vermonttreasurer.gov/retirement/muni-group-comparisons
26	Louisiana	9.00	Firefighters' Retirement System of Louisiana, 2010 Members' Handbook, http://www.lafirefightersret.com/handbook.html
27	West	8.50	West Virginia Municipal Police Officers and Firefighters Retirement System,

	Virginia		http://www.wvretirement.com/MPFRS%20Plan%20Description.html
28	Washington	8.46	Washington State Law Enforcement Officers' and Fire Fighters' Retirement Board, http://www.leoff.wa.gov/
29	Delaware	8.30	Delaware County and Municipal (Police/Firefighter) Plan, http://www.delawarepensions.com/pensionplans/countymunicipal_pf/cmp_pf_menu.shtml
30	Colorado	8.00	Colorado Fire & Police Pension Association, http://www.fppaco.org/contribution.rates.htm
30	South Dakota	8.00	South Dakota Retirement Systems, http://www.sdrs.sd.gov/planning/BPSContributions.aspx
32	Arizona	7.65	Arizona Public Safety Personnel Retirement System 2010 Annual Report, http://www.psprs.com/sys_psprs/AnnualReports/cato_annual_rpts_psprs.htm
33	Nebraska	6.75	Nebraska Public Employees Retirement System, Member Handbook, https://npers.ne.gov/whalecomfb0318c98356c776ad65/whalecom0/SelfService/public/otherInformation/employerReporting/erCounty.jsp
34	Alabama	6.00	Employees' Retirement System of Alabama: Law Enforcement and Fire, http://www.rsa-al.gov/ERS/ers.html