## **Pension Contribution Rates**

Public Employee Pension Plan Current Rate 18.62%					
Date	Employee Paid By Employer	Employee Paid By Employee	Total Employee	Total Employer	Total Contribution
7/1/2019 to 6/30/2020	5.57%	3.18%	8.75%	8.87%	17.62%
7/1/2020 to 6/30/2021	5.57%	3.43%	9.00%	9.12%	18.12%
7/1/2021 to 6/30/2026	5.57%	3.68%	9.25%	9.37%	18.62%
7/1/2026 to 6/30/2028	5.57%	3.929%	9.499%	9.621%	19.12%*
7/1/2028 to 6/30/2030	5.57%	4.013%	9.583%	9.707%	19.29%*
7/1/2030 - Future per Update	5.57%	4.013%	9.583%	9.707%	19.29%*

<sup>\*</sup> HB0083 (2024 session) provides gradual rate increases if indicated by WRS actuaries. A 50 bps increase is 2026 is indicated. A further 17 bps increase in 2028 is presently indicated, but will depend upon analysis in the spring of 2027.

Warden, Patrol DCI Pension Plan Current Rate 29.44%					
Date	Employee Paid By Employer	Employee Paid By Employee	Total Employee	Total Employer	Total Contribution
7/1/2017 to 6/30/2024	11.92%	2.64%	14.56%	14.88%	29.44%
7/1/2024 to Future per Update	15.89%	3.03%	18.92%	14.88%	33.80%

Guard Firefighter Pension Plan Current Rate 23.77%					
Date	Employee Paid By Employer	Employee Paid By Employee	Total Employee	Total Employer	Total Contribution
9/1/2010 to Present	15.22%	1.43%	16.65%	7.12%	23.77%

Paid Fire B Pension Plan Current Rate 27.245%					
Date	Employee Paid By Employer	Employee Paid By Employee	Total Employee	Total Employer	Total Contribution
7/1/2019 to 6/30/2020	9.75%		9.75%	13.00%	22.75%
7/1/2020 to 6/30/2021	10.25%		10.25%	14.00%	24.25%
7/1/2021 to 6/30/2022	10.75%		10.75%	15.00%	25.75%
7/1/2022 to TBD	11.25%		11.25%	16.00%	27.25%

Law Enforcement Pension Plan Current Rate 17.20%					
Date	Employee Paid By Employer	Employee Paid By Employee	Total Employee	Total Employer	Total Contribution
7/1/2002 to 6/30/2024	8.60%		8.60%	8.60%	17.20%
7/1/2024 to 6/30/2025	8.60%	0.90%	9.50%	9.50%	19.00%
7/1/2025 to 6/30/2026	8.60%	1.80%	10.40%	10.40%	20.80%
7/1/2026 to Future per Update	8.60%	2.70%	11.30%	11.30%	22.60%

Judicial Pension Plan Current Rate 23.72%					
Date	Employee Paid By Employer	Employee Paid By Employee	Total Employee	Total Employer	Total Contribution
7/1/2008 to 6/30/2024	5.57%	3.65%	9.22%	14.50%	23.72%
7/1/2024 to Future per Update	7.47%	4.00%	11.47%	14.50%	25.97%

Volunteer Firefighter, EMT, SAR Pension Plan Volunteer Plan		
Date	Employee Paid By Employer	Total Contribution
7/1/2005 to 6/30/2020	\$15.00	\$15.00
7/1/2020 to Present	\$18.75	\$18.75
Search and Rescue		
Date	Employee Paid By Employer	Total Contribution
7/1/2005 to 6/30/2020	\$30.00	\$30.00
7/1/2020 to Present	\$37.50	\$37.50