

# PENSION CONTRIBUTION RATES - 2026

Public Employee Pension Plan Current Rate 18.62%					
Date	Employee Paid By Employee	Employee Paid By Employer	Total Employee	Total Employer	Total Contribution
1/1/1978 to 2/27/1981		5.57%	5.57%	5.57%	11.14%
2/28/1981 to 8/30/2010		5.57%	5.57%	5.68%	11.25%
9/1/2010 to 8/31/2013	1.43%	5.57%	7.00%	7.12%	14.12%
9/1/2013 to 6/30/2014	1.68%	5.82%	7.50%	7.12%	14.62%
7/1/2014 to 6/30/2015	2.055%	6.195%	8.25%	7.62%	15.87%
7/1/2015 to 6/30/2016	2.055%	6.195%	8.25%	8.37%	16.62%
7/1/2016 to 6/30/2017	2.305%	5.945%	8.25%	8.37%	16.62%
7/1/2017 to 8/31/2018	2.68%	5.57%	8.25%	8.37%	16.62%
9/1/2018 to 6/30/2019	2.93%	5.57%	8.50%	8.62%	17.12%
7/1/2019 to 6/30/2020	3.18%	5.57%	8.75%	8.87%	17.62%
7/1/2020 to 6/30/2021	3.43%	5.57%	9.00%	9.12%	18.12%
7/1/2021 to 6/30/2026	3.68%	5.57%	9.25%	9.37%	18.62%
<b>7/1/2026 to 6/30/2028</b>	<b>3.929%</b>	<b>5.57%</b>	<b>9.499%</b>	<b>9.621%</b>	<b>19.12%</b>
7/1/2028 - Future	4.013%	5.57%	9.583%	9.707%	19.29%*

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

Warden, Patrol, & DCI Current Rate 33.80%					
Date	Employee Paid By Employee	Employee Paid By Employer	Total Employee	Total Employer	Total Contribution
7/1/1973 to 6/30/2012		11.02%	11.02%	11.33%	22.35%
7/1/2012 to 8/31/2013	1.62%	11.02%	12.64%	12.96%	25.60%
9/1/2013 to 6/30/2014	1.62%	11.92%	13.54%	12.96%	26.50%
7/1/2014 to 6/30/2015	1.96%	12.60%	14.56%	13.86%	28.42%
7/1/2015 to 6/30/2016	1.96%	12.60%	14.56%	14.88%	29.44%
7/1/2016 to 6/30/2017	2.30%	12.26%	14.56%	14.88%	29.44%
7/1/2017 to 6/30/2024	2.64%	11.92%	14.56%	14.88%	29.44%
<b>7/1/2024 - Future</b>	<b>3.03%</b>	<b>15.89%</b>	<b>18.92%</b>	<b>14.88%</b>	<b>33.80%</b>

Guard Firefighter Pension Plan Current Rate 23.77%					
Date	Employee Paid By Employee	Employee Paid By Employer	Total Employee	Total Employer	Total Contribution
7/1/2001 to 8/31/2010		15.22%	15.22%	5.68%	20.90%
<b>9/1/2010 - Future</b>	<b>1.43%</b>	<b>15.22%</b>	<b>16.65%</b>	<b>7.12%</b>	<b>23.77%</b>

Paid Fire B Pension Plan Current Rate 27.245%					
Date	Employee Paid By Employee	Employee Paid By Employer	Total Employee	Total Employer	Total Contribution
7/1/1981 to 6/30/2008		6.00%	6.00%	12.00%	18.00%
7/1/2008 to 8/31/2013		8.50%	8.50%	12.00%	20.50%
9/1/2013 to 6/30/2014		8.725%	8.725%	12.00%	20.725%
7/1/2014 to 6/30/2019		9.245%	9.245%	12.00%	21.245%
7/1/2019 to 6/30/2020		9.745%	9.745%	13.00%	22.745%
7/1/2020 to 6/30/2021		10.245%	10.245%	14.00%	24.245%
7/1/2021 to 6/30/2022		10.275%	10.245%	15.00%	25.745%
<b>7/1/2022 - Future</b>		<b>11.245%</b>	<b>11.245%</b>	<b>16.00%</b>	<b>27.245%</b>

<b>Law Enforcement Pension Plan Current Rate 20.80%</b>					
	Employee Paid By Employee	Employee Paid By Employer	Total Employee	Total Employer	Total Contribution
4/1/1989 to 6/30/1997	3.20%	5.57%	8.77%	5.68%	14.45%
7/1/1997 to 6/30/2002	3.73%	5.57%	9.30%	5.68%	14.98%
7/1/2002 to 6/30/2024		8.60%	8.60%	8.60%	17.20%
7/1/2024 to 6/30/2025	0.90%	8.60%	9.50%	9.50%	19.00%
7/1/2025 to 6/30/2026	1.80%	8.60%	10.40%	10.40%	20.80%
<b>7/1/2026 - Future</b>	<b>2.70%</b>	<b>8.60%</b>	<b>11.30%</b>	<b>11.30%</b>	<b>22.60%</b>

<b>Judicial Pension Plan Current Rate 25.97%</b>					
Date	Employee Paid By Employee	Employee Paid By Employer	Total Employee	Total Employer	Total Contribution
7/1/1998 to 6/30/2005		9.22%	9.22%	5.68%	14.90%
7/1/2005 to 6/30/2008		9.22%	9.22%	8.78%	18.00%
7/1/2008 to 6/30/2024	3.65%	5.57%	9.22%	14.50%	23.72%
<b>7/1/2024 - Future</b>	<b>4.00%</b>	<b>7.47%</b>	<b>11.47%</b>	<b>14.50%</b>	<b>25.97%</b>

<b>Volunteer Plan, Firefighter, EMT</b>					
Date		Employee Paid	Total Employee	Total Employer	Total Contribution
7/1/2015 to 6/30/2020		\$15.00	\$15.00		\$15.00
<b>7/1/2020 - Future</b>		<b>\$18.75</b>	<b>\$18.75</b>		<b>\$18.75</b>

<b>Search and Rescue</b>					
Date		Employee Paid	Total Employee	Total Employer	Total Contribution
7/1/2019 to 6/30/2020		\$30.00	\$30.00		\$30.00
<b>7/1/2020 - Future</b>		<b>\$37.50</b>	<b>\$37.50</b>		<b>\$37.50</b>

<b>Paid Fire A ***</b>					
Contributions Suspended 4/1/97	Employee Paid By Employee	Employee Paid By Employer	Total Employee	Total Employer	Total Contribution
7/1/1981 to 4/1/1997	8% of MSFFC**	8% of MSFFC	8% of MSFFC	21% of MSFFC	29% of MSFFC
<b>4/1/1997 to Future</b>	<b>Contributions Suspended</b>				

\*\* Monthly Salary of a Fireman First Class

\*\*\* Plan Closed to New Entrants 7/1/1981