

KERS Hazardous Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
1972-1973	7% of creditable compensation	14%
1973-1974		14%
1974-1975		14%
1975-1976		14%
1976-1977		17.25%
1977-1978		17.25%
1978-1979		17.25%
1979-1980		19.25%
1980-1981		19.25%
1981-1982		19.25%
1982-1983		18.25%
1983-1984		18.25%
1984-1985		17%
1985-1986		14%
1986-1987		14%
1987-1988		14%
1988-1989		14%
7/1990		14%
8/1990-1991		15.05%
1991-1992		15.05%
1992-1993		*15.05%
		(17.55% recommended by KRS Board)
1993-1994		*15.05%
		(17.86% recommended by KRS Board)
1994-1995		*17.97%
		*17.97%
1995-1996		(18.05% recommended by KRS Board)
1996-1997		*17.87%
1997-1998		*17.87%
1998-1999		*18.66%
	*18.66%	
1999-2000	(18.91% recommended by KRS Board)	
2000-7/15/2000	*18.84%	
7/16/2000-2001	*18.84%	
2001-2002	*18.84%	
2002-2003	17.60%	
	(18.84% recommended by KRS Board)	
2003-2004	18.84%	
	*18.84%	
2004-2005	(19.47% recommended by KRS Board)	
	*18.84%	
2005-2006	(21.59% recommended by KRS Board)	
	*22.00%	
2006-2007	(23.32% recommended by KRS Board)	

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FISCAL YEAR	EMPLOYEE	EMPLOYER
2007-2008		*24.25% (47.11% recommended by KRS Board)
2008-2009		*24.35% (34.78% recommended by KRS Board)
2009-2010		*24.69% (35.54% recommended by KRS Board)
2010-2011		*26.12% (34.37% recommended by KRS Board)
2011-2012		*28.98% (33.84% recommended by KRS Board)
2012-2013		*29.79% (35.89% recommended by KRS Board)
2013-2014		*32.21% (28.84% recommended by KRS Board)
2014-2015		26.34%
2015-2016		26.34%
2016-2017		23.82%
2017-2018		23.70%
2018-2019		36.85%
2019-2020		36.85%
2020-2021		36.00%
2021-2022		33.43%
2022-2023		31.82%
2023-2024		31.82%
2024-2025		23.74%
8% of creditable compensation. PLUS 1% Health Insurance Contribution for employees who began participating on or after 9/1/2008.		
*Per Executive Budget		