

SPRS Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
7/1958-6/1968	10% less Social Security deduction as follows	12.50%
7/1958-12/1958	7.75% of first \$4,200 + 10% of balance	12.50%
1/1959-12/1959	7.50% of first \$4,800 + 10% of balance	12.50%
1/1960-12/1961	7.00% of first \$4,800 + 10% of balance	12.50%
1/1962-12/1962	6.875% of first \$4,800 + 10% of balance	12.50%
1/1963-12/1965	6.375% of first \$4,800 + 10% of balance	12.50%
1/1966-12/1966	5.80% of first \$6,600 + 10% of balance	12.50%
1/1967 -12/1967	5.60% of first \$6,600 + 10% of balance	12.50%
1/1968 - 6/1968	5.60% of first \$7,800 + 10% of balance	12.50%
1968-1969	7% of creditable compensation	13%
1969-1970		13%
1970-1971		13%
1971-1972		13%
1972-1973		12.50%
1973-1974		12.50%
1974-1975		12.50%
1975-1976		13.50%
1976-1977		13.50%
1977-1978		13.50%
1978-1979		16.50%
1979-1980		17.25%
1980-1981		17.25%
1981-1982		18.50%
1982-1983		18.50%
1983-1984		18.50%
1984-1985		18.50%
1985-1986		17.50%
7/1986		17.50%
8/1986 -1987		18.25%
1987-1988		18.25%
1988-1989		18.25%
1989-1990		18.25%
7/1990		18.25%
8/1990-1991		20.31%
1991-1992		19.57%
1992-1993		*19.57%
1993-1994		(21.84% recommended by KRS Board) *19.57%
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1994-1995		*21.78%
1995-1996		*21.78%
1996-1997		(23.05% recommended by KRS Board)
1997-1998		*26.58%
7/1998		*26.58%
8/1998-1999	8% of creditable compensation	*23.41%
1999-2000		*23.41%
2000-2001		*23.41%
2001-2002		25.26% recommended by KRS Board
2002-2003		*21.58%
2003-2004		*21.58%
2004-2005		*17.37%
2005-2006		(21.58% recommended by KRS Board)
2006-2007		*21.58%
2007-2008		(28.08% recommended by KRS Board)
2008-2009		*21.58%
2009-2010		(34.83% recommended by KRS Board)
2010-2011	8% of creditable compensation. PLUS 1% Health Insurance Contribution for employees who began participating on or after 9/1/2008.	*25.50%
2011-2012		(42.30% recommended by KRS Board)
2012-2013		*28.00%
2013-2014		(120.00% recommended by KRS Board)
2014-2015		*30.07%
2015-2016		(60.14% recommended by KRS Board)
2016-2017		*33.08%
2017-2018		(61.87% recommended by KRS Board)
2018-2019		*45.54%
2019-2020		(85.63% recommended by KRS Board)
2020-2021		*52.13%
2021-2022		(94.63% recommended by KRS Board)
2022-2023		*63.67%
2023-2024		(103.41% recommended by KRS Board)
2024-2025		*71.15%
		(96.52% recommended by KRS Board)
		75.76%
		75.76%
		89.21%
		91.24%
		146.28%
		146.28%
		143.48%
		146.06%
		99.43%
		99.43%
		68.10%
*Per Executive Budget		