KERS Nonhazardous Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
1956-1957	**2.50% of first $4,200 of creditable compensation plus 4% of excess**	4%
1957-1958		4%
1958-1959		4%
1959-1960		4%
1960-1961	**2.75% of first $4200 of creditable compensation plus 4% of excess**	4.50%
1961-1962		5%
1962-1963	**3.50% of creditable compensation**	5.50%
1963-1964		5.50%
1964-1965		6%
1965-1966		6%
1966-1967	**4% of creditable compensation**	7%
1967-1968		7%
1968-1969		7%
1969-1970		7%
1970-1971		7%
1971-1972		7%
1972-1973		7.25%
1973-1974		7.25%
1974-1975		7.25%
1975-1976		7.25%
1976-1977		7.25%
1977-1978		7.25%
1978-1979		7.25%
1979-1980		7.25%
1980-1981		7.25%
1981-1982		7.25%
1982-1983		7.25%
1983-1984		7.25%
1984-1985		7.25%
1985-1986		7.25%
7/1/1986 - 8/1/1986		7.25%
8/1986-6/1987	**5% of creditable compensation**	7.45%
1987-1988		7.45%
1988-1989		7.45%
1989-1990		7.45%
1990-1991		7.45%
1991-1992		7.65%
1992-1993		*7.65% (8.66% recommended by KRS Board)
1993-1994		*7.65% (8.66% recommended by KRS Board)
1994-1995		*8.56%
1995-1996		*8.56% (8. 75% recommended by KRS Board)
1996-1997		*8.89%

KERS Nonhazardous Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
1997-1998		*8.89%
1998-1999	**5% of creditable compensation**	*8.03%
1999-2000		*8.03%
2000-2001		*5.89%
2001-2002		*5.89%
2002-2003		*3.76% -General Fund Agencies (5.89% recommended by KRS Board)
		*5.89% - Agencies with funding sources other than General Fund
2003-2004		*5.89% (7.53% recommended by KRS Board)
2004-2005		*5.89% (10.29% recommended by KRS Board)
2005-2006		*5.89% (13.62% recommended by KRS Board)
2006-2007		*7.75% (17.13% recommended by KRS Board)
2007-2008		*8.50% (48.37% recommended by KRS Board)
2008-2009	**5% of creditable compensation. PLUS 1% Health Insurance Contribution for employees who began participating on or after 9/1/2008.**	*10.01% (28. 60% recommended by KRS Board)
2009-2010		*11.61% (31.29% recommended by KRS Board)
2010-2011		*16.98% (38.58% recommended by KRS Board)
2011-2012		*19.82% (40.71% recommended by KRS Board)
2012-2013		*23.61% (44.55% recommended by KRS Board)
2013-2014		*26.79% (45.28% recommended by KRS Board)
2014-2015		38.77%
2015-2016		38.77%
2016-2017		48.59%
2017-2018		49.47%
2018-2019		83.43% -General Fund Agencies (83.43%) recommended by the KRS Board 49.47% - Agencies with funding sources other than General Fund
2019-2020		83.43% -General Fund Agencies (83.43%) recommended by the KRS Board 49.47% - Agencies with funding sources other than General Fund

KERS Nonhazardous Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
2020-2021	**5% of creditable compensation. PLUS 1% Health Insurance Contribution for employees who began participating on or after 9/1/2008.**	84.43% -General Fund Agencies (83.43%) recommended by the KRS Board 49.47% - Agencies with funding sources other than General Fund
2021-2022		Per KRS 61.565 (2021 Regular Session), 10.10% plus an annual dollar amount to cover the amortized unfunded liability. This amount is based on each agency's percentage of the KRS Nonhazardous plan's total actuarially accrued liability.
2022-2023		Per KRS 61.565 (2021 Regular Session), 9.97% plus an annual dollar amount to cover the amortized unfunded liability. This amount is based on each agency's percentage of the KRS Nonhazardous plan's total actuarially accrued liability.
2023-2024		Per KRS 61.565 (2021 Regular Session), 9.97% plus an annual dollar amount to cover the amortized unfunded liability. This amount is based on each agency's percentage of the KRS Nonhazardous plan's total actuarially accrued liability.
2024-2025		Per KRS 61.565 (2021 Regular Session), 8.44% plus an annual dollar amount to cover the amortized unfunded liability. This amount is based on each agency's percentage of the KRS Nonhazardous plan's total actuarially accrued liability.
2025-2026		Per KRS 61.565 (2021 Regular Session), 8.44% plus an annual dollar amount to cover the amortized unfunded liability. This amount is based on each agency's percentage of the KRS Nonhazardous plan's total actuarially accrued liability.
2026-2027		Per KRS 61.565 (2021 Regular Session), 7.76% plus an annual dollar amount to cover the amortized unfunded liability. This amount is based on each agency's percentage of the KRS Nonhazardous plan's total actuarially accrued liability.
***Per Executive Budget**		