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% (21.84% recommended by KRS Board)
1993-1994		*19.57% (21.84% recommended by KRS Board)

SPRS Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
1994-1995		*21.78%
1995-1996		*21.78% (23.05% recommended by KRS Board)
1996-1997		*26.58%
1997-1998		*26.58%
7/1998		*23.41%
8/1998-1999	**8% of creditable compensation**	*23.41%
1999-2000		*23.41% 25.26% recommended by KRS Board
2000-2001		*21.58%
2001-2002		*21.58%
2002-2003		*17.37% (21.58% recommended by KRS Board)
2003-2004		*21.58%
2004-2005		*21.58% (28.08% recommended by KRS Board)
2005-2006		*21.58% (34.83% recommended by KRS Board)
2006-2007		*25.50% (42.30% recommended by KRS Board)
2007-2008		*28.00% (120.00% recommended by KRS Board)
2008-2009	**8% of creditable compensation. PLUS 1% Health Insurance Contribution for employees who began participating on or after 9/1/2008.**	*30.07% (60.14% recommended by KRS Board)
2009-2010		*33.08% (61.87% recommended by KRS Board)
2010-2011		*45.54% (85.63% recommended by KRS Board)
2011-2012		*52.13% (94.63% recommended by KRS Board)
2012-2013		*63.67% (103.41% recommended by KRS Board)
2013-2014		*71.15% (96.52% recommended by KRS Board)
2014-2015		75.76%
2015-2016		75.76%
2016-2017		89.21%
2017-2018		91.24%
2018-2019		146.28%
2019-2020		146.28%
2020-2021		143.48%
2021-2022		146.06%
2022-2023		99.43%
2023-2024		99.43%
2024-2025		68.10%
2025-2026		68.10%
2026-2027		54.33%

***Per Executive Budget**