

## New Contribution Rates Effective July 1, 2023

Table 1: New Uniform Contribution Rates

Membership Class	Paid by Employee		Paid by Employer										Total Paid by Employee and Employer	
	Retirement		Normal Cost		Unfunded Actuarial Liability		Administrative and Education		Health Insurance Subsidy		Total Paid by Employer		Total Paid by Employee and Employer	
	Current	New	Current	New	Current	New	Current	New	Current	New	Current	New	Current	New
Regular Class	3%	3%	5.96%	6.73%	4.23%	4.78%	0.06%	0.06%	1.66%	2.00%	11.91%	13.57%	14.91%	16.57%
Special Risk Class	3%	3%	16.44%	18.66%	9.67%	11.95%	0.06%	0.06%	1.66%	2.00%	27.83%	32.67%	30.83%	35.67%
Special Risk Administrative Support Class	3%	3%	10.77%	11.54%	26.16%	26.22%	0.06%	0.06%	1.66%	2.00%	38.65%	39.82%	41.65%	42.82%
Elected Officers' Class (Judges)	3%	3%	14.41%	14.90%	27.64%	27.93%	0.06%	0.06%	1.66%	2.00%	43.77%	44.89%	46.77%	47.89%
Elected Officers' Class (Legislature/Cabinet/Public Defender/State Attorney)	3%	3%	9.31%	10.45%	56.76%	50.21%	0.06%	0.06%	1.66%	2.00%	67.79%	62.72%	70.79%	65.72%
Elected Officers' Class (County and Local)	3%	3%	11.30%	12.39%	43.98%	44.23%	0.06%	0.06%	1.66%	2.00%	57.00%	58.68%	60.00%	61.68%
Senior Management Service Class	3%	3%	7.70%	8.56%	22.15%	23.90%	0.06%	0.06%	1.66%	2.00%	31.57%	34.52%	34.57%	37.52%
DROP	0%	0%	7.79%	8.49%	9.15%	10.64%	0%	0%	1.66%	2.00%	18.60%	21.13%	18.60%	21.13%