

Employer Contribution Rates

Employees' Retirement System Tier 1

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Basic Contributory Plan	71-a	11.6	12.5	11.0
Non-Contributory Plan	75-c, 75-e	20.9	22.6	19.8
Career Plan	75-g	22.4	24.2	21.2
New Career Plan	75-i	23.3	25.2	22.0
25-Year Plan — Sheriff & Deputy	89-a	26.2	28.5	24.8
20-Year Plan — Sheriff & Deputy	89-b	29.7	32.3	28.1
20-Year Plan, Additional 1/60ths — Sheriff & Deputy	89-b(m)	29.9	32.5	28.3
20-Year Plan — Investigators	89-d	29.2	31.7	27.6
20-Year Plan, Additional 1/60ths — Investigators	89-d(m)	29.3	31.9	27.8
25-Year Plan — Law Enforcement Titles in Certain Towns/Counties	89-e, 89-f, 89-g, 89-h, 89-i, 89-j, 89-k, 89-l, 89-m, 89-n, 89-o, 89-p, 89-q, 89-r, 89-s, 89-t, 89-ts, 89-vr, 89-x	27.2	29.6	25.8
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa, 89-sp, 89-ss, 89-v, 89-w	27.6	30.0	26.2
25-Year Plan	551	24.8	26.9	23.5
25-Year Plan, Additional 1/60ths	551e	25.9	28.1	24.5
25-Year Plan, Additional 1/60ths, All Service	551ee	26.9	29.2	25.5
20-Year Plan	552	30.0	32.6	28.4
20-Year Plan, Additional 1/60ths	553	30.0	32.6	28.4
20-Year Plan, Additional 1/60ths, All Service	553b	31.2	33.9	29.5
Options (rates are in addition to plan rates)				
5% Increased Take Home Pay	71-a(5)	3.5	3.5	3.5
8% Increased Take Home Pay	71-a(8)	5.6	5.6	5.6
School Service	CCSV, SCHSV	N/A	N/A	N/A
Sick Leave	41-j	0.2	0.2	0.2

Employer Contribution Rates

Employees' Retirement System Tier 2

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Basic Contributory Plan	71-a	10.8	11.6	10.2
Non-Contributory Plan	75-c, 75-e	19.0	20.5	18.0
Career Plan	75-g	20.5	22.1	19.4
New Career Plan	75-i	21.3	23.0	20.2
25-Year Plan — Sheriff & Deputy	89-a	24.8	26.9	23.5
20-Year Plan — Sheriff & Deputy	89-b	23.6	25.6	22.3
20-Year Plan, Additional 1/60ths — Sheriff & Deputy	89-b(m)	25.1	27.3	23.8
20-Year Plan — Investigators	89-d	29.0	31.5	27.5
20-Year Plan, Additional 1/60ths — Investigators	89-d(m)	29.1	31.7	27.6
25-Year Plan — Law Enforcement Titles in Certain Towns/Counties	89-e, 89-f, 89-g, 89-h, 89-i, 89-j, 89-k, 89-l, 89-m, 89-n, 89-o, 89-p, 89-q, 89-r, 89-s, 89-t, 89-ts, 89-vr, 89-x	27.1	29.5	25.7
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa, 89-sp, 89-ss, 89-v, 89-w	27.7	30.0	26.2
25-Year Plan	551	24.6	26.7	23.3
25-Year Plan, Additional 1/60ths	551e	25.8	28.0	24.4
25-Year Plan, Additional 1/60ths, All Service	551ee	26.8	29.1	25.4
20-Year Plan	552	29.9	32.5	28.4
20-Year Plan, Additional 1/60ths	553	29.9	32.5	28.4
20-Year Plan, Additional 1/60ths, All Service	553b	31.1	33.8	29.5

Options (rates are in addition to plan rates)

5% Increased Take Home Pay	71-a(5)	3.5	3.5	3.5
8% Increased Take Home Pay	71-a(8)	4.9	4.9	4.9
School Service	CCSV, SCHSV	0.1	0.1	0.1
Sick Leave	41-j	0.2	0.2	0.2

Employer Contribution Rates

Employees' Retirement System Tiers 3 & 4

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Coordinated Plan (Article 14 & Article 15)	A14, A15	17.6	19.3	16.9
25-Year Plan	551	23.3	25.6	22.3
25-Year Plan, Additional 1/60ths	551e	24.5	26.9	23.4
25-Year Plan, Additional 1/60ths, All Service	551ee	25.4	27.9	24.3
20-Year Plan	552	28.2	30.9	27.0
20-Year Plan, Additional 1/60ths	553	28.7	31.6	27.5
20-Year Plan, Additional 1/60ths, All Service	553b	29.8	32.8	28.6
25-Year Plan — Law Enforcement Titles in Certain Towns/Counties	89-e, 89-f, 89-g, 89-h, 89-i, 89-j, 89-k, 89-l, 89-m, 89-n, 89-o, 89-p, 89-q, 89-r, 89-s, 89-t, 89-ts, 89-vr, 89-sp, 89-x, 603r3, 604s4	22.0	24.2	21.1
	89-w	23.1	25.4	22.2
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa	25.4	27.9	24.3
	89-v, 89-ss	22.8	25.1	21.9
20-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	603or, 604pr, 603qs, 604rs	27.4	30.1	26.2
20-Year Plan — Law Enforcement Titles in Certain Towns/Counties	WCI03, WCI04	28.0	30.8	26.8

Options (rates are in addition to plan rates)

School Service	CCSV, SCHSV	0.1	0.1	0.1
Sick Leave	41-j	0.2	0.2	0.1
75% Performance of Duty Disability w/o Heart	607-c	1.4	1.5	1.3
75% Performance of Duty Disability w/ Heart	607-c, 607-d	1.8	1.9	1.5
75% Performance of Duty Disability, Act of a Civilian	607-c(f), 607-c(g)	0.2	0.2	0.2
Return of Pension Reserve	606-b	0.1	0.1	0.1
¾ Accidental Disability	605-g		0.2	0.2

Employer Contribution Rates

Employees' Retirement System Tier 5

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Coordinated Plan (Article 14 & Article 15)	A14, A15	15.2	16.3	14.3
25-Year Plan	551	20.7	22.5	19.6
25-Year Plan, Additional 1/60ths	551e	22.2	24.2	21.1
25-Year Plan, Additional 1/60ths, All Service	551ee	23.1	25.1	21.9
20-Year Plan	552	25.8	28.1	24.5
20-Year Plan, Additional 1/60ths	553	26.7	29.0	25.3
20-Year Plan, Additional 1/60ths, All Service	553b	27.7	30.1	26.3
25-Year Plan — Law Enforcement Titles in Certain Towns/Counties	89-e, 89-f, 89-g, 89-h, 89-i, 89-j, 89-k, 89-l, 89-m, 89-n, 89-o, 89-p, 89-q, 89-r, 89-s, 89-t, 89-ts, 89-vr, 89-sp, 89-x, 603r3, 604s4	19.4	21.1	18.4
	89-w	20.5	22.3	19.5
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa	23.2	25.3	22.0
	89-v, 89-ss	20.6	22.4	19.5
20-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	603or, 604pr, 603qs, 604rs	25.3	27.5	24.0
20-Year Plan — Law Enforcement Titles in Certain Towns/Counties	WCI03, WCI04	25.7	27.9	24.3

Options (rates are in addition to plan rates)

School Service	CCSV, SCHSV	0.1	0.1	0.1
Sick Leave	41-j	0.1	0.2	0.1
75% Performance of Duty Disability w/o Heart	607-c	1.4	1.5	1.3
75% Performance of Duty Disability w/ Heart	607-c, 607-d	1.8	1.9	1.5
75% Performance of Duty Disability, Act of a Civilian	607-c(f), 607-c(g)	0.2	0.2	0.2
Return of Pension Reserve	606-b	0.1	0.1	0.1
¾ Accidental Disability	605-g		0.2	0.2

Employer Contribution Rates

Employees' Retirement System Tier 6

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Coordinated Plan (Article 14 & Article 15)	A14, A15	11.2	12.6	11.1
25-Year Plan	551	16.3	18.6	16.3
25-Year Plan, Additional 1/60ths	551e	17.9	20.4	17.8
25-Year Plan, Additional 1/60ths, All Service	551ee	18.6	21.2	18.5
20-Year Plan	552	21.2	24.3	21.2
20-Year Plan, Additional 1/60ths	553	22.4	25.5	22.3
20-Year Plan, Additional 1/60ths, All Service	553b	23.2	26.5	23.1
25-Year Plan — Law Enforcement Titles in Certain Towns/Counties	89-e, 89-f, 89-g, 89-h, 89-i, 89-j, 89-k, 89-l, 89-m, 89-n, 89-o, 89-p, 89-q, 89-r, 89-s, 89-t, 89-ts, 89-vr, 89-sp, 89-x, 603r3, 604s4	15.1	17.2	15.0
	89-w	16.2	18.5	16.1
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa	18.9	21.7	19.0
	89-v, 89-ss	16.5	18.8	16.4
20-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	603or, 604pr, 603qs, 604rs	21.5	24.4	21.3
20-Year Plan — Law Enforcement Titles in Certain Towns/Counties	WCI03, WCI04	21.4	24.5	21.4

Options (rates are in addition to plan rates)

School Service	CCSV, SCHSV	0.1	0.1	0.1
Sick Leave	41-j	0.1	0.2	0.1
	100-day limit	0.1	0.1	0.1
75% Performance of Duty Disability w/o Heart	607-c	1.3	1.5	1.3
75% Performance of Duty Disability w/ Heart	607-c, 607-d	1.7	1.9	1.5
75% Performance of Duty Disability, Act of a Civilian	607-c(f), 607-c(g)	0.2	0.2	0.2
Return of Pension Reserve	606-b	0.1	0.1	0.1
¾ Accidental Disability	605-g		0.2	0.2