

Employer Contribution Rates

Employees' Retirement System Tier 1

Rates for 2026 and 2027 Annual Invoices

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2026 Rates	2/1/2027 Rates
Basic Contributory Plan	71-a	12.5	14.4
Non-Contributory Plan	75-c, 75-e	22.6	25.1
Career Plan	75-g	24.2	26.7
New Career Plan	75-i	25.2	27.8
25-Year Plan — Sheriff & Deputy	89-a	28.5	30.5
20-Year Plan — Sheriff & Deputy	89-b	32.3	35.1
20-Year Plan, Additional 1/60ths — Sheriff & Deputy	89-b(m)	32.5	35.4
20-Year Plan — Investigators	89-d	31.7	34.5
20-Year Plan, Additional 1/60ths — Investigators	89-d(m)	31.9	34.7
25-Year Plan — Law Enforcement Titles in Certain Towns/Counties	89-e, 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	29.6	30.2
	89-f	30.3	30.2
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa, 89-sp, 89-ss, 89-v, 89-w	26.9	29.3
25-Year Plan	551	28.1	31.0
25-Year Plan, Additional 1/60ths	551e	29.2	32.2
25-Year Plan, Additional 1/60ths, All Service	551ee	32.6	35.9
20-Year Plan	552	32.6	35.9
20-Year Plan, Additional 1/60ths	553	33.9	37.3
20-Year Plan, Additional 1/60ths, All Service	553b	31.2	33.9
Options (rates are in addition to plan rates)			
5% Increased Take Home Pay	71-a(5)	3.5	3.5
8% Increased Take Home Pay	71-a(8)	5.6	5.6
School Service	CCSV, SCHSV	N/A	N/A
Sick Leave	41-j	0.2	0.2

Employer Contribution Rates

Employees' Retirement System Tier 2

Rates for 2026 and 2027 Annual Invoices

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2026 Rates	2/1/2027 Rates
Basic Contributory Plan	71-a	11.6	13.8
Non-Contributory Plan	75-c, 75-e	20.5	23.4
Career Plan	75-g	22.1	25.0
New Career Plan	75-i	23.0	26.0
25-Year Plan — Sheriff & Deputy	89-a	26.9	28.9
20-Year Plan — Sheriff & Deputy	89-b	25.6	27.8
20-Year Plan, Additional 1/60ths — Sheriff & Deputy	89-b(m)	27.3	29.6
20-Year Plan — Investigators	89-d	31.5	34.4
20-Year Plan, Additional 1/60ths — Investigators	89-d(m)	31.7	34.5
25-Year Plan — Law Enforcement Titles in Certain Towns/Counties	89-e, 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	29.5	29.8
	89-f	30.2	29.8
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa, 89-sp, 89-ss, 89-v, 89-w	30.0	33.2
25-Year Plan	551	26.7	29.0
25-Year Plan, Additional 1/60ths	551e	28.0	30.8
25-Year Plan, Additional 1/60ths, All Service	551ee	29.1	32.0
20-Year Plan	552	32.5	35.8
20-Year Plan, Additional 1/60ths	553	32.5	35.8
20-Year Plan, Additional 1/60ths, All Service	553b	33.8	37.1
Options (rates are in addition to plan rates)			
5% Increased Take Home Pay	71-a(5)	3.5	3.5
8% Increased Take Home Pay	71-a(8)	4.9	4.9
School Service	CCSV, SCHSV	0.1	0.1
Sick Leave	41-j	0.2	0.2

Employer Contribution Rates

Employees' Retirement System Tiers 3 & 4 Rates for 2026 and 2027 Annual Invoices

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2026 Rates	2/1/2027 Rates
Coordinated Plan (Article 14 & Article 15)	A14, A15	19.3	21.1
25-Year Plan	551	25.6	26.9
25-Year Plan, Additional 1/60ths	551e	26.9	28.7
25-Year Plan, Additional 1/60ths, All Service	551ee	27.9	29.8
20-Year Plan	552	30.9	33.3
20-Year Plan, Additional 1/60ths	553	31.6	33.8
20-Year Plan, Additional 1/60ths, All Service	553b	32.8	35.1
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	24.2	23.5
	89-f	24.5	23.7
	89-w	25.4	27.5
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa	27.9	28.4
	89-v, 89-ss	25.1	24.9
20-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	603or, 604pr, 603qs, 604rs	30.1	31.2
20-Year Plan — Law Enforcement Titles in Certain Towns/Counties	WCI03, WCI04	30.8	33.3
Options (rates are in addition to plan rates)			
School Service	CCSV, SCHSV	0.1	0.1
Sick Leave	41-j	0.2	0.2
75% Performance of Duty Disability w/o Heart	607-c	1.5	3.2
75% Performance of Duty Disability w/ Heart	607-c, 607-d	1.9	3.6
75% Performance of Duty Disability, Act of a Civilian	607-c(f), 607-c(g)	0.2	0.2
Return of Pension Reserve	606-b	0.1	0.1
¾ Accidental Disability	605-g	0.2	0.2

Employer Contribution Rates

Employees' Retirement System Tier 5 Rates for 2026 and 2027 Annual Invoices

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2026 Rates	2/1/2027 Rates
Coordinated Plan (Article 14 & Article 15)	A14, A15	16.3	18.1
25-Year Plan	551	22.5	24.2
25-Year Plan, Additional 1/60ths	551e	24.2	26.5
25-Year Plan, Additional 1/60ths, All Service	551ee	25.1	27.5
20-Year Plan	552	28.1	31.1
20-Year Plan, Additional 1/60ths	553	29.0	31.7
20-Year Plan, Additional 1/60ths, All Service	553b	30.1	33.0
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	21.1	20.7
	89-f	21.8	21.3
	89-w	22.3	24.8
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa	25.3	26.2
	89-v, 89-ss	22.4	22.6
20-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	603or, 604pr, 603qs, 604rs	27.5	29.1
20-Year Plan — Law Enforcement Titles in Certain Towns/Counties	WCI03, WCI04	27.9	31.1
Options (rates are in addition to plan rates)			
School Service	CCSV, SCHSV	0.1	0.1
Sick Leave	41-j	0.2	0.2
75% Performance of Duty Disability w/o Heart	607-c	1.5	3.2
75% Performance of Duty Disability w/ Heart	607-c, 607-d	1.9	3.6
75% Performance of Duty Disability, Act of a Civilian	607-c(f), 607-c(g)	0.2	0.2
Return of Pension Reserve	606-b	0.1	0.1
¾ Accidental Disability	605-g	0.2	0.2

Employer Contribution Rates

Employees' Retirement System Tier 6 Rates for 2026 and 2027 Annual Invoices

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2026 Rates	2/1/2027 Rates
Coordinated Plan (Article 14 & Article 15)	A14, A15	12.6	13.6
25-Year Plan	551	18.6	20.1
25-Year Plan, Additional 1/60ths	551e	20.4	22.4
25-Year Plan, Additional 1/60ths, All Service	551ee	21.2	23.3
20-Year Plan	552	24.3	27.1
20-Year Plan, Additional 1/60ths	553	25.5	28.0
20-Year Plan, Additional 1/60ths, All Service	553b	26.5	29.1
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	17.2	16.5
	89-f	17.2	17.2
	89-w	18.5	20.8
25-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	89-sa	21.7	22.4
	89-v, 89-ss	18.8	18.8
20-Year Plan, Additional 1/60ths — Law Enforcement Titles in Certain Towns/Counties	603or, 604pr, 603qs, 604rs	24.4	26.0
20-Year Plan — Law Enforcement Titles in Certain Towns/Counties	WCI03, WCI04	24.5	27.7
Options (rates are in addition to plan rates)			
School Service	CCSV, SCHSV	0.1	0.1
Sick Leave	41-j	0.2	0.2
	100-day limit	0.1	0.1
75% Performance of Duty Disability w/o Heart	607-c	1.5	3.2
75% Performance of Duty Disability w/ Heart	607-c, 607-d	1.9	3.6
75% Performance of Duty Disability, Act of a Civilian	607-c(f), 607-c(g)	0.2	0.2
Return of Pension Reserve	606-b	0.1	0.1
¾ Accidental Disability	605-g	0.2	0.2