

# Employer Contribution Rates

## Police and Fire 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	371-a	16.6	20.9
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	27.4	30.5
Career Plan	375-g	30.4	33.0
New Career Plan	375-i, 375-j	31.5	34.0
25-Year Non-Contributory Plan	384	32.0	35.4
25-Year Non-Contributory Plan, Additional 1/60ths	384-f	33.1	36.3
20-Year Non-Contributory Plan	384-d	37.7	41.4
20-Year Non-Contributory Plan, Additional 1/60ths	384-e	38.2	42.0
<b>Options (rates are in addition to plan rates)</b>			
5% Increased Take Home Pay	371-a(5)	3.5	3.5
8% Increased Take Home Pay	371-a(8)	4.1	4.1
Sick Leave	341-j	0.4	0.3
One-Year Final Average Salary	302-9(d)	4.5	4.5
Age 55 Plan	443-f1	N/A	N/A
25-Year Plan	443-f2	N/A	N/A
25-Year Plan, Additional 1/60ths	443-f3	N/A	N/A
20-Year Plan	443-f4	N/A	N/A
20-Year Plan, Additional 1/60ths	443-f5	N/A	N/A
20-Year Plan, Additional 1/60ths, Credit for Non-Member Service	443-f6	N/A	N/A
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.7	0.3

# Employer Contribution Rates

## Police and Fire 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	371-a	13.9	19.3
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	21.8	26.8
Career Plan	375-g	24.1	29.0
New Career Plan	375-i, 375-j	24.8	29.7
25-Year Non-Contributory Plan	384	31.0	34.4
25-Year Non-Contributory Plan, Additional 1/60ths	384-f	32.7	36.1
20-Year Non-Contributory Plan	384-d	36.7	40.7
20-Year Non-Contributory Plan, Additional 1/60ths	384-e	37.9	41.3
<b>Options (rates are in addition to plan rates)</b>			
5% Increased Take Home Pay	371-a(5)	2.8	2.8
8% Increased Take Home Pay	371-a(8)	2.8	2.8
Sick Leave	341-j	0.3	0.3
One-Year Final Average Salary	302-9(d)	N/A	N/A
Age 55 Plan	443-f1	4.2	5.1
25-Year Plan	443-f2	5.3	5.9
25-Year Plan, Additional 1/60ths	443-f3	5.7	6.3
20-Year Plan	443-f4	6.4	7.1
20-Year Plan, Additional 1/60ths	443-f5	6.6	7.2
20-Year Plan, Additional 1/60ths, Credit for Non-Member Service	443-f6	6.7	7.3
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.7	0.8
Allows Tier 2 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	0.6	0.5
	384-d	0.6	0.5
	384-e	0.1	0.1

# Employer Contribution Rates

## Police and Fire Retirement System Tier 3

### 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 Plan	371-a	13.9	19.3
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	21.8	26.8
Career Plan	375-g	24.1	29.0
New Career Plan	375-i, 375-j	24.8	29.7
25-Year Plan	384	31.0	34.4
25-Year Plan, Additional 1/60ths	384-f	32.7	36.1
20-Year Plan	384-d	37.5	40.3
20-Year Plan, Additional 1/60ths	384-e	37.5	40.3
25-Year Plan, One-Year Final Average Salary option	384,1	37.5	40.3
25-Year Plan, Additional 1/60ths, One-Year Final Average Salary option	384-f1	37.5	40.3
20-Year Plan, Additional 1/60ths, Credit for Non-Member Service	384-ex	37.5	40.3
Police and Fire Plan (Article 14)	A14PF	37.5	40.3
<b>Options (rates are in addition to plan rates)</b>			
Sick Leave	341-j	0.3	0.3
One-Year Final Average Salary — Age 55 Plan	443-f1	4.2	5.1
Allows Tier 3 members in the listed plans to retire under an age-based plan at age 55 without age reduction	PA14P	0.1	0.1

# Employer Contribution Rates

## Police and Fire Retirement System Tier 5 Non-Contributory 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 Plan	371-a	N/A	N/A
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	N/A	N/A
Career Plan	375-g	N/A	N/A
New Career Plan	375-i, 375-j	N/A	N/A
25-Year Plan	384	29.6	33.0
25-Year Plan, Additional 1/60ths	384-f	31.3	34.6
20-Year Plan	384-d	35.0	38.9
20-Year Plan, Additional 1/60ths	384-e	36.2	39.6
<b>Options (rates are in addition to plan rates)</b>			
Sick Leave	341-j	0.3	0.3
One-Year Final Average Salary			
Age 55 Plan	443-f1	N/A	N/A
25-Year Plan	443-f2	3.9	4.4
25-Year Plan, Additional 1/60ths	443-f3	4.2	4.7
20-Year Plan	443-f4	4.7	5.3
20-Year Plan, Additional 1/60ths	443-f5	4.9	5.4
20-Year Plan, Additional 1/60ths, Credit for Non-Member Service	443-f6	5.0	5.5
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.7	0.7
Allows Tier 5 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	N/A	N/A
	384-d	0.6	0.5
	384-e	0.1	0.1

# Employer Contribution Rates

## Police and Fire Retirement System Tier 5 Contributory 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 Plan	371-a	9.6	14.6
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	17.1	21.7
Career Plan	375-g	19.3	23.7
New Career Plan	375-i, 375-j	20.0	24.4
25-Year Plan	384	25.9	29.1
25-Year Plan, Additional 1/60ths	384-f	27.2	30.4
20-Year Plan	384-d	31.6	35.3
20-Year Plan, Additional 1/60ths	384-e	32.1	35.7
<b>Options (rates are in addition to plan rates)</b>			
Sick Leave	341-j	0.3	0.3
One-Year Final Average Salary			
Age 55 Plan	443-f1	3.2	3.8
25-Year Plan	443-f2	3.9	4.4
25-Year Plan, Additional 1/60ths	443-f3	4.2	4.7
20-Year Plan	443-f4	4.7	5.3
20-Year Plan, Additional 1/60ths	443-f5	4.9	5.4
20-Year Plan, Additional 1/60ths, Credit for Non-Member Service	443-f6	5.0	5.5
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.7	0.7
Allows Tier 5 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	0.5	0.5
	384-d	0.6	0.5
	384-e	0.1	0.1

# Employer Contribution Rates

## Police and Fire Retirement System Tier 6 Non-Contributory 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 Plan	371-a	N/A	N/A
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	N/A	N/A
Career Plan	375-g	N/A	N/A
New Career Plan	375-i, 375-j	N/A	N/A
25-Year Plan	384	29.6	32.9
25-Year Plan, Additional 1/60ths	384-f	31.2	34.5
20-Year Plan	384-d	35.0	38.9
20-Year Plan, Additional 1/60ths	384-e	36.1	39.5
<b>Options (rates are in addition to plan rates)</b>			
Sick Leave	341-j	0.3	0.3
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.7	0.8
Allows Tier 6 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	N/A	N/A
	384-d	0.6	0.5
	384-e	0.1	0.1

# Employer Contribution Rates

## Police and Fire Retirement System Tier 6 Contributory 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 Plan	371-a	6.1	10.5
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	13.8	17.0
Career Plan	375-g	16.1	18.9
New Career Plan	375-i, 375-j	16.8	19.5
25-Year Plan	384	22.4	25.4
25-Year Plan, Additional 1/60ths	384-f	23.5	26.4
20-Year Plan	384-d	28.5	31.9
20-Year Plan, Additional 1/60ths	384-e	28.9	32.3
<b>Options (rates are in addition to plan rates)</b>			
Sick Leave	341-j	0.3	0.3
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.6	0.7
Allows Tier 6 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	0.4	0.4
	384-d	0.5	0.4
	384-e	0.1	0.1