**602.9104 Deductions from judges' salaries — contributions by state.**

1. *a.* A judge to whom this article applies shall be paid an amount equal to the basic salary of the judge as set by the general assembly reduced by an amount designated as the judge's required contribution to the judicial retirement fund. The amount designated as the judge's required contribution shall be paid by the state in the manner provided in subsection 2.

*b.* The state shall contribute annually to the judicial retirement fund an amount equal to the state's required contribution for all judges covered under this article.

2. The amount designated as the judge's required contribution to the judicial retirement fund shall be paid by the department of administrative services from the general fund of the state to the court administrator for deposit with the treasurer of state to the credit of the judicial retirement fund. Moneys in the fund are appropriated for the payment of annuities, refunds, and allowances provided by this article, except that the amount of the appropriations affecting payment of annuities, refunds, and allowances to judges of the municipal and superior court is limited to that part of the fund accumulated for their benefit as provided in this article. The corpus and income of the fund shall be used only for the exclusive benefit of the judges covered under this article, their survivors, or an alternate payee who is assigned benefits pursuant to a domestic relations order.

3. A judge covered under this article is deemed to consent to the reduction in basic salary as provided in subsection 1.

4. As used in this section, unless the context otherwise requires:

*a.* *"Actuarial valuation"* means an actuarial valuation of the judicial retirement system or an annual actuarial update of an actuarial valuation, as required pursuant to section 602.9116.

*b.* *"Fully funded status"* means that the most recent actuarial valuation reflects that the funded status of the system is at least one hundred percent, based upon the benefits provided for judges through the judicial retirement system as of July 1, 2006.

*c.* *"Judge's required contribution"* means an amount equal to the basic salary of the judge multiplied by the following applicable percentage:

(1) For the fiscal year beginning July 1, 2008, and ending June 30, 2009, seven and seven-tenths percent.

(2) For the fiscal year beginning July 1, 2009, and ending June 30, 2010, eight and seven-tenths percent.

(3) For the fiscal year beginning July 1, 2010, and for each subsequent fiscal year until the system attains fully funded status, nine and thirty-five hundredths percent.

(4) Commencing with the first fiscal year in which the system attains fully funded status, and for each subsequent fiscal year, the percentage rate equal to forty percent of the required contribution rate.

*d.* *"Required contribution rate"* means that percentage of the basic salary of all judges covered under this article equal to the actuarially required contribution rate determined by the actuary pursuant to section 602.9116.

*e.* *"State's required contribution"* means an amount equal to the basic salary of all judges covered under this article multiplied by the following applicable percentage:

(1) For the fiscal year beginning July 1, 2008, and for each subsequent fiscal year until the system attains fully funded status, thirty and six-tenths percent.

(2) Commencing with the first fiscal year in which the system attains fully funded status, and for each subsequent fiscal year, the percentage rate equal to sixty percent of the required contribution rate.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §605A.4]

83 Acts, ch 186, §10202(2)

CS83, §602.9104

86 Acts, ch 1243, §35; 91 Acts, ch 116, §16; 94 Acts, ch 1183, §82; 2000 Acts, ch 1077, §112 – 114; 2003 Acts, ch 145, §286; 2006 Acts, ch 1091, §12; 2008 Acts, ch 1171, §54, 55

Referred to in §602.9104A, 602.9108, 602.9116, 602.11115, 602.11116