

97B.11 Contributions by employer and employee.

1. Each employer shall deduct from the wages of each member of the retirement system a contribution in the amount of the applicable employee percentage of the covered wages paid by the employer and such additional amount if otherwise required by law, until the member's termination from employment. The contributions of the employer shall be in the amount of the applicable employer percentage of the covered wages of the member and such additional amount if otherwise required by law.

2. Prior to July 1, 2011, for purposes of [this section](#), unless the context otherwise requires:

a. "Applicable employee percentage" means the percentage rate equal to three and seven-tenths percent plus forty percent of the total additional percentage.

b. "Applicable employer percentage" means the percentage rate equal to five and seventy-five hundredths percent plus sixty percent of the total additional percentage.

c. "Total additional percentage" means for the fiscal period beginning July 1, 2007, through June 30, 2011, the total additional percentage for the prior fiscal year plus, only if the total comparison percentage is greater than the total of the applicable employee percentage and the applicable employer percentage for the prior fiscal year, one-half percentage point.

d. "Total comparison percentage" means the percentage rate that the system determines, based upon the most recent actuarial valuation of the retirement system, would be sufficient to amortize the unfunded actuarial liability of the retirement system in ten years.

3. On and after July 1, 2011, for purposes of [this section](#), unless the context otherwise requires:

a. For members in regular service:

(1) "Applicable employee percentage" means the percentage rate equal to forty percent of the required contribution rate for members in regular service.

(2) "Applicable employer percentage" means the percentage rate equal to sixty percent of the required contribution rate for members in regular service.

b. For members in special service in a protection occupation as described in [section 97B.49B](#):

(1) "Applicable employee percentage" means the percentage rate equal to forty percent of the required contribution rate for members described in [section 97B.49B](#). For the fiscal year beginning July 1, 2025, and for each fiscal year thereafter, the system shall increase the applicable employee percentage calculated under this subparagraph for that fiscal year by one hundred twenty-five thousandths of one percent.

(2) "Applicable employer percentage" means the percentage rate equal to sixty percent of the required contribution rate for members described in [section 97B.49B](#). For the fiscal year beginning July 1, 2025, and for each fiscal year thereafter, the system shall decrease the applicable employer percentage calculated under this subparagraph for that fiscal year by one hundred twenty-five thousandths of one percent.

c. For members in special service as a county sheriff or deputy sheriff as described in [section 97B.49C](#):

(1) "Applicable employee percentage" means the percentage rate equal to fifty percent of the required contribution rate for members described in [section 97B.49C](#). For the fiscal year beginning July 1, 2025, and for each fiscal year thereafter, the system shall increase the applicable employee percentage calculated under this subparagraph for that fiscal year by one hundred twenty-five thousandths of one percent.

(2) "Applicable employer percentage" means the percentage rate equal to fifty percent of the required contribution rate for members described in [section 97B.49C](#). For the fiscal year beginning July 1, 2025, and for each fiscal year thereafter, the system shall decrease the applicable employer percentage calculated under this subparagraph for that fiscal year by one hundred twenty-five thousandths of one percent.

d. "Required contribution rate" means that percentage of the covered wages of members in regular service, members described in [section 97B.49B](#), and members described in [section 97B.49C](#), that the system shall, for each fiscal year, separately set for members in each membership category as provided in this paragraph. The required contribution rate that is set by the system for a membership category shall be the contribution rate the system

actuarially determines, based upon the most recent actuarial valuation of the system and using the actuarial methods, assumptions, and funding policy approved by the investment board, is the rate required by the system to discharge its liabilities as a percentage of the covered wages of members in that membership category. However, the required contribution rate set by the system for members in regular service for a fiscal year shall not vary by more than one percentage point from the required contribution rate for the prior fiscal year.

[C46, 50, §97.8, 97.12; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §97B.11]

88 Acts, ch 1242, §16; 92 Acts, ch 1201, §14; 96 Acts, ch 1187, §4; 98 Acts, ch 1183, §12; 2000 Acts, ch 1077, §24; 2003 Acts, ch 145, §286; 2006 Acts, ch 1091, §4; 2008 Acts, ch 1171, §26, 48; 2010 Acts, ch 1167, §25; 2025 Acts, ch 146, §4

Referred to in §97B.1A, 97B.11A, 97B.14, 97B.42, 97B.49G, 97B.49H, 97B.50A, 97B.80, 260C.14, 384.6

Subsection 3, paragraphs b and c amended