

Iowa Retirement Systems Employer/Employee Contribution Rates

FY 2013 - FY 2021

	IPERS					
	Judicial	PORS	411 System	Regular Membership	Sheriffs and Deputies	Protection Occupation
FY 2021 Total Contribution Rate	39.95%	48.40%	34.71%	15.73%	18.52%	16.02%
Employer	30.60%	37.00%	25.31%	9.44%	9.26%	9.61%
Employee	9.35%	11.40%	9.40%	6.29%	9.26%	6.41%
FY 2020 Total Contribution Rate	39.95%	48.40%	33.81%	15.73%	19.02%	16.52%
Employer	30.60%	37.00%	24.41%	9.44%	9.51%	9.91%
Employee	9.35%	11.40%	9.40%	6.29%	9.51%	6.61%
FY 2019 Total Contribution Rate	39.95%	48.40%	35.42%	15.73%	19.52%	17.02%
Employer	30.60%	37.00%	26.02%	9.44%	9.76%	10.21%
Employee	9.35%	11.40%	9.40%	6.29%	9.76%	6.81%
FY 2018 Total Contribution Rate	39.95%	48.40%	35.08%	14.88%	18.76%	16.40%
Employer	30.60%	37.00%	25.68%	8.93%	9.38%	9.84%
Employee	9.35%	11.40%	9.40%	5.95%	9.38%	6.56%
FY 2017 Total Contribution Rate	39.95%	46.40%	35.32%	14.88%	19.26%	16.40%
Employer	30.60%	35.00%	25.92%	8.93%	9.63%	9.84%
Employee	9.35%	11.40%	9.40%	5.95%	9.63%	6.56%
FY 2016 Total Contribution Rate	39.95%	44.40%	37.17%	14.88%	19.76%	16.40%
Employer	30.60%	33.00%	27.77%	8.93%	9.88%	9.84%
Employee	9.35%	11.40%	9.40%	5.95%	9.88%	6.56%
FY 2015 Total Contribution Rate	39.95%	42.40%	39.81%	14.88%	19.76%	16.90%
Employer	30.60%	31.00%	30.41%	8.93%	9.88%	10.14%
Employee	9.35%	11.40%	9.40%	5.95%	9.88%	6.76%
FY 2014 Total Contribution Rate	39.95%	39.85%	39.52%	14.88%	19.76%	16.90%
Employer	30.60%	29.00%	30.12%	8.93%	9.88%	10.14%
Employee	9.35%	10.85%	9.40%	5.95%	9.88%	6.76%
FY 2013 Total Contribution Rate	39.95%	37.35%	35.52%	14.45%	19.80%	17.11%
Employer	30.60%	27.00%	26.12%	8.67%	9.90%	10.27%
Employee	9.35%	10.35%	9.40%	5.78%	9.90%	6.84%

Municipal Fire and Police Retirement System (411 System)

Supplemental State contributions were provided to 411 during the following years:

FY 2010: 1.08%

FY 2012: 0.30%

FY 2011: 0.62%

Peace Officers' Retirement, Accident, and Disability System (PORS)

Supplemental State contributions were provided to PORS during the following years:

FY 2014: \$5.0 million (11.37%)

FY 2017: \$2.5 million (7.04%)

FY 2015: \$5.0 million (11.61%)

FY 2018: \$5.0 million (11.16%)

FY 2016: \$5.0 million (11.08%)

FY 2019: \$5.0 million (11.04%)

FY 2020: \$5.0 million (10.65%)