

# Iowa Retirement Systems Employer/Employee Contribution Rates FY 2013 - FY 2021

	IPERS					
	Judicial	PORS	411 System	Regular Membership	Sheriffs and Deputies	Protection Occupation
<b>FY 2021 Total Contribution Rate</b>	<b>39.95%</b>	<b>48.40%</b>	<b>34.71%</b>	<b>15.73%</b>	<b>18.52%</b>	<b>16.02%</b>
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%
<b>FY 2020 Total Contribution Rate</b>	<b>39.95%</b>	<b>48.40%</b>	<b>33.81%</b>	<b>15.73%</b>	<b>19.02%</b>	<b>16.52%</b>
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%
<b>FY 2019 Total Contribution Rate</b>	<b>39.95%</b>	<b>48.40%</b>	<b>35.42%</b>	<b>15.73%</b>	<b>19.52%</b>	<b>17.02%</b>
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%
<b>FY 2018 Total Contribution Rate</b>	<b>39.95%</b>	<b>48.40%</b>	<b>35.08%</b>	<b>14.88%</b>	<b>18.76%</b>	<b>16.40%</b>
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%
<b>FY 2017 Total Contribution Rate</b>	<b>39.95%</b>	<b>46.40%</b>	<b>35.32%</b>	<b>14.88%</b>	<b>19.26%</b>	<b>16.40%</b>
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%
<b>FY 2016 Total Contribution Rate</b>	<b>39.95%</b>	<b>44.40%</b>	<b>37.17%</b>	<b>14.88%</b>	<b>19.76%</b>	<b>16.40%</b>
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%
<b>FY 2015 Total Contribution Rate</b>	<b>39.95%</b>	<b>42.40%</b>	<b>39.81%</b>	<b>14.88%</b>	<b>19.76%</b>	<b>16.90%</b>
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%
<b>FY 2014 Total Contribution Rate</b>	<b>39.95%</b>	<b>39.85%</b>	<b>39.52%</b>	<b>14.88%</b>	<b>19.76%</b>	<b>16.90%</b>
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%
<b>FY 2013 Total Contribution Rate</b>	<b>39.95%</b>	<b>37.35%</b>	<b>35.52%</b>	<b>14.45%</b>	<b>19.80%</b>	<b>17.11%</b>
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%)