

Iowa Retirement Systems Employer/Employee Contribution Rates

FY 2016 - FY 2024

	IPERS					
	Judicial	PORS	411 System	Regular Membership	Sheriffs and Deputies	Protection Occupation
FY 2024 Total Contribution Rate	36.25%	48.40%	32.38%	15.73%	17.02%	15.52%
Employer	25.89%	37.00%	22.98%	9.44%	8.51%	9.31%
Employee	10.36%	11.40%	9.40%	6.29%	8.51%	6.21%
FY 2023 Total Contribution Rate	34.93%	48.40%	33.30%	15.73%	17.52%	15.52%
Employer	24.95%	37.00%	23.90%	9.44%	8.76%	9.31%
Employee	9.98%	11.40%	9.40%	6.29%	8.76%	6.21%
FY 2022 Total Contribution Rate	39.95%	48.40%	35.58%	15.73%	18.02%	15.52%
Employer	30.60%	37.00%	26.18%	9.44%	9.01%	9.31%
Employee	9.35%	11.40%	9.40%	6.29%	9.01%	6.21%
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%

Municipal Fire and Police Retirement System (411 System)

Supplemental State contributions were provided to the 411 System 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 (11.61%)

FY 2019: \$5.0 million (10.65%)

FY 2015: \$5.0 million (11.08%)

FY 2020: \$5.0 million (10.32%)

FY 2016: \$5.0 million (11.17%)

FY 2021: \$5.0 million (10.18%)

FY 2017: \$2.5 million (5.58%)

FY 2022: \$5.0 million (9.88%)