

### Historical Contribution Rates - July 1, 1996 - June 30, 2014

	July 1, 1996- June 30, 1997						July 1, 1997 - June 30, 1998					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
<b>State Pension Contributions</b>												
Actual Employer Rate	18%	17.00%	10.14%	8.92%	5.75%	23.70%	17.00%	17.00%	8.87%	8.45%	5.75%	23.70%
Supplemental State Contribution		2.22%						2.08%				
Actual Employee Rate	9.35%	9.35%	6.76%	5.95%	3.70%	4.00%	9.35%	9.35%	5.91%	5.64%	3.70%	4.00%
Total State pension contributions	27.35%	28.57%	16.90%	14.87%	9.45%	27.70%	26.35%	28.43%	14.78%	14.09%	9.45%	27.70%
<b>Total Pension Contributions</b>												
Total Employer Rate	18%	19.22%	16.34%	15.12%	11.95%	29.90%	17%	19.08%	15.07%	14.65%	11.95%	29.90%
Total Employee Rate	9.35%	9.35%	12.96%	12.15%	9.90%	10.20%	9.35%	9.35%	12.11%	11.84%	9.90%	10.20%
Total Contribution Rate	27.35%	28.57%	29.30%	27.27%	21.85%	40.10%	26.35%	28.43%	27.18%	26.49%	21.85%	40.10%

	July 1, 1998- June 30, 1999						July 1, 1999 - June 30, 2000					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
<b>State Pension Contributions</b>												
Actual Employer Rate	17%	17.00%	9.51%	8.41%	5.75%	23.70%	17.00%	17.00%	8.54%	8.38%	5.75%	23.70%
Supplemental State Contribution		2.00%						1.93%				
Actual Employee Rate	9.35%	9.35%	6.34%	5.61%	3.70%	4.00%	9.35%	9.35%	5.69%	5.58%	3.70%	4.00%
Total State pension contributions	26.35%	28.35%	15.85%	14.02%	9.45%	27.70%	26.35%	28.28%	14.23%	13.96%	9.45%	27.70%
<b>Total Pension Contributions</b>												
Total Employer Rate	17%	19.00%	15.71%	14.61%	11.95%	29.90%	17%	18.93%	14.74%	14.58%	11.95%	29.90%
Total Employee Rate	9.35%	9.35%	12.54%	11.81%	9.90%	10.20%	9.35%	9.35%	11.89%	11.78%	9.90%	10.20%
Total Contribution Rate	26.35%	28.35%	28.25%	26.42%	21.85%	40.10%	26.35%	28.28%	26.63%	26.36%	21.85%	40.10%

	July 1, 2000- June 30, 2001						July 1, 2001 - June 30, 2002					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
<b>State Pension Contributions</b>												
Actual Employer Rate	17%	17.00%	8.39%	8.86%	5.75%	23.70%	17.00%	17.00%	8.25%	9.29%	5.75%	15.65%
Supplemental State contribution		1.79%						1.77%				
Actual Employee Rate	9.35%	9.35%	5.59%	5.90%	3.70%	5.00%	9.35%	9.35%	5.50%	6.20%	3.70%	5.00%
Total State pension contributions	26.35%	28.14%	13.98%	14.76%	9.45%	28.70%	26.35%	28.12%	13.75%	15.49%	9.45%	20.65%
<b>Total Pension Contributions</b>												
Total Employer Rate	17%	18.79%	14.59%	15.06%	11.95%	29.90%	17%	18.77%	14.45%	15.49%	11.95%	21.85%
Total Employee Rate	9.35%	9.35%	11.79%	12.10%	9.90%	11.20%	9.35%	9.35%	11.70%	12.40%	9.90%	11.20%
Total Contribution Rate	26.35%	28.14%	26.38%	27.16%	21.85%	41.10%	26.35%	28.12%	26.15%	27.89%	21.85%	33.05%

	July 1, 2002- June 30, 2003						July 1, 2003 - June 30, 2004					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
<b>State Pension Contributions</b>												
Actual Employer Rate	17%	17.00%	8.05%	9.00%	5.75%	10.20%	17%	20.48%	7.48%	8.90%	5.75%	9.90%
Supplemental State contribution		1.63%						1.56%				
Actual Employee Rate	9.35%	9.35%	5.37%	6.00%	3.70%	5.00%	9.35%	9.35%	4.99%	5.93%	3.70%	5.00%
Total State pension contributions	26.35%	27.98%	13.42%	15.00%	9.45%	15.20%	26.35%	31.39%	12.47%	14.83%	9.45%	14.90%
<b>Total Pension Contributions</b>												
Total Employer Rate	17%	18.63%	14.25%	15.20%	11.95%	16.40%	17%	22.04%	13.68%	15.10%	11.95%	16.10%
Total Employee Rate	9.35%	9.35%	11.57%	12.20%	9.90%	11.20%	9.35%	9.35%	11.19%	12.13%	9.90%	11.20%
Total Contribution Rate	26.35%	27.98%	25.82%	27.40%	21.85%	27.60%	26.35%	31.39%	24.87%	27.23%	21.85%	27.30%

	July 1, 2004- June 30, 2005						July 1, 2005 - June 30, 2006					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
<b>State Pension Contributions</b>												
Actual Employer Rate	17%	24.92%	6.38%	9.23%	5.75%	9.71%	17.00%	28.21%	8.20%	9.234%	5.75%	9.71%
Supplemental State contribution		1.47%						1.40%				
Actual Employee Rate	9.35%	9.35%	6.38%	6.16%	3.70%	5.00%	9.35%	9.35%	8.20%	6.156%	3.70%	5.00%
Total State pension contributions	26.35%	35.74%	12.76%	15.39%	9.45%	14.71%	26.35%	38.96%	16.40%	15.39%	9.45%	14.71%
<b>Total Pension Contributions</b>												
Total Employer Rate	17%	26.39%	12.58%	15.43%	11.95%	15.91%	17%	29.61%	14.40%	15.434%	11.95%	15.91%
Total Employee Rate	9.35%	9.35%	12.58%	12.36%	9.90%	11.20%	9.35%	9.35%	14.40%	12.356%	9.90%	11.20%
Total Contribution Rate	26.35%	35.74%	25.16%	27.79%	21.85%	27.11%	26.35%	38.96%	28.80%	27.79%	21.85%	27.11%

	July 1, 2006- June 30, 2007						July 1, 2007 - June 30, 2008					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
<b>State Pension Contributions</b>												
Actual Employer Rate	17%	27.75%	8.37%	9.12%	5.75%	9.16%	17%	25.48%	7.70%	8.47%	6.05%	22.52%
Supplemental State contribution		1.33%						1.29%				
Actual Employee Rate	9.35%	9.35%	8.37%	6.08%	3.70%	2.32%	9.35%	9.35%	7.70%	5.64%	3.90%	5.70%
Total State pension contributions	26.35%	38.43%	16.74%	15.20%	9.45%	11.48%	26.35%	36.12%	15.40%	14.11%	9.95%	28.22%
<b>Total Pension Contributions</b>												
Total Employer Rate	17%	29.08%	14.57%	15.32%	11.95%	15.36%	17%	26.77%	13.90%	14.67%	12.25%	28.72%
Total Employee Rate	9.35%	9.35%	14.57%	12.28%	9.90%	8.52%	9.35%	9.35%	13.90%	11.84%	10.10%	11.90%
Total Contribution Rate	26.35%	38.43%	29.14%	27.60%	21.85%	23.88%	26.35%	36.12%	27.80%	26.51%	22.35%	40.62%

	July 1, 2008- June 30, 2009						July 1, 2009 - June 30, 2010					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
<b>State Pension Contributions</b>												
Actual Employer Rate	19%	18.75%	7.52%	8.45%	6.35%	30.60%	21.00%	17.00%	7.62%	9.20%	6.65%	30.60%
Supplemental State contribution		1.23%						1.08%				
Actual Employee Rate	9.35%	9.35%	7.52%	5.63%	4.10%	7.70%	9.35%	9.40%	7.62%	6.14%	4.30%	8.70%
Total State pension contributions		29.33%	15.04%	14.08%	10.45%	38.30%	30.35%	27.48%	15.24%	15.34%	10.95%	39.30%
<b>Total Pension Contributions</b>												
Total Employer Rate	19%	19.98%	13.72%	14.65%	12.55%	36.80%	21%	18.08%	13.82%	15.40%	12.85%	36.80%
Total Employee Rate	9.35%	9.35%	13.72%	11.83%	10.30%	13.90%	9.35%	9.40%	13.82%	12.34%	10.50%	14.90%
Total Contribution Rate	28.35%	29.33%	27.44%	26.48%	22.85%	50.70%	30.35%	27.48%	27.64%	27.74%	23.35%	51.70%

	July 1, 2010- June 30, 2011						July 1, 2011 - June 30, 2012					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.2%*	6.2%*	6.2%*	6.2%*	NA	NA	6.2%*	6.2%*	6.2%*	6.2%*
<b>State Pension Contributions</b>												
Actual Employer Rate	23%	19.90%	8.94%	9.95%	6.95%	30.60%	25.00%	24.76%	9.83%	9.97%	8.07%	30.60%
Supplemental State contribution		0.62%						0.30%				
Actual Employee Rate	9.35%	9.40%	8.94%	6.64%	4.50%	9.35%	9.85%	9.40%	9.83%	6.65%	5.38%	9.35%
Total State pension contributions	32.35%	29.92%	17.88%	16.59%	11.45%	39.95%	34.85%	34.46%	19.66%	16.62%	13.45%	39.95%
<b>Total Pension Contributions</b>												
Total Employer Rate	23%	20.52%	15.14%	16.15%	13.15%	36.80%	25%	25.06%	16.03%	16.17%	14.27%	36.80%
Total Employee Rate	9.35%	9.40%	15.14%*	12.84%	10.7%*	15.55%	9.85%	9.40%	16.03%*	12.85%*	11.58%*	15.55%
Total Contribution Rate	32.35%	29.92%	30.28%*	28.99%*	23.85%*	52.35%	34.85%	34.46%	32.06%	29.02%*	25.85%*	52.35%

\* Actual employee Social Security contribution rate reduced to 4.2% for calendar years 2011 & 2012 - kept rate at 6.2% in chart for comparison purposes

	July 1, 2012- June 30, 2013						July 1, 2013 - June 30, 2014					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.2%*	6.2%*	6.2%*	6.2%*	NA	NA	6.20%	6.20%	6.20%	6.20%
<b>State Pension Contributions</b>												
Actual Employer Rate	27%	26.12%	9.90%	10.27%	8.67%	30.60%	29.00%	30.12%	9.88%	10.14%	8.93%	30.60%
Supplemental State contribution							\$5 Mill 11.37%					
Actual Employee Rate	10.35%	9.40%	9.90%	6.84%	5.78%	9.35%	10.85%	9.40%	9.88%	6.76%	5.95%	9.35%
Total State pension contributions	37.35%	35.52%	19.80%	17.11%	14.45%	39.95%	51.22%	39.52%	19.76%	16.90%	14.88%	39.95%
<b>Total Pension Contributions</b>												
Total Employer Rate	27%	26.12%	16.10%	16.47%	14.87%	36.80%	40.37%	30.12%	16.08%	16.34%	15.13%	36.80%
Total Employee Rate	10.35%	9.40%	16.1%*	13.04%*	11.98%*	15.55%*	10.85%	9.40%	16.08%	12.96%	12.15%	15.55%
Total Contribution Rate	37.35%	35.52%	32.2%*	29.51%*	26.85%*	52.35%*	51.22%	39.52%	32.16%	29.30%	27.28%	52.35%

\* Actual employee Social Security contribution rate reduced to 4.2% for calendar years 2011 & 2012 - kept rate at 6.2% in chart for comparison purposes

	July 1, 2014- June 30, 2015						July 1, 2015 - June 30, 2016					
	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD	97A	411	IPERS SDS	IPERS PO	IPERS GEN	JUD
<b>Federal Pension Contributions</b>												
Social Security (er)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
Social Security (ee)	NA	NA	6.20%	6.20%	6.20%	6.20%	NA	NA	6.20%	6.20%	6.20%	6.20%
<b>State Pension Contributions</b>												
Actual Employer Rate	31.00%	30.41%				30.60%	33.00%					30.60%
Supplemental State contribution	\$5 Mill						\$5 Mill					
Actual Employee Rate	11.35%	9.40%				9.35%	11.35%	9.40%				9.35%
Total State pension contributions	42.35%	39.81%				39.95%	44.35%					39.95%
<b>Total Pension Contributions</b>												
Total Employer Rate	31%	30.41%				36.80%	33%					36.80%
Total Employee Rate	11.35%	9.40%				15.55%	11.35%	9.40%				15.55%
Total Contribution Rate	42.35%	39.81%				52.35%	44.35%					52.35%