

| NHRS Employer Rates for Political Subdivisions 1971 - 2017 (% of Payroll) | | | | |
|--|------------------|-----------------|---------------|-------------|
| Fiscal Year | Employees | Teachers | Police | Fire |
| 1971 | 2.85 | 3.10 | 8.30 | 8.30 |
| 1972 | 2.61 | 3.55 | 8.49 | 8.86 |
| 1973 | 2.96 | 3.88 | 8.80 | 9.05 |
| 1974 | 2.77 | 4.30 | 8.82 | 8.31 |
| 1975 | 1.90 | 2.61 | 7.31 | 6.76 |
| 1976 | 1.59 | 1.79 | 9.69 | 9.52 |
| 1977 | 2.43 | 3.89 | 10.89 | 18.44 |
| 1978 | 3.03 | 2.88 | 11.98 | 19.05 |
| 1979 | 3.01 | 2.88 | 11.98 | 18.61 |
| 1980 | 3.00 | 2.96 | 11.77 | 13.14 |
| 1981 | 2.74 | 2.96 | 11.71 | 12.86 |
| 1982 | 2.55 | 1.80 | 21.69 | 17.29 |
| 1983 | 2.56 | 2.20 | 21.40 | 17.83 |
| 1984 | 2.39 | 0.88 | 21.51 | 23.12 |
| 1985 | 2.07 | 0.92 | 21.71 | 22.80 |
| 1986 | 1.27 | 0.88 | 13.00 | 15.54 |
| 1987 | 1.01 | 0.88 | 11.60 | 14.70 |
| 1988 | 2.74 | 0.65 | 7.07 | 13.99 |
| 1989 | 2.47 | 0.79 | 8.20 | 13.98 |
| 1990 | 2.30 | 1.37 | 9.31 | 12.23 |
| 1991 | 2.02 | 1.37 | 10.22 | 12.65 |
| 1992 | 2.33 | 2.09 | 7.97 | 7.95 |
| 1993-1995 | 2.65 | 2.79 | 5.07 | 10.20 |
| 1996-1997 | 3.14 | 3.35 | 3.81 | 7.49 |
| 1998-1999 | 3.86 | 4.05 | 5.22 | 8.30 |
| 2000-2001 | 3.94 | 4.11 | 7.13 | 8.30 |
| 2002-2003 | 4.14 | 3.97 | 8.20 | 10.17 |
| 2004-2005 | 5.90 | 4.06 | 12.11 | 20.68 |
| 2006-2007 | 6.81 | 5.70 | 14.90 | 22.09 |
| 2008-2009 | 8.74 | 8.93 | 18.21 | 24.49 |
| 2010-2011 | 9.16 | 10.70 | 19.51 | 24.69 |
| 2012-2013 | 8.80 | 11.30 | 19.95 | 22.89 |
| 2014-2015 | 10.77 | 14.16 | 25.30 | 27.74 |
| 2016-2017 | 11.17 | 15.67 | 26.38 | 29.16 |

**State Contribution for Teachers, Police and Fire
35% for 1971 – 2009; 30% for 2010; 25% for 2011; 0% for 2012-2017.**

Source Notes

Data source: NHRS Employer and Member Contribution Rates
http://www.nhrs.org/documents/NHRS_Historical_Contribution_Rates_Since_1971_09_2014.pdf