

Public Employees’ Retirement Board

A Component Unit of the State of Montana

Schedule of Contribution Rate History

PERS-DBRP

Fiscal Year	State & Universities		Local Government		School Districts		
	Member	Employer	Employer	State	Employer	State	
	Hired <07/01/11 Hired ≥ 07/01/11						
2022	7.900%	7.900%	8.970%	8.870%	0.100%	8.600%	0.370%
2021	7.900%	7.900%	8.870%	8.770%	0.100%	8.500%	0.370%
2020	7.900%	7.900%	8.770%	8.670%	0.100%	8.400%	0.370%
2019	7.900%	7.900%	8.670%	8.570%	0.100%	8.300%	0.370%
2018	7.900%	7.900%	8.570%	8.470%	0.100%	8.200%	0.370%
2017	7.900%	7.900%	8.470%	8.370%	0.100%	8.100%	0.370%
2016	7.900%	7.900%	8.370%	8.270%	0.100%	8.000%	0.370%
2015	7.900%	7.900%	8.270%	8.170%	0.100%	7.900%	0.370%
2014	7.900%	7.900%	8.170%	8.070%	0.100%	7.800%	0.370%
2012-2013	6.900%	7.900%	7.170%	7.070%	0.100%	6.800%	0.370%
2010-2011	6.900%		7.170%	7.070%	0.100%	6.800%	0.370%
2008-2009	6.900%		7.035%	6.935%	0.100%	6.800%	0.235%
2000-2007	6.900%		6.900%	6.800%	0.100%	6.800%	0.100%
1998-1999	6.800%		6.800%	6.700%	0.100%	6.700%	0.100%
1994-1997	6.700%		6.700%	6.700%		6.700%	
1993	6.550%		6.550%	6.550%		6.550%	
1992	6.417%		6.417%	6.417%		6.417%	
1991	6.300%		6.417%	6.417%		6.417%	
1990	6.150%		6.417%	6.417%		6.417%	
1984-1989	6.000%		6.417%	6.417%		6.417%	
1982-1983	6.000%		6.320%	6.320%		6.320%	
1979-1981	6.000%		6.200%	6.200%		6.200%	
1978	6.000%		5.950%	5.950%		5.950%	
1977	6.000%		5.550%	5.550%		5.550%	
1976	6.000%		5.200%	5.200%		5.200%	
1974-1975	5.750%		4.900%	4.900%		4.900%	
1972-1973	5.750%		4.600%	4.600%		4.600%	
1970-1971	5.750%		4.300%	4.300%		4.300%	
1968-1969	5.750%		3.800%	3.800%		3.800%	
1947-1967*	2.5%-9.6%		3.300%	3.300%		3.300%	
1945-1947*	2.5%-9.6%		3.000%	3.000%		3.000%	

*1945 - 1967 Member Contributions were based on age and gender.

JRS

Fiscal Year	Member	Employer
1998-2022	7.000%	25.810 %
1993-1997	7.000%	6.000 %
1968-1992	6.000%	6.000 %

Prior to 1998 the employer contributed 6% and additional contributions were received based on a portion of the District Court filing fees. In 1998, the filing fees were eliminated and the employer rate was increased to 25.81%.

The employer contributions were temporarily suspended for JRS beginning the first full pay period of January 2018 until after the last full pay period of June 2019, when the employer contributions were reinstated to 25.81%.

The employer contributions are temporarily suspended for JRS beginning the first full pay period occurring in July 2021 through the last full pay period occurring in June 2023. Beginning July 1, 2023, employer contributions will then resume at a reduced rate of 14.00% down from the current statutory rate of 25.81%. If the funded ratio of the JRS drops below 120%, the employer contributions rate will return to 25.81%.

STATISTICAL SECTION

Public Employees' Retirement Board

A Component Unit of the State of Montana

Schedule of Contribution Rate History (cont.)

HPORS

Fiscal Year	Member		Employer	State
	Non-GABA	GABA		
2017-2022	13.000 %	13.050 %	28.150 %	10.180 %
2016	12.000 %	12.050 %	28.150 %	10.180 %
2015	11.000 %	11.050 %	28.150 %	10.180 %
2014	10.000 %	10.050 %	28.150 %	10.180 %
1998-2013	9.000 %	9.050 %	26.150 %	10.180 %
1992-1997	9.000 %		26.100 %	10.180 %
1991	7.590 %		26.100 %	10.180 %
1986-1990	7.590 %		16.570 %	10.180 %
1982-1985	6.500 %		16.570 %	
1976-1981	6.500 %		16.000 %	
1975	6.500 %		15.000 %	
1971-1974	5.000 %		8.000 %	

SRS

Fiscal Year	Member	Employer
2018-2022	10.495 %	13.115 %
2010-2017	9.245 %	10.115 %
2008-2009	9.245 %	9.825 %
1998-2007	9.245 %	9.535 %
1997	7.865 %	8.535 %
1996	7.865 %	8.535 %
1986-1995	7.000 %	7.670 %
1982-1985	7.000 %	7.620 %
1975-1981	7.000 %	7.550 %

GWPORS

Fiscal Year	Member	Employer
2003-2022	10.560 %	9.000 %
1998-2002	8.500 %	9.000 %
1996-1997	7.900 %	8.150 %
1986-1995	7.900 %	7.150 %
1982-1985	7.000 %	7.150 %
1964-1981	7.000 %	7.000 %

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Schedule of Contribution Rate History (cont.)

MPORS

Fiscal Year	Member				Employer	State
	Hired <7/1/75	Hired >6/30/75	Hired >6/30/79	Hired >6/30/97 GABA		
2000-2022	5.800 %	7.000 %	8.500 %	9.000 %	14.410 %	29.370 %
1998-1999	7.800 %	9.000 %	10.500 %	11.000 %	14.410 %	29.370 %
1997	7.800 %	9.000 %	10.500 %		14.360 %	29.370 %
1994-1996	7.800 %	9.000 %	10.500 %		14.360 %	15.660 %
1993	7.800 %	9.000 %	10.500 %		13.920 %	15.660 %
1992	6.000 %	7.200 %	8.700 %		13.920 %	15.660 %
1986-1991	6.000 %	6.000 %	7.500 %		13.020 %	15.060 %
1982-1985	6.000 %	6.000 %	7.500 %		14.040 %	14.040 %
1980-1981	6.000 %	6.000 %	7.500 %		14.000 %	14.000 %
1978-1979	6.000 %	6.000 %			12.000 %	12.000 %
1976-1977	6.000 %	6.000 %			11.000 %	12.000 %
1974-1975	6.000 %				11.000 %	12.000 %

FURS

Fiscal Year	Member			
	Non-GABA	GABA	Employer	State
1998-2022	9.500 %	10.700 %	14.360 %	32.610 %
1997	7.800 %		14.360 %	32.610 %
1996	7.800 %		14.360 %	24.210 %
1995	6.000 %		13.020 %	24.210 %
1992-1994	6.000 %		13.020 %	23.270 %
1986-1991	6.000 %		13.020 %	22.980 %
1984-1985	6.000 %		18.000 %	18.000 %
1983	6.000 %		15.000 %	15.000 %
1981-1982	6.000 %		12.000 %	12.000 %

PERS-DCRP

Fiscal Year	State & University			Local Government		School Districts	
	Member			Employer	State	Employer	State
	Hired <07/01/11	Hired ≥ 07/01/11	Employer				
2022	7.900 %	7.900 %	8.970 %	8.870 %	0.100 %	8.600 %	0.370 %
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2008-2009	6.900 %		7.035 %	6.935 %	0.100 %	6.800 %	0.235 %
2003-2007	6.900 %		6.900 %	6.800 %	0.100 %	6.800 %	0.100 %