



NH Retirement System  
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FROM: NHRS Board of Trustees  
 Richard W. Ingram, Executive Director

June 30, 2009

TO: Municipalities  
 School and Village Districts  
 Counties

SUBJECT: **EMPLOYER NORMAL CONTRIBUTION RATES - REVISED**  
**EFFECTIVE JULY 1, 2009 – JUNE 30, 2011**

House Bill 2 (HB2) has modified RSA 100-A:16, II, (b) and (c) changing the contribution percentage funded by local employers and the State from a 65/35% cost sharing of total contributions to 70/30% in fiscal year 2010 and 75/25% in fiscal year 2011. Commencing with fiscal year 2012, the contribution rate will revert to 65/35%. HB2 also revises the calculation of the Medical Subsidy employer rate for Group I employees.

In accordance with Sections 55 and 56 of HB2, the provisions of RSA 100-A:16, III and the June 30, 2007 Actuarial Valuation, the Board of Trustees, through authority granted to the Executive Director at the June 9, 2009 meeting of the Board, hereby confirms the following revisions to the certified employer rates of contribution due the System commencing July 1, 2009. The following employer normal contribution rates are effective for the biennium beginning July 1, 2009 and ending June 30, 2011. In view of the fact that employer contribution rates are changing from the current rates payable, and in order to minimize the need for correcting entries, NHRS respectfully requests that Employers ensure that the new rates are implemented for those salaries paid after July 1, 2009.

**EMPLOYER NORMAL CONTRIBUTION RATES**  
**EFFECTIVE JULY 1, 2009 – JUNE 30, 2010**

<b><u>GROUP I</u></b>	<b><u>Pension Percentage</u></b>	<b><u>Medical Subsidy Percentage</u></b>	<b><u>Total Employer Percentage</u></b>
Employees	9.09%	0.07%	<b>9.16%</b>
Teachers	-Employer Contribution	6.57%	<b>7.49%</b>
	-State Contribution	<u>2.81%</u>	<u>3.21%</u>
	Total	9.38%	<b>10.70%</b>
<b><u>GROUP II</u></b>			
Police	-Employer Contribution	12.14%	<b>13.66%</b>
	-State Contribution	<u>5.20%</u>	<u>5.85%</u>
	Total	17.34%	<b>19.51%</b>
Fire	-Employer Contribution	15.76%	<b>17.28%</b>
	-State Contribution	<u>6.76%</u>	<u>7.41%</u>
	Total	22.52%	<b>24.69%</b>

**EMPLOYER NORMAL CONTRIBUTION RATES  
EFFECTIVE JULY 1, 2010 – JUNE 30, 2011**

<b><u>GROUP I</u></b>		<b><u>Pension Percentage</u></b>	<b><u>Medical Subsidy Percentage</u></b>	<b><u>Total Employer Percentage</u></b>
Employees		9.09%	0.07%	<b>9.16%</b>
Teachers	-Employer Contribution	7.03%	0.99%	<b>8.02%</b>
	-State Contribution	<u>2.35%</u>	<u>0.33%</u>	<u><b>2.68%</b></u>
	Total	9.38%	1.32%	<b>10.70%</b>
 <b><u>GROUP II</u></b>				
Police	-Employer Contribution	13.00%	1.63%	<b>14.63%</b>
	-State Contribution	<u>4.34%</u>	<u>0.54%</u>	<u><b>4.88%</b></u>
	Total	17.34%	2.17%	<b>19.51%</b>
Fire	-Employer Contribution	16.89%	1.63%	<b>18.52%</b>
	-State Contribution	<u>5.63%</u>	<u>0.54%</u>	<u><b>6.17%</b></u>
	Total	22.52%	2.17%	<b>24.69%</b>

The Employer Contribution rates must be applied to the payroll for each respective membership classification.

Please refer any questions regarding this memo to:  
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