



NH Retirement System
54 Regional Drive
Concord, NH 03301
Phone: (603) 410-3500

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

September 14, 2010

TO: Political Subdivisions, including Municipalities, School and Village Districts, Counties and others

SUBJECT: **EMPLOYER NORMAL CONTRIBUTION RATES**
EFFECTIVE JULY 1, 2011 – JUNE 30, 2013

Pursuant to RSA 100-A:16, III, and the Actuarial Valuation of June 30, 2009, the New Hampshire Retirement System Board of Trustees at its September 14, 2010, meeting hereby certified the following employer rates of contribution due the retirement system beginning July 1, 2011, and ending June 30, 2013. Employers shall ensure that these rates are implemented for salaries paid on and after July 1, 2011.

EMPLOYER NORMAL CONTRIBUTION RATES
EFFECTIVE JULY 1, 2011 – JUNE 30, 2012

	<u>Pension Percentage</u>	<u>Medical Subsidy Percentage</u>	<u>Total Employer Percentage</u>
<u>GROUP I</u>			
Employees	10.71%	0.38%	11.09%
Teachers	-Employer Contribution 7.48%	1.59%	9.07%
	-State Contribution <u>4.03%</u>	<u>0.85%</u>	<u>4.88%</u>
	Total 11.51%	2.44%	13.95%
<u>GROUP II</u>			
Police	-Employer Contribution 14.90%	1.72%	16.62%
	-State Contribution <u>8.02%</u>	<u>0.93%</u>	<u>8.95%</u>
	Total 22.92%	2.65%	25.57%
Fire	-Employer Contribution 18.36%	1.72%	20.08%
	-State Contribution <u>9.89%</u>	<u>0.93%</u>	<u>10.82%</u>
	Total 28.25%	2.65%	30.90%

Note: Pursuant to RSA 100-A:16, II (b) and (c), the state is scheduled to contribute 35% of the employer rates for teachers, police, and fire beginning in fiscal year 2012, which begins July 1, 2011. The state's contribution in fiscal year 2011 – i.e. the current fiscal year – is 25%.

The employer contribution rates must be applied to the payroll for each respective membership classification.

**EMPLOYER NORMAL CONTRIBUTION RATES
EFFECTIVE JULY 1, 2012 – JUNE 30, 2013**

		<u>Pension Percentage</u>	<u>Medical Subsidy Percentage</u>	<u>Total Employer Percentage</u>
<u>GROUP I</u>				
Employees		10.66%	0.38%	11.04%
Teachers	-Employer Contribution	7.48%	1.59%	9.07%
	-State Contribution	<u>4.03%</u>	<u>0.85%</u>	<u>4.88%</u>
	Total	11.51%	2.44%	13.95%
<u>GROUP II</u>				
Police	-Employer Contribution	14.90%	1.72%	16.62%
	-State Contribution	<u>8.02%</u>	<u>0.93%</u>	<u>8.95%</u>
	Total	22.92%	2.65%	25.57%
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	Total	28.25%	2.65%	30.90%

Note: Pursuant to RSA 100-A:16, II (b) and (c), the state is scheduled to contribute 35% of the employer rates for teachers, police, and fire beginning in fiscal year 2012, which begins July 1, 2011. The state's contribution in fiscal year 2011 – i.e. the current fiscal year – is 25%.

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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Director, NHRS Employer Services
603-410-3516 or email denise.call@nhrs.org