



NHRS Employer and Member Contribution Rates since 1970

FY*	Employer Rates**					Member Rates***	
	Fiscal Year	Non-State Employees	State Employees	Teachers	Police	Fire	Group I
1970-71	2.85%	2.85%	3.10%	8.30%	8.30%	Variable	Variable
1971-72	2.61%	2.61%	3.55%	8.49%	8.86%	Variable	Variable
1972-73	2.96%	2.96%	3.88%	8.80%	9.05%	Variable	Variable
1973-74	2.77%	2.77%	4.30%	8.82%	8.31%	Variable	Variable
1974-75	1.90%	1.90%	2.61%	7.31%	6.76%	Variable	Variable
1975-76	1.59%	1.59%	1.79%	9.69%	9.52%	Variable	Variable
1976-77	2.43%	2.43%	3.89%	10.89%	18.44%	Variable	Variable
1977-78	3.03%	3.03%	2.88%	11.98%	19.05%	4.60%/9.20%	9.30%
1978-79	3.01%	3.01%	2.88%	11.98%	18.61%	4.60%/9.20%	9.30%
1979	3.15%	3.15%	2.88%	11.21%	14.26%	4.60%/9.20%	9.30%
1980	3.00%	3.00%	2.96%	11.77%	13.14%	4.60%/9.20%	9.30%
1981	2.74%	2.74%	2.96%	11.71%	12.86%	4.60%/9.20%	9.30%
1982	2.55%	2.55%	1.80%	21.69%	17.29%	4.60%/9.20%	9.30%
1983	2.56%	2.56%	2.20%	21.40%	17.83%	4.60%/9.20%	9.30%
1984	2.39%	2.39%	0.88%	21.51%	23.12%	4.60%/9.20%	9.30%
1985	2.07%	2.07%	0.92%	21.71%	22.80%	4.60%/9.20%	9.30%
1986	1.27%	1.27%	0.88%	13.00%	15.54%	4.60%/9.20%	9.30%
1987	1.01%	1.01%	0.88%	11.60%	14.70%	4.60%/9.20%	9.30%
1988	2.74%	2.74%	0.65%	7.07%	13.99%	4.60%/9.20%	9.30%
1989	2.47%	2.47%	0.79%	8.20%	13.98%	5.00%	9.30%
1990	2.30%	2.30%	1.37%	9.31%	12.23%	5.00%	9.30%
1991	2.02%	2.02%	1.37%	10.22%	12.65%	5.00%	9.30%
1992	2.33%	2.33%	2.09%	7.97%	7.95%	5.00%	9.30%
1993	2.65%	2.65%	2.79%	5.07%	10.20%	5.00%	9.30%
1994	2.65%	2.65%	2.79%	5.07%	10.20%	5.00%	9.30%
1995	2.65%	2.65%	2.79%	5.07%	10.20%	5.00%	9.30%
1996	3.14%	3.14%	3.35%	3.81%	7.49%	5.00%	9.30%
1997	3.14%	3.14%	3.35%	3.81%	7.49%	5.00%	9.30%
1998	3.86%	3.86%	4.05%	5.22%	8.30%	5.00%	9.30%
1999	3.86%	3.86%	4.05%	5.22%	8.30%	5.00%	9.30%
2000	3.94%	3.94%	4.11%	7.13%	8.30%	5.00%	9.30%
2001	3.94%	3.94%	4.11%	7.13%	8.30%	5.00%	9.30%
2002	4.14%	4.14%	3.97%	8.20%	10.17%	5.00%	9.30%
2003	4.14%	4.14%	3.97%	8.20%	10.17%	5.00%	9.30%
2004	5.90%	5.90%	4.06%	12.11%	20.68%	5.00%	9.30%
2005	5.90%	5.90%	4.06%	12.11%	20.68%	5.00%	9.30%
2006	6.81%	6.81%	5.70%	14.90%	22.09%	5.00%	9.30%
2007	6.81%	6.81%	5.70%	14.90%	22.09%	5.00%	9.30%
2008	8.74%	8.74%	8.93%	18.21%	24.49%	5.00%	9.30%
2009	8.74%	8.74%	8.93%	18.21%	24.49%	5.00%	9.30%
2010	9.16%	11.05%	10.70%	19.51%	24.69%	5.00%****	9.30%
2011	9.16%	11.05%	10.70%	19.51%	24.69%	5.00%****	9.30%

* Fiscal Year: Rate changes took effect on Jan. 1 until 1979, when the effective date was changed to July 1 to coincide with the fiscal year.

** Employer Rates: The rates listed above are the total employer contribution rates. In 2008, legislation was passed to include both a pension and a Medical Subsidy portion as part of the total employer contribution rate, which may result in a difference in the employer rates for state and non-state employees. Visit the NHRS website at <http://www.nhrs.org/Employers/Rates.aspx> to view a breakdown of the pension and Medical Subsidy percentages. Note: Group II employers do not pay the Social Security tax, currently 6.2% on earnings up to \$106,800.

*** Member Rates: Group I includes Employee and Teacher members; Group II includes Police and Fire members. Member rates are set by the New Hampshire Legislature. Prior to 1977, employee contribution rates were assessed on a sliding scale based on age, and, for Group I only, gender. Prior to 1989, Group I members contributed 4.60% up to the Social Security taxable wage limit and 9.20% on the excess.

**** The member contribution rate for state employees whose employment began on or after July 1, 2009, is 7.0%.

Sources: NHRS Comprehensive Annual Financial Reports; NHRS Reports to the New Hampshire Legislature; NH RSA 100-A.