



New Hampshire Retirement System
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April 14, 2026

FROM: NHRS Board of Trustees
Jan Goodwin, Executive Director

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

SUBJECT: **EMPLOYER CONTRIBUTION RATES – POLITICAL SUBDIVISIONS
EFFECTIVE JULY 1, 2027 – JUNE 30, 2029**

Pursuant to RSA 100-A:16, III, and the actuarial valuation of June 30, 2025, the New Hampshire Retirement System Board of Trustees at its April 14, 2026, meeting certified the following political subdivision employer rates of contribution payable to the retirement system beginning **July 1, 2027**, and ending **June 30, 2029**. Employers shall ensure that these rates are implemented for Earnable Compensation paid on and after July 1, 2027.

**POLITICAL SUBDIVISION EMPLOYER CONTRIBUTION RATES
EFFECTIVE JULY 1, 2027 – JUNE 30, 2029**

	<u>Pension Percentage</u>	<u>Medical Subsidy Percentage</u>	<u>Total Employer Percentage</u>
<u>GROUP I</u>			
Employees	11.36%	0.15%	11.51%
Teachers	17.49%	0.77%	18.26%
<u>GROUP II</u>			
Police	25.21%	1.50%	26.71%
Fire	23.13%	1.50%	24.63%

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

Please refer any questions regarding this memo to: public_relations@nhrs.org