



NHRS Employer and Member Contribution Rates since 1971

FY	Employer Rates*					Member Rates**	
Fiscal Year	Non-State Employees	State Employees	Teachers	Police	Fire	Group I	Group II
1971	2.85%	2.85%	3.10%	8.30%	8.30%	Variable	Variable
1972	2.61%	2.61%	3.55%	8.49%	8.86%	Variable	Variable
1973	2.96%	2.96%	3.88%	8.80%	9.05%	Variable	Variable
1974	2.77%	2.77%	4.30%	8.82%	8.31%	Variable	Variable
1975	1.90%	1.90%	2.61%	7.31%	6.76%	Variable	Variable
1976	1.59%	1.59%	1.79%	9.69%	9.52%	Variable	Variable
1977	2.43%	2.43%	3.89%	10.89%	18.44%	Variable	Variable
1978	3.03%	3.03%	2.88%	11.98%	19.05%	4.6%/9.2%	9.3%
1979	3.01%	3.01%	2.88%	11.98%	18.61%	4.6%/9.2%	9.3%
1980	3.00%	3.00%	2.96%	11.77%	13.14%	4.6%/9.2%	9.3%
1981	2.74%	2.74%	2.96%	11.71%	12.86%	4.6%/9.2%	9.3%
1982	2.55%	2.55%	1.80%	21.69%	17.29%	4.6%/9.2%	9.3%
1983	2.56%	2.56%	2.20%	21.40%	17.83%	4.6%/9.2%	9.3%
1984	2.39%	2.39%	0.88%	21.51%	23.12%	4.6%/9.2%	9.3%
1985	2.07%	2.07%	0.92%	21.71%	22.80%	4.6%/9.2%	9.3%
1986	1.27%	1.27%	0.88%	13.00%	15.54%	4.6%/9.2%	9.3%
1987	1.01%	1.01%	0.88%	11.60%	14.70%	4.6%/9.2%	9.3%
1988	2.74%	2.74%	0.65%	7.07%	13.99%	4.6%/9.2%	9.3%
1989	2.47%	2.47%	0.79%	8.20%	13.98%	5.0%	9.3%
1990	2.30%	2.30%	1.37%	9.31%	12.23%	5.0%	9.3%
1991	2.02%	2.02%	1.37%	10.22%	12.65%	5.0%	9.3%
1992	2.33%	2.33%	2.09%	7.97%	7.95%	5.0%	9.3%
1993	2.65%	2.65%	2.79%	5.07%	10.20%	5.0%	9.3%
1994-95	2.65%	2.65%	2.79%	5.07%	10.20%	5.0%	9.3%
1996-97	3.14%	3.14%	3.35%	3.81%	7.49%	5.0%	9.3%
1998-99	3.86%	3.86%	4.05%	5.22%	8.30%	5.0%	9.3%
2000-01	3.94%	3.94%	4.11%	7.13%	8.30%	5.0%	9.3%
2002-03	4.14%	4.14%	3.97%	8.20%	10.17%	5.0%	9.3%
2004-05	5.90%	5.90%	4.06%	12.11%	20.68%	5.0%	9.3%
2006-07	6.81%	6.81%	5.70%	14.90%	22.09%	5.0%	9.3%
2008-09	8.74%	8.74%	8.93%	18.21%	24.49%	5.0%	9.3%
2010-11	9.16%	11.05%	10.70%	19.51%	24.69%	5.0%***	9.3%
2012^	11.09%/8.80%	12.31%/10.08%	13.95%/11.30%	25.57%/19.95%	30.90%/22.89%	7.0%~	11.55%/11.8%~
2013	8.80%	10.08%	11.30%	19.95%	22.89%	7.0%	11.55%/11.8%
2014-15	10.77%	12.13%	14.16%	25.40%/25.30%∞	27.85%/27.74%∞	7.0%	11.55%/11.8%
2016-17	11.17%	12.50%	15.67%	26.38%	29.16%	7.0%	11.55%/11.8%
2018-19	11.38%	12.15%	17.36%	29.43%	31.89%	7.0%	11.55%/11.8%
2020-21	11.17%	11.93%	17.80%	28.43%	30.09%	7.0%	11.55%/11.8%

* Employer Rates: (1) 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 Employee members. Visit the NHRS website at <https://www.nhrs.org/employers/employer-contribution-rates> to view a breakdown of the pension and Medical Subsidy percentages. (2) Group II employers do not pay the Social Security tax, currently 6.2% on earnings up to \$128,700.

** Member Rates: (1) Group I includes Employee and Teacher members; Group II includes Police and Fire members. (2) 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 any excess.

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

^ Employer rates were recertified effective Aug. 1, 2011, to reflect 2011 legislative changes. Employers paid the higher rate shown for July 2011 only.

~ Effective July 1, 2011, the member contribution rates increased to 7.0% for all Group I members, 11.55% for all Group II Police members, and 11.80% for all Group II Fire members.

∞ The two rates listed in this column represent differing employer contribution rates for the state and political subdivisions, respectively. Group II employer contribution rates differed in this biennium only due to the timing of 2011 statutory changes in relation to the state payroll schedule.

Revised 9/2018