

KERS Hazardous Contribution Rates

| FISCAL YEAR | EMPLOYEE | EMPLOYER |
|----------------|--------------------------------------|-----------------------------------|
| 1972-1973 | 7% of creditable compensation | 14% |
| 1973-1974 | | 14% |
| 1974-1975 | | 14% |
| 1975-1976 | | 14% |
| 1976-1977 | | 17.25% |
| 1977-1978 | | 17.25% |
| 1978-1979 | | 17.25% |
| 1979-1980 | | 19.25% |
| 1980-1981 | | 19.25% |
| 1981-1982 | | 19.25% |
| 1982-1983 | | 18.25% |
| 1983-1984 | | 18.25% |
| 1984-1985 | | 17% |
| 1985-1986 | | 14% |
| 1986-1987 | | 14% |
| 1987-1988 | | 14% |
| 1988-1989 | | 14% |
| 7/1990 | | 14% |
| 8/1990-1991 | | 15.05% |
| 1991-1992 | | 15.05% |
| 1992-1993 | | *15.05% |
| | | (17.55% recommended by KRS Board) |
| 1993-1994 | | *15.05% |
| | | (17.86% recommended by KRS Board) |
| 1994-1995 | | *17.97% |
| | | *17.97% |
| 1995-1996 | | (18.05% recommended by KRS Board) |
| 1996-1997 | *17.87% | |
| 1997-1998 | *17.87% | |
| 1998-1999 | *18.66% | |
| | *18.66% | |
| 1999-2000 | (18.91% recommended by KRS Board) | |
| 2000-7/15/2000 | *18.84% | |
| 7/16/2000-2001 | *18.84% | |
| 2001-2002 | *18.84% | |
| 2002-2003 | 17.60% | |
| | (18.84% recommended by KRS Board) | |
| 2003-2004 | 18.84% | |
| | *18.84% | |
| 2004-2005 | (19.47% recommended by KRS Board) | |
| | *18.84% | |
| 2005-2006 | (21.59% recommended by KRS Board) | |
| | *22.00% | |
| 2006-2007 | (23.32% recommended by KRS Board) | |

KERS Hazardous Contribution Rates

| FISCAL YEAR | EMPLOYEE | EMPLOYER |
|------------------------------|---|--|
| 2007-2008 | | *24.25% (47.11% recommended by KRS Board) |
| 2008-2009 | | *24.35% (34.78% recommended by KRS Board) |
| 2009-2010 | | *24.69% (35.54% recommended by KRS Board) |
| 2010-2011 | | *26.12% (34.37% recommended by KRS Board) |
| 2011-2012 | 8% of creditable compensation. PLUS 1% Health Insurance Contribution for employees who began participating on or after 9/1/2008. | *28.98% (33.84% recommended by KRS Board) |
| 2012-2013 | | *29.79% (35.89% recommended by KRS Board) |
| 2013-2014 | | *32.21% (28.84% recommended by KRS Board) |
| 2014-2015 | | 26.34% |
| 2015-2016 | | 26.34% |
| 2016-2017 | | 23.82% |
| 2017-2018 | | 23.70% |
| 2018-2019 | | 36.85% |
| 2019-2020 | | 36.85% |
| 2020-2021 | | 36.00% |
| 2021-2022 | | 33.43% |
| *Per Executive Budget | | |