

## SPRS Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
7/1958-6/1968	<b>10% less Social Security deduction as follows</b>	12.50%
7/1958-12/1958	<b>7.75% of first \$4,200 + 10% of balance</b>	12.50%
1/1959-12/1959	<b>7.50% of first \$4,800 + 10% of balance</b>	12.50%
1/1960-12/1961	<b>7.00% of first \$4,800 + 10% of balance</b>	12.50%
1/1962-12/1962	<b>6.875% of first \$4,800 + 10% of balance</b>	12.50%
1/1963-12/1965	<b>6.375% of first \$4,800 + 10% of balance</b>	12.50%
1/1966-12/1966	<b>5.80% of first \$6,600 + 10% of balance</b>	12.50%
1/1967 -12/1967	<b>5.60% of first \$6,600 + 10% of balance</b>	12.50%
1/1968 - 6/1968	<b>5.60% of first \$7,800 + 10% of balance</b>	12.50%
1968-1969	<b>7% of creditable compensation</b>	13%
1969-1970		13%
1970-1971		13%
1971-1972		13%
1972-1973		12.50%
1973-1974		12.50%
1974-1975		12.50%
1975-1976		13.50%
1976-1977		13.50%
1977-1978		13.50%
1978-1979		16.50%
1979-1980		17.25%
1980-1981		17.25%
1981-1982		18.50%
1982-1983		18.50%
1983-1984		18.50%
1984-1985		18.50%
1985-1986		17.50%
7/1986		17.50%
8/1986 -1987		18.25%
1987-1988		18.25%
1988-1989		18.25%
1989-1990		18.25%
7/1990		18.25%
8/1990-1991		20.31%
1991-1992		19.57%
1992-1993	*19.57%	
1993-1994	(21.84% recommended by KRS Board) *19.57%	

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FISCAL YEAR	EMPLOYEE	EMPLOYER
1994-1995		*21.78%
1995-1996		*21.78%
1996-1997		(23.05% recommended by KRS Board)
1997-1998		*26.58%
7/1998		*23.41%
8/1998-1999		*23.41%
1999-2000		*23.41%
2000-2001		25.26% recommended by KRS Board
2001-2002		*21.58%
2002-2003		*21.58%
2003-2004		*17.37%
2004-2005		(21.58% recommended by KRS Board)
2005-2006		*21.58%
2006-2007		*21.58%
2007-2008		(28.08% recommended by KRS Board)
2008-2009		*21.58%
2009-2010		(34.83% recommended by KRS Board)
2010-2011		*25.50%
2011-2012		(42.30% recommended by KRS Board)
2012-2013		*28.00%
2013-2014		(120.00% recommended by KRS Board)
2014-2015		*30.07%
2015-2016		(60.14% recommended by KRS Board)
2016-2017		*33.08%
2017-2018		(61.87% recommended by KRS Board)
2018-2019		*45.54%
2019-2020		(85.63% recommended by KRS Board)
2020-2021		*52.13%
2021-2022		(94.63% recommended by KRS Board)
		*63.67%
		(103.41% recommended by KRS Board)
		*71.15%
		(96.52% recommended by KRS Board)
		75.76%
		75.76%
		89.21%
		91.24%
		146.28%
		146.28%
		143.48%
		146.06%

**8% of creditable compensation**

**8% of creditable compensation. PLUS 1% Health Insurance Contribution for employees who began participating on or after 9/1/2008.**

\*Per Executive Budget