

# THE OHIO RETIREMENT STUDY COUNCIL

88 E. Broad Street, Suite 1175 □ Columbus, Ohio 43215 □ 614-228-1346 □ 614-228-0118/FAX □ www.orsc.org/WEB

January, 2008

Number 4-08

Page 1 of 1

## CHANGES IN EMPLOYEE CONTRIBUTION RATES (AS PER CENT OF SALARY)

### NON-UNIFORMED EMPLOYEE SYSTEMS

YEAR CHANGE OCCURRED	PERS STATE	PERS LOCAL	STRS	SERS	MODIFICATION
1920			4.00		\$2,000 earnings limit
1935	4.00				\$2,000 earnings limit
1937				4.00	\$2,000 earnings limit
1938		4.00			\$2,000 earnings limit
1945	5.00	5.00	5.00	5.00	\$3,000 earnings limit
1951	6.00	6.00	6.00	6.00	Based on total salary
1959			7.00	7.00	Optional on salary over \$18,000*
1960	7.00	7.00			Optional on salary over \$18,000*
1965	7.00	7.00	7.00	7.00	Optional on salary over \$25,000
1968	7.70	7.70	7.80	7.90	Based on total salary
1974	8.00	8.00	8.00	8.00	
1977	8.50	8.50	8.50	8.00	
1983			8.75		
1984				8.70	
1988			8.77		
1989				9.00	
1990			9.25		
1994			9.30		
2003			10.00	10.00	
2006	9.00	9.00			
2007	9.50	9.50			
2008	10.00	10.00			

\*Until 1959-60, members were charged an operational expense fee, initially set by law at one dollar, then \$1.50 and finally \$3.00. In 1959-60 the systems discontinued the fee charges and charged all expenses to earnings on investments.

Pension Profiles

**CHANGES IN EMPLOYEE CONTRIBUTION RATES  
(AS PERCENT OF SALARY)**

**UNIFORMED EMPLOYEE SYSTEMS**

<b>YEAR CHANGE OCCURRED</b>	<b>OP&amp;F</b>	<b>HPRS</b>	<b>PERS-LE Group A<sup>1</sup></b>	<b>PERS-LE Group B<sup>2</sup></b>	<b>MODIFICATION</b>
1937	2.00 <sup>3</sup>				Firefighters-based on total salary; Police officers - \$3,000 earnings limit
1941		4.00			Based on total salary
1947	4.00 <sup>4</sup>				Based on total salary
1950		5.00			
1967 <sup>5</sup>	6.00	7.00			
1968	7.00				
1975 <sup>6</sup>			8.50		
1977		8.00			
1980	8.50				
1981		9.00			
1982			9.50		
1986	9.50				
1988	10.00				
1989		10.50			
1991			9.00		
1996		10.00			
2000 <sup>7</sup>		9.50		10.10	
2003		10.00			
2007			9.75		
2008			10.10		

<sup>1</sup>PERS-LE Group A consists of Hamilton County Municipal Court Bailiffs and law enforcement officers whose primary duties are other than to preserve the peace, protect life and property and enforce the laws of the state.

<sup>2</sup>PERS-LE Group B consists of all other LE members.

<sup>3</sup>Until 1967, police officer=s and firefighter=s pensions were administered locally by 454 independent boards.

<sup>4</sup>Rate set for all locally administered systems receiving a state subsidy.

<sup>5</sup>OP&F was established in 1967.

<sup>6</sup>The plan for law enforcement persons in PERS was established in 1975.

<sup>7</sup>The separate contribution rates for Group A and Group B were established in 2000. Prior to 2000, all members of PERS-LE contributed under Group A contribution rates.