
THE OHIO RETIREMENT STUDY COUNCIL

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PERCENT OF COMPENSATION PAID BY PUBLIC EMPLOYEES AND EMPLOYERS

CONTRIBUTION RATES 2009

FUND	EMPLOYEES	EMPLOYERS
PERS State ¹	10.00%	14.00%
PERS Local ¹	10.00%	14.00%
PERS-LE Group A ²	10.10%	17.87%
PERS-Le Group B ³	10.10%	17.87%
STRS ⁴	10.00%	14.00%
SERS ⁵	10.00%	14.00%
OP&F Police ⁶	10.00%	19.50%
OP&F Fire ⁶	10.00%	24.00%
HPRS ⁷	10.00%	26.50%

¹ The PERS employer contribution rate is capped at 14% of the earnable salaries of all contributors; the employee contribution rate is capped at 10% of compensation.

² The PERS-LE employer contribution rate is capped at 18.10% of the earnable salaries of those employees.

³ In 2000, PERS was authorized to calculate the employer contribution rate separately for PERS-LE Group B, but the rate cannot exceed 18.1% of the earnable salaries of those employees.

⁴ The STRS employer contribution rate is capped at 14% of compensation; the employee contribution rate is capped at 10% of compensation.

⁵ The SERS employer contribution rate is capped at 14% of compensation, which does not include the employer surcharge on the salaries of members earning below a minimum compensation amount in order to fund health care benefits; the employee contribution rate is capped at 10% of compensation.

⁶ The OP&F employer and employee contribution rates are set by statute.

⁷ The HPRS employer contribution rate is capped at 26.5%; the employee contribution rate is set by statute. The rate became effective 7/1/09 through 6/30/11.