

## Employer-Employee Contribution Rate Chart

Use the chart below to ensure that your organization and its employees are making the correct contributions to NMRHCA:

**Regular (Non-Enhanced) Retirement Plans (All numbers are expressed as a percentage of salary):**

	Prior to July 1, 2002	Prior to July 1, 2010	July 1, 2010	July 1, 2011	July 1, 2012-Current
Employer	1.0%	1.3%	1.666%	1.834%	2.0%
Employee	0.5%	0.65%	0.8333%	0.917%	1.0%
Total	1.5%	1.95%	2.4999%	2.751%	3.0%

**Enhanced Retirement Plans\* (All numbers are expressed as a percentage of salary):**

	Prior to July 1, 2002	Prior to July 1, 2010	July 1, 2010	July 1, 2011	July 1, 2012-Current
Employer	1.0%	1.3%	2.084%	2.292%	2.5%
Employee	0.5%	0.65%	1.042%	1.146%	1.25%
Total	1.5%	1.95%	3.126%	3.438%	3.75%

\*By Statute, enhanced retirement plans are defined as a member of the Public Employment Retirement Association (PERA) who is:

- (a) state police officer or adult correctional officer — member coverage Plan 1;
- (b) municipal police — member coverage Plan 3, 4 or 5;
- (c) municipal fire— member coverage Plan 3, 4 or 5;
- (d) municipal detention officer — member coverage Plan 1; or
- (e) a member pursuant to the provisions of the Judicial Retirement Act