

Historical TRSL Contribution Rates (FY 2026-27 through FY 2024-25)

FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE				
			Normal Cost	Admin Expense Rate	AFC Rate*	Shared UAL	Total Employer Contribution
2026-27	K-12 Regular Plan	8.0%	3.64%	0.35%	2.00%	13.12%	19.11%
	Plan A	9.1%					
	Plan B	5.0%					
	Postsecondary Ed Regular Plan	8.0%	3.39%	0.35%	2.00%	13.12%	18.86%
2025-26	K-12 Regular Plan	8.0%	3.67%	0.36%	1.75%	15.17%	20.95%
	Plan A	9.1%					
	Plan B	5.0%					
	Postsecondary Ed Regular Plan	8.0%	3.05%	0.36%	1.75%	15.17%	20.33%
2024-25	K-12 Regular Plan	8.0%	3.73%	0.38%	1.50%	15.90%	21.51%
	Plan A	9.1%					
	Plan B	5.0%					
	Postsecondary Ed Regular Plan	8.0%	3.10%	0.38%	1.50%	15.90%	20.88%

*Pursuant to Act 184 of 2023, the AFC (Account Funding Contribution) rate is a component of the total employer contribution rate, effective FY 2024-25, used to directly pay for future permanent benefit increases (PBIs). The AFC rate will gradually increase to reflect certain employer contribution rate reductions, but will be capped at 2.5% of payroll.

Historical TRSL Contribution Rates (FY 2023-24 through 2018-19)*

FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE			
			Normal Cost	Admin Expense Rate*	Shared UAL	Total Employer Contribution**
2023-24	K-12 Regular Plan	8.0%	3.5748%	0.37%	20.16%	24.1%
	Plan A	9.1%				
	Plan B	5.0%	2.7880%	0.37%	20.16%	23.3%
	Higher Ed Regular Plan	8.0%				
2022-23	K-12 Regular Plan	8.0%	3.6398%	0.37%	20.8%	24.8%
	Plan A	9.1%				
	Plan B	5.0%	2.8909%	0.37%	20.8%	24.1%
	Higher Ed Regular Plan	8.0%				
2021-22	K-12 Regular Plan	8.0%	3.3377%	0.38%	21.47%	25.2%
	Plan A	9.1%				
	Plan B	5.0%	2.6210%	0.38%	21.47%	24.5%
	Higher Ed Regular Plan	8.0%				
2020-21	K-12 Regular Plan	8.0%	3.5504%	0.39%	21.8%	25.8%
	Plan A	9.1%				
	Plan B	5.0%	2.7356%	0.39%	21.8%	25.0%
	Higher Ed Regular Plan	8.0%				

Historical TRSL Contribution Rates (FY 2023-24 through 2018-19) cont'd*

FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE			
			Normal Cost	Admin Expense Rate*	Shared UAL	Total Employer Contribution**
2019-20	K-12 Regular Plan	8.0%	3.3595%	0.45%	22.2%	26.0%
	Plan A	9.1%				
	Plan B	5.0%	2.6418%	0.45%	22.2%	25.3%
	Higher Ed Regular Plan	8.0%				
2018-19	K-12 Regular Plan	8.0%	4.4498%	0.45%	21.8%	26.7%
	Plan A	9.1%				
	Plan B	5.0%	3.2187%	0.45%	21.8%	25.5%
	Higher Ed Regular Plan	8.0%				

*Act 95 of 2016 consolidated all K-12 employee sub-plans (Lunch Plan A and Lunch Plan B) into a single plan for which employer contribution rates must be calculated.

*Act 94 of 2016 required the retirement system administrative expenses to be funded annually through the employer contribution rate rather than amortized over 30 years. This funding method began in FY 2018-19.

**Rounded

Historical TRSL Contribution Rates (FY 2017-18 through FY 2013-14)*

FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE		
			Normal Cost	Shared UAL	Total Employer Contribution**
2017-18	K-12 Regular Plan	8.0%	4.3642%	22.2%	26.6%
	Plan A	9.1%			
	Plan B	5.0%			
	Higher Ed Regular Plan	8.0%			
2016-17	K-12 Regular Plan	8.0%	4.3127%	21.2%	25.5%
	Higher Ed Regular Plan	8.0%	3.2272%	21.2%	24.4%
	Plan A	9.1%	9.5044%	21.2%	30.7%
	Plan B	5.0%	6.9670%	21.2%	28.2%
2015-16	K-12 Regular Plan	8.0%	4.3564%	22.0%	26.3%
	Higher Ed Regular Plan	8.0%	3.3226%	22.0%	25.3%
	Plan A	9.1%	9.2683%	22.0%	31.3%
	Plan B	5.0%	6.8485%	22.0%	28.8%
2014-15	K-12 Regular Plan	8.0%	5.2545%	22.7%	28.0%
	Higher Ed Regular Plan	8.0%	3.6658%	22.7%	26.4%
	Plan A	9.1%	10.4157%	22.7%	33.1%
	Plan B	5.0%	7.4148%	22.7%	30.1%
2013-14	K-12 Regular Plan	8.0%	5.8216%	21.3%	27.2%
	Higher Ed Regular Plan	8.0%	5.1839%	21.3%	26.5%
	Plan A	9.1%	11.2947%	21.3%	32.6%
	Plan B	5.0%	7.7724%	21.3%	29.1%

* Act 95 of 2016 consolidated all K-12 employee sub-plans (Lunch Plan A and Lunch Plan B) into a single plan for which employer contribution rates must be calculated.

**Rounded

Historical TRSL Contribution Rates (FY 2012-13)*

FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE		
			Normal Cost	Shared UAL	Total Employer Contribution**
2012-13	K-12 Regular Plan	8.0%	5.8%	18.7%	24.5%
	Higher Ed Regular Plan	8.0%	5.7%	18.7%	24.4%
	Plan A	9.1%	11.3%	18.7%	30.0%
	Plan B	5.0%	7.9%	18.7%	26.6%

*Act 716 of the 2012 legislative session calls for the calculation of individualized employer contribution rates for each of the sub-plans TRSL administers: K-12 Regular Plan; higher ed Regular Plan; school food service Plan A; and school food service Plan B. (Effective FY 2012-2013 and thereafter.)

**Rounded

Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)

FISCAL YEAR	REGULAR PLAN				PLAN A		PLAN B	
	Member	Employer			Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability	Total				
2011-12	8.00%	5.97%	17.73%	23.70%	9.10%	23.70%	5.00%	23.70%
2010-11	8.00%	5.70%	14.50%	20.20%	9.10%	20.20%	5.00%	20.20%
2009-10	8.00%	5.76%	9.74%	15.50%	9.10%	15.50%	5.00%	15.50%
2008-09	8.00%	6.95%	8.55%	15.50%	9.10%	15.50%	5.00%	15.50%
2007-08	8.00%	6.93%	9.67%	16.60%	9.10%	16.60%	5.00%	16.60%
2006-07	8.00%	6.64%	9.16%	15.80%	9.10%	15.80%	5.00%	15.80%
2005-06	8.00%	6.51%	9.39%	15.90%	9.10%	15.90%	5.00%	15.90%
2004-05	8.00%	6.26%	9.24%	15.50%	9.10%	15.50%	5.00%	15.50%
2003-04	8.00%	6.71%	7.09%	13.80%	9.10%	13.80%	5.00%	13.80%

Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)

FISCAL YEAR	REGULAR PLAN				PLAN A		PLAN B	
	Member	Employer			Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability	Total				
2002-03	8.00%	6.75%	6.35%	13.10%	9.10%	13.10%	5.00%	13.10%
2001-02	8.00%	6.77%	6.33%	13.10%	9.10%	13.10%	5.00%	13.10%
2000-01	8.00%	6.86%	7.34%	14.20%	9.10%	14.20%	5.00%	14.20%
1999-00	8.00%	6.93%	8.27%	15.20%	9.10%	15.20%	5.00%	15.20%
1998-99	8.00%	7.03%	9.47%	16.50%	9.10%	16.50%	5.00%	16.50%
1997-98	8.00%	7.02%	9.38%	16.40%	9.10%	16.40%	5.00%	16.40%
1996-97	8.00%	6.96%	9.34%	16.30%	9.10%	16.30%	5.00%	16.30%
1995-96	8.00%	7.09%	9.41%	16.50%	9.10%	16.50%	5.00%	16.50%
1994-95	8.00%	6.87%	9.33%	16.20%	9.10%	16.20%	5.00%	16.20%
1993-94	8.00%	6.81%	9.39%	16.20%	9.10%	16.20%	5.00%	16.20%
1992-93	8.00%	6.73%	9.67%	16.40%	9.10%	16.40%	5.00%	16.40%
10/91-6/92	8.00%	6.57%	10.73%	17.98%	9.10%	17.98%	5.00%	17.98%
7/91-9/91	8.00%	6.57%	10.73%	17.30%	9.10%	17.30%	5.00%	17.30%
1990-91	8.00%	5.97%	7.83%	13.80%	9.10%	13.80%	5.00%	13.80%
1989-90	8.00%			17.20%	9.10%	17.20%	5.00%	17.20%
1988-89	7.00%			10.30%	9.10%	11.45%	5.00%	7.10%
1987-88	7.00%			10.30%	9.10%	11.45%	5.00%	7.10%
1986-87	7.00%			10.30%	9.10%	11.45%	5.00%	7.10%
1985-86	7.00%			10.30%	9.10%	11.45%	5.00%	7.10%
1984-85	7.00%			9.30%	9.10%	10.45%	5.00%	6.10%
1983-84	7.00%			9.30%	9.10%	10.45%	5.00%	6.10%
1982-83	7.00%			9.30%	9.10%	10.45%	5.00%	6.10%

Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)

FISCAL YEAR	REGULAR PLAN				PLAN A		PLAN B	
	Member	Employer			Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability	Total				
1981-82	7.00%			9.24%	9.10%	10.43%	5.00%	6.08%
1980-81	7.00%			9.00%	9.10%	10.35%	5.00%	6.00%
1979-80	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1978-79	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1977-78	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1976-77	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1975-76	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1974-75	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1973-74	7.00%			7.50%	4.80%	4.80%	¥	3.50%
1972-73	7.00%			7.50%	4.80%	4.80%	¥	3.50%
1971-72	7.00%			8.00%			¥	3.50%
1970-71	7.00%			8.46%			¥	3.50%
1969-70	7.00%			9.96%			¥	3.50%
1968-69	7.00%			9.96%			¥	3.50%
1967-68	7.00%			9.96%			¥	3.50%
1966-67	7.00%			9.96%			¥	3.50%
1965-66	6.00%			9.96%			¥	3.50%
1964-65	6.00%			9.96%			¥	3.50%
1963-64	6.00%			9.96%			¥	3.50%
1962-63	6.00%			9.96%			¥	3.50%
1961-62	6.00%			9.96%			¥	3.50%

*The member contribution rate was 0.5% on the first \$1,200 and 4% on the amount over \$1,200. If the member's total salary was \$1,200 or less, then the employer rate was two times the employee contributions due.

Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)

FISCAL YEAR	REGULAR PLAN			PLAN A		PLAN B	
	Member	Employer		Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability				
1960-61	6.00%			9.96%		¥	3.50%
1959-60	6.00%			12.33%		¥	3.50%
1958-59	6.00%			12.33%		¥	3.50%
1957-58	6.00%			12.33%		¥	3.50%
1956-57	6.00%			11.73%		¥	3.50%
1955-56	6.00%			11.40%		¥	3.50%
1954-55	6.00%			11.40%		¥	3.50%
1953-54	6.00%			11.40%		¥	3.50%
1952-53	6.00%			11.28%		¥	3.50%
1951-52	6.00%			11.28%			
1950-51	6.00%			11.28%			
1949-50	6.00%			11.28%			
1948-49	6.00%			11.28%			
1947-48	5.00%			6.50%			
1946-47	5.00%			6.40%			
1945-46	4.00%			5.60%			
1944-45	4.00%			5.60%			
1943-44	4.00%			5.47%			
1942-43	4.00%			5.47%			
1941-42	4.00%			5.37%			
1940-41	4.00%			5.37%			

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Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)

FISCAL YEAR	REGULAR PLAN				PLAN A		PLAN B	
	Member	Employer			Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability	Total				
1939-40	4.00%			5.37%				
1938-39	4.00%			5.37%				
1937-38	4.00%			5.10%				
1936-37	4.00%			5.10%				