

CONTRIBUTION RATES AND MAXIMUMS (Rev 7-08)

IPERS		Employee	Employer	Total	Maximum
<u>Regular</u>	CLASS CODE 01				
<u>Legislators</u>	CLASS CODE 04				
<u>Education Related</u>	CLASS CODE 11				
<u>Part time Elected Officials</u>	CLASS CODE 17 (Does not include County Sheriff)				
<u>Licensed Health Care Professionals</u>	CLASS CODE 19				
July 4, 1953 to Dec. 31, 1963		.035	.035	.07	\$4,000
Jan. 1, 1964 to Dec. 31, 1967		.035	.035	.07	4,800
Jan. 1, 1968 to Dec. 31, 1970		.035	.035	.07	7,000
Jan. 1, 1971 to Dec. 31, 1972		.035	.035	.07	7,800
Jan. 1, 1973 to Dec. 31, 1975		.035	.035	.07	10,800
Jan. 1, 1976 to June 30, 1977		.035	.0475	.0825	20,000
July 1, 1977 to June 30, 1979		.036	.0525	.0885	20,000
July 1, 1979 to Dec. 31, 1983		.037	.0575	.0945	20,000
Jan. 1, 1984 to Dec. 31, 1985		.037	.0575	.0945	21,000
Jan. 1, 1986 to Dec. 31, 1986		.037	.0575	.0945	22,000
Jan. 1, 1987 to Dec. 31, 1987		.037	.0575	.0945	23,000
Jan. 1, 1988 to Dec. 31, 1988		.037	.0575	.0945	24,000
Jan. 1, 1989 to Dec. 31, 1989		.037	.0575	.0945	26,000
Jan. 1, 1990 to Dec. 31, 1990		.037	.0575	.0945	28,000
Jan. 1, 1991 to Dec. 31, 1991		.037	.0575	.0945	31,000
Jan. 1, 1992 to Dec. 31, 1992		.037	.0575	.0945	34,000
Jan. 1, 1993 to Dec. 31, 1993		.037	.0575	.0945	35,000
Jan. 1, 1994 to Dec. 31, 1994		.037	.0575	.0945	38,000
Jan. 1, 1995 to Dec. 31, 1995		.037	.0575	.0945	41,000
Jan. 1, 1996 to Dec. 31, 1996		.037	.0575	.0945	44,000
Jan. 1, 1997 to Dec. 31, 1999		.037	.0575	.0945	160,000
Jan. 1, 2000 to Dec. 31, 2001		.037	.0575	.0945	170,000
Jan. 1, 2002 to Dec. 31, 2003		.037	.0575	.0945	200,000
Jan. 1, 2004 to Dec. 31, 2004		.037	.0575	.0945	205,000
Jan. 1, 2005 to Dec. 31, 2005		.037	.0575	.0945	210,000
Jan. 1, 2006 to Dec. 31, 2006		.037	.0575	.0945	220,000
Jan. 1, 2007 to June 30, 2007		.037	.0575	.0945	225,000
July 1, 2007 to Dec. 31, 2007		.039	.0605	.0995	225,000
Jan. 1, 2008 to June 30, 2008		.039	.0605	.0995	230,000
July 1, 2008 to Dec. 31, 2008		.041	.0635	.1045	230,000
Jan. 1, 2009 to June 30, 2009		.041	.0635	.1045	
July 1, 2009 to Dec. 31, 2009		.043	.0665	.1095	
Jan. 1, 2010 to June 30, 2010		.043	.0665	.1095	
July 1, 2010 to Dec. 31, 2010		.045	.0695	.1145	
Jan. 1, 2011 to June 30, 2011		.045	.0695	.1145	
<u>State Conservation Peace Officers</u>	CLASS CODE 02	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum</u>
July 1, 1976 to June 30, 1977		.035	.0826	.1176	\$20,000
July 1, 1977 to June 30, 1978		.036	.0826	.1186	20,000
July 1, 1978 to June 30, 1979		.036	.0843	.1203	20,000
July 1, 1979 to Dec. 31, 1983		.037	.0843	.1213	20,000
Jan. 1, 1984 to Dec. 31, 1985		.037	.0843	.1213	21,000
Jan. 1, 1985 to June 30, 1986		.037	.0843	.1213	22,000
July 1, 1986 to Dec. 31, 1986		.0384	.1274	.1658	22,000
Jan. 1, 1987 to Dec. 31, 1987		.0384	.1274	.1658	23,000
Jan. 1, 1988 to June 30, 1988		.0384	.1274	.1658	24,000
July 1, 1988 to Dec. 31, 1988		.0522	.0782	.1304	24,000
Jan. 1, 1989 to Dec. 31, 1989		.0522	.0782	.1304	26,000
Jan. 1, 1990 to June 30, 1990		.0522	.0782	.1304	28,000
July 1, 1990 to Dec. 31, 1990		.0574	.0860	.1434	28,000
Jan. 1, 1991 to June 30, 1991		.0574	.0860	.1434	31,000
July 1, 1991 to Dec. 31, 1991		.0563	.0844	.1407	31,000
Jan. 1, 1992 to June 30, 1992		.0563	.0844	.1407	34,000
July 1, 1992 to Dec. 31, 1992		.0588	.0883	.1471	34,000
Jan. 1, 1993 to June 30, 1993		.0588	.0883	.1471	35,000
July 1, 1993 to Dec. 31, 1993		.0594	.0891	.1485	35,000
Jan. 1, 1994 to June 30, 1994		.0594	.0891	.1485	38,000
July 1, 1994 to Dec. 31, 1994		.0611	.0917	.1528	38,000
Jan. 1, 1995 to June 30, 1995		.0611	.0917	.1528	41,000
July 1, 1995 to Dec. 31, 1995		.0601	.0902	.1503	41,000
Jan. 1, 1996 to June 30, 1996		.0601	.0902	.1503	44,000

July 1, 1996 to Dec. 31, 1996	.0595	.0892	.1487	44,000
Jan. 1, 1997 to June 30, 1997	.0595	.0892	.1487	160,000
July 1, 1997 to June 30, 1998	.0564	.0845	.1409	160,000
July 1, 1998 to June 30, 1999	.0561	.0841	.1402	160,000
July 1, 1999 to Dec. 31, 1999	.0558	.0838	.1396	160,000
Jan. 1, 2000 to June 30, 2000	.0558	.0838	.1396	170,000
July 1, 2000 to June 30, 2001	.0590	.0886	.1476	170,000
July 1, 2001 to Dec. 31, 2001	.0620	.0929	.1549	170,000
Jan. 1, 2002 to June 30, 2002	.0620	.0929	.1549	200,000
July 1, 2002 to June 30, 2003	.0604	.0907	.1511	200,000
July 1, 2003 to Dec. 31, 2003	.0593	.0890	.1483	200,000
Jan. 1, 2004 to June 30, 2004	.0593	.0890	.1483	205,000
July 1, 2004 to Dec. 31, 2004	.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005	.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005	.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006	.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006	.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007	.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007	.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008	.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008	.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009	.0563	.0845	.1408	

<u>Sheriffs/Deputy Sheriffs (County)</u>	<u>CLASS CODE 03</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 1979 to Dec. 31, 1983		.0541	.0841	.1382	\$20,000
Jan. 1, 1984 to June 30, 1984		.0541	.0841	.1382	21,000
July 1, 1984 to Dec. 31, 1985		.0632	.0978	.1610	21,000
Jan. 1, 1986 to Dec. 31, 1986		.0632	.0978	.1610	22,000
Jan. 1, 1987 to Dec. 31, 1987		.0632	.0978	.1610	23,000
Jan. 1, 1988 to June 30, 1988		.0632	.0978	.1610	24,000
July 1, 1988 to Dec. 31, 1988		.0644	.0966	.1610	24,000
Jan. 1, 1989 to Dec. 31, 1989		.0644	.0966	.1610	26,000
Jan. 1, 1990 to June 30, 1990		.0644	.0966	.1610	28,000
July 1, 1990 to Dec. 31, 1990		.0706	.1058	.1764	28,000
Jan. 1, 1991 to June 30, 1991		.0706	.1058	.1764	31,000
July 1, 1991 to Dec. 31, 1991		.0683	.1025	.1708	31,000
Jan. 1, 1992 to June 30, 1992		.0683	.1025	.1708	34,000
July 1, 1992 to Dec. 31, 1992		.0690	.1034	.1724	34,000
Jan. 1, 1993 to June 30, 1993		.0690	.1034	.1724	35,000
July 1, 1993 to Dec. 31, 1993		.0692	.1039	.1731	35,000
Jan. 1, 1994 to June 30, 1994		.0692	.1039	.1731	38,000
July 1, 1994 to Dec. 31, 1994		.0705	.1058	.1763	38,000
Jan. 1, 1995 to June 30, 1995		.0705	.1058	.1763	41,000
July 1, 1995 to Dec. 31, 1995		.0685	.1027	.1712	41,000
Jan. 1, 1996 to June 30, 1996		.0685	.1027	.1712	44,000
July 1, 1996 to Dec. 31, 1996		.0676	.1014	.1690	44,000
Jan. 1, 1997 to June 30, 1997		.0676	.1014	.1690	160,000
July 1, 1997 to June 30, 1998		.0591	.0887	.1478	160,000
July 1, 1998 to June 30, 1999		.0634	.0951	.1585	160,000
July 1, 1999 to Dec. 31, 1999		.0569	.0854	.1423	160,000
Jan. 1, 2000 to June 30, 2000		.0569	.0854	.1423	170,000
July 1, 2000 to June 30, 2001		.0559	.0839	.1398	170,000
July 1, 2001 to Dec. 30, 2001		.0550	.0825	.1375	170,000
Jan. 1, 2002 to June 30, 2002		.0550	.0825	.1375	200,000
July 1, 2002 to June 30, 2003		.0537	.0805	.1342	200,000
July 1, 2003 to Dec. 31, 2003		.0499	.0748	.1247	200,000
Jan. 1, 2004 to June 30, 2004		.0499	.0748	.1247	205,000
July 1, 2004 to Dec. 31, 2004		.08535	.08535	.1707	205,000
Jan. 1, 2005 to June 30, 2005		.08535	.08535	.1707	210,000
July 1, 2005 to Dec. 31, 2005		.0820	.0820	.1640	210,000
Jan. 1, 2006 to June 30, 2006		.0820	.0820	.1640	220,000
July 1, 2006 to Dec. 31, 2006		.0837	.0837	.1674	220,000
Jan. 1, 2007 to June 30, 2007		.0837	.0837	.1674	225,000
July 1, 2007 to Dec. 31, 2007		.0770	.0770	.1540	225,000
Jan. 1, 2008 to June 30, 2008		.0770	.0770	.1540	230,000
July 1, 2008 to Dec. 31, 2008		.0752	.0752	.1504	230,000
Jan. 1, 2009 to June 30, 2009		.0752	.0752	.1504	

<u>State Correctional Officers</u>	<u>CLASS CODE 05</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 1980 to Dec. 31, 1983		.037	.0746	.1116	\$20,000
Jan. 1, 1984 to Dec. 31, 1985		.037	.0746	.1116	21,000
Jan. 1, 1986 to Dec. 31, 1986		.037	.0746	.1116	22,000
Jan. 1, 1987 to Dec. 31, 1987		.037	.0746	.1116	23,000
Jan. 1, 1988 to June 30, 1988		.037	.0746	.1116	24,000
July 1, 1988 to Dec. 31, 1988		.0522	.0782	.1304	24,000
Jan. 1, 1989 to Dec. 31, 1989		.0522	.0782	.1304	26,000
Jan. 1, 1990 to June 30, 1990		.0522	.0782	.1304	28,000
July 1, 1990 to Dec. 31, 1990		.0574	.0860	.1434	28,000
Jan. 1, 1991 to June 30, 1991		.0574	.0860	.1434	31,000
July 1, 1991 to Dec. 31, 1991		.0563	.0844	.1407	31,000
Jan. 1, 1992 to June 30, 1992		.0563	.0844	.1407	34,000
July 1, 1992 to Dec. 31, 1992		.0588	.0883	.1471	34,000
Jan. 1, 1993 to June 30, 1993		.0588	.0883	.1471	35,000
July 1, 1993 to Dec. 31, 1993		.0594	.0891	.1485	35,000
Jan. 1, 1994 to June 30, 1994		.0594	.0891	.1485	38,000
July 1, 1994 to Dec. 31, 1994		.0611	.0917	.1528	38,000
Jan. 1, 1995 to June 30, 1995		.0611	.0917	.1528	41,000
July 1, 1995 to Dec. 31, 1995		.0601	.0902	.1503	41,000
Jan. 1, 1996 to June 30, 1996		.0601	.0902	.1503	44,000
July 1, 1996 to Dec. 31, 1996		.0595	.0892	.1487	44,000
Jan. 1, 1997 to June 30, 1997		.0595	.0892	.1487	160,000
July 1, 1997 to June 30, 1998		.0564	.0845	.1409	160,000
July 1, 1998 to June 30, 1999		.0561	.0841	.1402	160,000
July 1, 1999 to Dec. 31, 1999		.0558	.0838	.1396	160,000
Jan. 1, 2000 to June 30, 2000		.0558	.0838	.1396	170,000
July 1, 2000 to June 30, 2001		.0590	.0886	.1476	170,000
July 1, 2001 to Dec. 31, 2001		.0620	.0929	.1549	170,000
Jan. 1, 2002 to June 30, 2002		.0620	.0929	.1549	200,000
July 1, 2002 to June 30, 2003		.0604	.0907	.1511	200,000
July 1, 2003 to Dec. 31, 2003		.0593	.0890	.1483	200,000
Jan. 1, 2004 to June 30, 2004		.0593	.0890	.1483	205,000
July 1, 2004 to Dec. 31, 2004		.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005		.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005		.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006		.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006		.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007		.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007		.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008		.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008		.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009		.0563	.0845	.1408	

<u>City Marshals/Police Officers</u>	<u>CLASS CODE 06</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 1983 to Dec. 31, 1983		.0482	.0749	.1231	\$20,000
Jan. 1, 1984 to June 30, 1984		.0482	.0749	.1231	21,000
July 1, 1984 to Dec. 31, 1985		.0547	.0848	.1395	21,000
Jan. 1, 1986 to Dec. 31, 1986		.0547	.0848	.1395	22,000
Jan. 1, 1987 to Dec. 31, 1987		.0547	.0848	.1395	23,000
Jan. 1, 1988 to June 30, 1988		.0547	.0848	.1395	24,000
July 1, 1988 to Dec. 31, 1988		.0522	.0782	.1304	24,000
Jan. 1, 1989 to Dec. 31, 1989		.0522	.0782	.1304	26,000
Jan. 1, 1990 to June 30, 1990		.0522	.0782	.1304	28,000
July 1, 1990 to Dec. 31, 1990		.0574	.0860	.1434	28,000
Jan. 1, 1991 to June 30, 1991		.0574	.0860	.1434	31,000
July 1, 1991 to Dec. 31, 1991		.0563	.0844	.1407	31,000
Jan. 1, 1992 to June 30, 1992		.0563	.0844	.1407	34,000
July 1, 1992 to Dec. 31, 1992		.0588	.0883	.1471	34,000
Jan. 1, 1993 to June 30, 1993		.0588	.0883	.1471	35,000
July 1, 1993 to Dec. 31, 1993		.0594	.0891	.1485	35,000
Jan. 1, 1994 to June 30, 1994		.0594	.0891	.1485	38,000
July 1, 1994 to Dec. 31, 1994		.0611	.0917	.1528	38,000
Jan. 1, 1995 to June 30, 1995		.0611	.0917	.1528	41,000
July 1, 1995 to Dec. 31, 1995		.0601	.0902	.1503	41,000
Jan. 1, 1996 to June 30, 1996		.0601	.0902	.1503	44,000
July 1, 1996 to Dec. 31, 1996		.0595	.0892	.1487	44,000
Jan. 1, 1997 to June 30, 1997		.0595	.0892	.1487	160,000
July 1, 1997 to June 30, 1998		.0564	.0845	.1409	160,000

July 1, 1998 to June 30, 1999	.0561	.0841	.1402	160,000
July 1, 1999 to Dec. 31, 1999	.0558	.0838	.1396	160,000
Jan. 1, 2000 to June 30, 2000	.0558	.0838	.1396	170,000
July 1, 2000 to June 30, 2001	.0590	.0886	.1476	170,000
July 1, 2001 to Dec. 30, 2001	.0620	.0929	.1549	170,000
Jan. 1, 2002 to June 30, 2002	.0620	.0929	.1549	200,000
July 1, 2002 to June 30, 2003	.0604	.0907	.1511	200,000
July 1, 2003 to Dec. 31, 2003	.0593	.0890	.1483	200,000
Jan. 1, 2004 to June 30, 2004	.0593	.0890	.1483	205,000
July 1, 2004 to Dec. 31, 2004	.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005	.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005	.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006	.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006	.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007	.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007	.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008	.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008	.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009	.0563	.0845	.1408	

Airport Firefighters

CLASS CODE 07

	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 1986 to Dec. 31, 1986	.0440	.0680	.1120	\$22,000
Jan. 1, 1987 to Dec. 31, 1987	.0440	.0680	.1120	23,000
Jan. 1, 1988 to June 30, 1988	.0440	.0680	.1120	24,000
July 1, 1988 to Dec. 31, 1988	.0522	.0782	.1304	24,000
Jan. 1, 1989 to Dec. 31, 1989	.0522	.0782	.1304	26,000
Jan. 1, 1990 to June 30, 1990	.0522	.0782	.1304	28,000
July 1, 1990 to Dec. 31, 1990	.0574	.0860	.1434	28,000
Jan. 1, 1991 to June 30, 1991	.0574	.0860	.1434	31,000
July 1, 1991 to Dec. 31, 1991	.0563	.0844	.1407	31,000
Jan. 1, 1992 to June 30, 1992	.0563	.0844	.1407	34,000
July 1, 1992 to Dec. 31, 1992	.0588	.0883	.1471	34,000
Jan. 1, 1993 to June 30, 1993	.0588	.0883	.1471	35,000
July 1, 1993 to Dec. 31, 1993	.0594	.0891	.1485	35,000
Jan. 1, 1994 to June 30, 1994	.0594	.0891	.1485	38,000
July 1, 1994 to Dec. 31, 1994	.0705	.1058	.1763	38,000
Jan. 1, 1995 to June 30, 1995	.0705	.1058	.1763	41,000
July 1, 1995 to Dec. 31, 1995	.0685	.1027	.1712	41,000
Jan. 1, 1996 to June 30, 1996	.0685	.1027	.1712	44,000
July 1, 1996 to Dec. 31, 1996	.0676	.1014	.1690	44,000
Jan. 1, 1997 to June 30, 1997	.0676	.1014	.1690	160,000
July 1, 1997 to June 30, 1998	.0591	.0887	.1478	160,000
July 1, 1998 to June 30, 1999	.0634	.0951	.1585	160,000
July 1, 1999 to Dec. 31, 1999	.0569	.0854	.1423	160,000
Jan. 1, 2000 to June 30, 2000	.0569	.0854	.1423	170,000
July 1, 2000 to June 30, 2001	.0559	.0839	.1398	170,000
July 1, 2001 to Dec. 30, 2001	.0550	.0825	.1375	170,000
Jan. 1, 2002 to June 30, 2002	.0550	.0825	.1375	200,000
July 1, 2002 to June 30, 2003	.0537	.0805	.1342	200,000
July 1, 2003 to Dec. 31, 2003	.0499	.0748	.1247	200,000
Jan. 1, 2004 to June 30, 2004	.0499	.0748	.1247	205,000
July 1, 2004 to Dec. 31, 2004	.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005	.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005	.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006	.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006	.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007	.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007	.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008	.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008	.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009	.0563	.0845	.1408	

Airport Safety Officers

CLASS CODE 08

	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 1988 to Dec. 31, 1988	.0522	.0782	.1304	\$24,000
Jan. 1, 1989 to Dec. 31, 1989	.0522	.0782	.1304	26,000
Jan. 1, 1990 to June 30, 1990	.0522	.0782	.1304	28,000
July 1, 1990 to Dec. 31, 1990	.0574	.0860	.1434	28,000

Jan. 1, 1991 to June 30, 1991	.0574	.0860	.1434	31,000
July 1, 1991 to Dec. 31, 1991	.0563	.0844	.1407	31,000
Jan. 1, 1992 to June 30, 1992	.0563	.0844	.1407	34,000
July 1, 1992 to Dec. 31, 1992	.0588	.0883	.1471	34,000
Jan. 1, 1993 to June 30, 1993	.0588	.0883	.1471	35,000
July 1, 1993 to Dec. 31, 1993	.0594	.0891	.1485	35,000
Jan. 1, 1994 to June 30, 1994	.0594	.0891	.1485	38,000
July 1, 1994 to Dec. 31, 1994	.0611	.0917	.1528	38,000
Jan. 1, 1995 to June 30, 1995	.0611	.0917	.1528	41,000
July 1, 1995 to Dec. 31, 1995	.0601	.0902	.1503	41,000
Jan. 1, 1996 to June 30, 1996	.0601	.0902	.1503	44,000
July 1, 1996 to Dec. 31, 1996	.0595	.0892	.1487	44,000
Jan. 1, 1997 to June 30, 1997	.0595	.0892	.1487	160,000
July 1, 1997 to June 30, 1998	.0564	.0845	.1409	160,000
July 1, 1998 to June 30, 1999	.0561	.0841	.1402	160,000
July 1, 1999 to Dec. 31, 1999	.0558	.0838	.1396	160,000
Jan. 1, 2000 to June 30, 2000	.0558	.0838	.1396	170,000
July 1, 2000 to June 30, 2001	.0590	.0886	.1476	170,000
July 1, 2001 to Dec. 30, 2001	.0620	.0929	.1549	170,000
Jan. 1, 2002 to June 30, 2002	.0620	.0929	.1549	200,000
July 1, 2002 to June 30, 2003	.0604	.0907	.1511	200,000
July 1, 2003 to Dec. 31, 2003	.0593	.0890	.1483	200,000
Jan. 1, 2004 to June 30, 2004	.0593	.0890	.1483	205,000
July 1, 2004 to Dec. 31, 2004	.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005	.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005	.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006	.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006	.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007	.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007	.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008	.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008	.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009	.0563	.0845	.1408	

Arson Investigators
(hired after 7-1-88)

CLASS CODE 09

Employee

Employer

Total

Maximum
Wage

July 1, 1988 to Dec. 31, 1988	.0522	.0782	.1304	\$24,000
Jan. 1, 1989 to Dec. 31, 1989	.0522	.0782	.1304	26,000
Jan. 1, 1990 to June 30, 1990	.0522	.0782	.1304	28,000
July 1, 1990 to Dec. 31, 1990	.0574	.0860	.1434	28,000
Jan. 1, 1991 to June 30, 1991	.0574	.0860	.1434	31,000
July 1, 1991 to Dec. 31, 1991	.0563	.0844	.1407	31,000
Jan. 1, 1992 to June 30, 1992	.0563	.0844	.1407	34,000
July 1, 1992 to Dec. 31, 1992	.0588	.0883	.1471	34,000
Jan. 1, 1993 to June 30, 1993	.0588	.0883	.1471	35,000
July 1, 1993 to Dec. 31, 1993	.0594	.0891	.1485	35,000
Jan. 1, 1994 to June 30, 1994	.0594	.0891	.1485	38,000
July 1, 1994 to Dec. 31, 1994*				

*Transferred to the Iowa Department of Public Safety Peace Officers' Retirement, Accident and Disability System.

DOT Peace Officers
(Traffic/Weight)

CLASS CODE 10

Employee

Employer

Total

Maximum
Wage

July 1, 1990 to Dec. 31, 1990	.0574	.0860	.1434	\$28,000
Jan. 1, 1991 to June 30, 1991	.0574	.0860	.1434	31,000
July 1, 1991 to Dec. 31, 1991	.0563	.0844	.1407	31,000
Jan. 1, 1992 to June 30, 1992	.0563	.0844	.1407	34,000
July 1, 1992 to Dec. 31, 1992	.0588	.0883	.1471	34,000
Jan. 1, 1993 to June 30, 1993	.0588	.0883	.1471	35,000
July 1, 1993 to Dec. 31, 1993	.0594	.0891	.1485	35,000
Jan. 1, 1994 to June 30, 1994	.0594	.0891	.1485	38,000
July 1, 1994 to Dec. 31, 1994	.0611	.0917	.1528	38,000
Jan. 1, 1995 to June 30, 1995	.0611	.0917	.1528	41,000
July 1, 1995 to Dec. 31, 1995	.0601	.0902	.1503	41,000
Jan. 1, 1996 to June 30, 1996	.0601	.0902	.1503	44,000
July 1, 1996 to Dec. 31, 1996	.0595	.0892	.1487	44,000
Jan. 1, 1997 to June 30, 1997	.0595	.0892	.1487	160,000
July 1, 1997 to June 30, 1998	.0564	.0845	.1409	160,000
July 1, 1998 to June 30, 1999	.0561	.0841	.1402	160,000
July 1, 1999 to Dec. 31, 1999	.0558	.0838	.1396	160,000
Jan. 1, 2000 to June 30, 2000	.0558	.0838	.1396	170,000
July 1, 2000 to June 30, 2001	.0590	.0886	.1476	170,000
July 1, 2001 to Dec. 30, 2001	.0620	.0929	.1549	170,000

Jan. 1, 2002 to June 30, 2002	.0620	.0929	.1549	200,000
July 1, 2002 to June 30, 2003	.0604	.0907	.1511	200,000
July 1, 2003 to Dec. 31, 2003	.0593	.0890	.1483	200,000
Jan. 1, 2004 to June 30, 2004	.0593	.0890	.1483	205,000
July 1, 2004 to Dec. 31, 2004	.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005	.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005	.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006	.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006	.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007	.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007	.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008	.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008	.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009	.0563	.0845	.1408	

<u>Parole Officers III</u> (PPO III)	<u>CLASS CODE 12</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 1994 to Dec. 31, 1994		.0611	.0917	.1528	\$38,000
Jan. 1, 1995 to June 30, 1995		.0611	.0917	.1528	41,000
July 1, 1995 to Dec. 31, 1995		.0601	.0902	.1503	41,000
Jan. 1, 1996 to June 30, 1996		.0601	.0902	.1503	44,000
July 1, 1996 to Dec. 31, 1996		.0595	.0892	.1487	44,000
Jan. 1, 1997 to June 30, 1997		.0595	.0892	.1487	160,000
July 1, 1997 to Dec. 31, 1997		.0564	.0845	.1409	160,000
Jan. 1, 1998 to June 30, 1998*		.0564	.0845	.1409	160,000

*Effective 7/1/98 returned to regular class rates

<u>Firefighters</u> <u>(City not under</u> <u>Chapters 410 or 411)</u>	<u>CLASS CODE 13</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 1994 to Dec. 31, 1994		.0611	.0917	.1528	\$38,000
Jan. 1, 1995 to June 30, 1995		.0611	.0917	.1528	41,000
July 1, 1995 to Dec. 31, 1995		.0601	.0902	.1503	41,000
Jan. 1, 1996 to June 30, 1996		.0601	.0902	.1503	44,000
July 1, 1996 to Dec. 31, 1996		.0595	.0892	.1487	44,000
Jan. 1, 1997 to June 30, 1997		.0595	.0892	.1487	160,000
July 1, 1997 to June 30, 1998		.0564	.0845	.1409	160,000
July 1, 1998 to June 30, 1999		.0561	.0841	.1402	160,000
July 1, 1999 to Dec. 31, 1999		.0558	.0838	.1396	160,000
Jan. 1, 2000 to June 30, 2000		.0558	.0838	.1396	170,000
July 1, 2000 to June 30, 2001		.0590	.0886	.1476	170,000
July 1, 2001 to Dec. 30, 2001		.0620	.0929	.1549	170,000
Jan. 1, 2002 to June 30, 2002		.0620	.0929	.1549	200,000
July 1, 2002 to June 30, 2003		.0604	.0907	.1511	200,000
July 1, 2003 to Dec. 31, 2003		.0593	.0890	.1483	200,000
Jan. 1, 2004 to June 30, 2004		.0593	.0890	.1483	205,000
July 1, 2004 to Dec. 31, 2004		.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005		.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005		.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006		.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006		.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007		.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007		.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008		.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008		.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009		.0563	.0845	.1408	

<u>Probation Officers III</u> (PPO III)	<u>CLASS CODE 14</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 1994 to Dec. 31, 1994		.0611	.0917	.1528	\$38,000
Jan. 1, 1995 to June 30, 1995		.0611	.0917	.1528	41,000
July 1, 1995 to Dec. 31, 1995		.0601	.0902	.1503	41,000
Jan. 1, 1996 to June 30, 1996		.0601	.0902	.1503	44,000
July 1, 1996 to Dec. 31, 1996		.0595	.0892	.1487	44,000
Jan. 1, 1997 to June 30, 1997		.0595	.0892	.1487	160,000
July 1, 1997 to Dec. 31, 1997		.0564	.0845	.1409	160,000
Jan. 1, 1998 to June 30, 1998*					

*Effective 7/1/98 returned to regular class rate

Fire Prevention Inspector Peace Officers	CLASS CODE 15	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 1994 to Dec. 31, 1994		.0611	.0917	.1528	38,000
Jan. 1, 1995 to June 30, 1995		.0611	.0917	.1528	41,000
July 1, 1995 to Dec. 31, 1995		.0601	.0902	.1503	41,000
Jan. 1, 1996 to June 30, 1996		.0601	.0902	.1503	44,000
July 1, 1996 to Dec. 31, 1996		.0595	.0892	.1487	44,000
Jan. 1, 1997 to June 30, 1997		.0595	.0892	.1487	160,000
July 1, 1997 to June 30, 1998		.0564	.0845	.1409	160,000
July 1, 1998 to June 30, 1999		.0561	.0841	.1402	160,000
July 1, 1999 to Dec. 31, 1999		.0558	.0838	.1396	160,000
Jan. 1, 2000 to June 30, 2000		.0558	.0838	.1396	170,000
July 1, 2000 to June 30, 2001		.0590	.0886	.1476	170,000
July 1, 2001 to Dec. 31, 2001		.0620	.0929	.1549	170,000
Jan. 1, 2002 to June 30, 2002		.0620	.0929	.1549	200,000
July 1, 2002 to June 30, 2003		.0604	.0907	.1511	200,000
July 1, 2003 to Dec. 31, 2003		.0593	.0890	.1483	200,000
Jan. 1, 2004 to June 30, 2004		.0593	.0890	.1483	205,000
July 1, 2004 to Dec. 31, 2004		.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005		.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005		.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006		.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006		.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007		.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007		.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008		.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008		.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009		.0563	.0845	.1408	

<u>State Airport Security Officers</u>	CLASS CODE 16	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 2000 to June 30, 2001		.0590	.0886	.1476	\$170,000
July 1, 2001 to Dec. 30, 2001		.0620	.0929	.1549	170,000
Jan. 1, 2002 to June 30, 2002		.0620	.0929	.1549	200,000
July 1, 2002 to June 30, 2003		.0604	.0907	.1511	200,000
July 1, 2003 to Dec. 31, 2003		.0593	.0890	.1483	200,000
Jan. 1, 2004 to June 30, 2004		.0593	.0890	.1483	205,000
July 1, 2004 to Dec. 31, 2004		.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005		.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005		.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006		.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006		.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007		.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007		.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008		.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008		.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009		.0563	.0845	.1408	

<u>County Conservation Peace Officers</u>	CLASS CODE 18	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 2002 to June 30, 2003		.0604	.0907	.1511	\$200,000
July 1, 2003 to Dec. 31, 2003		.0593	.0890	.1483	200,000
Jan. 1, 2004 to June 30, 2004		.0593	.0890	.1483	205,000
July 1, 2004 to Dec. 31, 2004		.0616	.0923	.1539	205,000
Jan. 1, 2005 to June 30, 2005		.0616	.0923	.1539	210,000
July 1, 2005 to Dec. 31, 2005		.0616	.0923	.1539	210,000
Jan. 1, 2006 to June 30, 2006		.0616	.0923	.1539	220,000
July 1, 2006 to Dec. 31, 2006		.0608	.0912	.1520	220,000
Jan. 1, 2007 to June 30, 2007		.0608	.0912	.1520	225,000
July 1, 2007 to Dec. 31, 2007		.0564	.0847	.1411	225,000
Jan. 1, 2008 to June 30, 2008		.0564	.0847	.1411	230,000
July 1, 2008 to Dec. 31, 2008		.0563	.0845	.1408	230,000
Jan. 1, 2009 to June 30, 2009		.0563	.0845	.1408	

<u>Emergency Medical Service Providers</u>	<u>CLASS CODE 20</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 2008 to Dec. 31, 2008		.0563	.0845	.1408	\$230,000
Jan. 1, 2009 to June 30, 2009		.0563	.0845	.1408	
<u>County Jailers & Detention Officers Working as Jailers</u>	<u>CLASS CODE 21</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 2008 to Dec. 31, 2008		.0563	.0845	.1408	\$230,000
Jan. 1, 2009 to June 30, 2009		.0563	.0845	.1408	
<u>County Attorney Investigators</u>	<u>CLASS CODE 22</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 2008 to Dec. 31, 2008		.0563	.0845	.1408	\$230,000
Jan. 1, 2009 to June 30, 2009		.0563	.0845	.1408	
<u>National Guard Installation Security Officers</u>	<u>CLASS CODE 23</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum Wage</u>
July 1, 2008 to Dec. 31, 2008		.0563	.0845	.1408	\$230,000
Jan. 1, 2009 to June 30, 2009		.0563	.0845	.1408	

SOCIAL SECURITY

FICA:

<u>Year</u>	<u>Employee</u>	<u>Employer</u>	<u>Total</u>	<u>Maximum</u>
1977	5.85	5.85	11.7	\$16,500
1978	6.05	6.05	12.1	17,700
1979	6.13	6.13	12.26	22,900
1980	6.13	6.13	12.26	25,900
1981	6.65	6.65	13.30	29,700
1982	6.70	6.70	13.40	32,400
1983	6.70	6.70	13.40	35,700
1984	6.70	7.00	13.70	37,800
1985	7.05	7.05	14.10	39,600
1986	7.15	7.15	14.30	42,000
1987	7.15	7.15	14.30	43,800
1988	7.51	7.51	15.02	45,000
1989	7.51	7.51	15.02	48,000
1990	7.65	7.65	15.30	51,300
1991	7.65	7.65	15.30	53,400
1992	6.20	6.20	12.40	55,500
1993	6.20	6.20	12.40	57,600
1994	6.20	6.20	12.40	60,600
1995	6.20	6.20	12.40	61,200
1996	6.20	6.20	12.40	62,700
1997	6.20	6.20	12.40	65,400
1998	6.20	6.20	12.40	68,400
1999	6.20	6.20	12.40	72,600
2000	6.20	6.20	12.40	76,200
2001	6.20	6.20	12.40	80,400
2002	6.20	6.20	12.40	84,900
2003	6.20	6.20	12.40	87,000
2004	6.20	6.20	12.40	87,900
2005	6.20	6.20	12.40	90,000
2006	6.20	6.20	12.40	94,200
2007	6.20	6.20	12.40	97,500
2008	6.20	6.20	12.40	102,000

Medicare:

1986	1.45	1.45	2.90	\$42,000
1987	1.45	1.45	2.90	43,800
1988	1.45	1.45	2.90	45,000
1989	1.45	1.45	2.90	48,000
1990	1.45	1.45	2.90	51,300
1991	1.45	1.45	2.90	125,000
1992	1.45	1.45	2.90	130,200

1993	1.45	1.45	2.90	135,000
1994	1.45	1.45	2.90	Entire amount
1995	1.45	1.45	2.90	Entire amount
1996	1.45	1.45	2.90	Entire amount
1997	1.45	1.45	2.90	Entire amount
1998	1.45	1.45	2.90	Entire amount
1999	1.45	1.45	2.90	Entire amount
2000	1.45	1.45	2.90	Entire amount
2001	1.45	1.45	2.90	Entire amount
2002	1.45	1.45	2.90	Entire amount
2003	1.45	1.45	2.90	Entire amount
2004	1.45	1.45	2.90	Entire amount
2005	1.45	1.45	2.90	Entire amount
2006	1.45	1.45	2.90	Entire amount
2007	1.45	1.45	2.90	Entire amount
2008	1.45	1.45	2.90	Entire amount