Employer Contribution Rates

Employer contribution rates are set every two years. The rates are based on a biennial actuarial valuation, which is a model of expected liabilities based on reasonable actuarial assumptions, including the rates of investment return and payroll growth, eligibility for the various classes of benefits, and the projected life expectancies of members and retirees. State law (RSA 100-A:16, III) requires that NHRS trustees use this valuation to set employer contribution rates at a level necessary to keep the retirement system on track to meet its long-term obligations; the New Hampshire Constitution (Part I, Article 36-a) requires employers to pay those rates in full.

For more information on how rates are determined, see FAQ: Employer Contribution Rates.

Employer Rates for Fiscal Years 2024 and 2025

Political Subdivision Employer Contribution Rates for July 1, 2023 - June 30, 2025

The rates below apply to counties, cities and towns, school districts and all other participating political subdivisions except the State of New Hampshire.

	Pension Percentage	Medical Subsidy Percentage	Total Employer Percentage
GROUP I			
Employees	13.27%	0.26%	**13.53%**
Teachers	18.51%	1.13%	**19.64%**
GROUP II			
Police	28.68%	2.60%	**31.28%**
Fire	27.75%	2.60%	**30.35%**

Employer Rates for Fiscal Years 2022 and 2023

Political Subdivision Employer Contribution Rates for July 1, 2021 - June 30, 2023

The rates below apply to counties, cities and towns, school districts and all other participating political subdivisions except the State of New Hampshire.

	Pension Percentage	Medical Subsidy Percentage	Total Employer Percentage
GROUP I			
Employees	13.75%	0.31%	**14.06%**
Teachers	19.48%	1.54%	**21.02%**
GROUP II			
Police	30.67%	3.21%	**33.88%**
Fire	29.78%	3.21%	**32.99%**