

SCHEDULE OF CONTRIBUTION RATE HISTORY

State Division (Members other than State Troopers)¹

			Percent of Covered Payroll						
Years			Member Contribution Rate	Employer Contribution Rate ²	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate	Defined Contribution Supplement ³	Total Contribution Rate
8/1/1931	to	6/30/1938	3.50%	—	—	—	—	—	3.50%
7/1/1938	to	6/30/1949	3.50%	3.50%	—	—	—	—	7.00%
7/1/1949	to	6/30/1958	5.00%	5.00%	—	—	—	—	10.00%
7/1/1958	to	6/30/1969	6.00%	6.00%	—	—	—	—	12.00%
7/1/1969	to	6/30/1970	7.00%	7.00%	—	—	—	—	14.00%
7/1/1970	to	6/30/1971	7.00%	8.00%	—	—	—	—	15.00%
7/1/1971	to	6/30/1973	7.00%	8.50%	—	—	—	—	15.50%
7/1/1973	to	6/30/1974	7.75%	9.50%	—	—	—	—	17.25%
7/1/1974	to	6/30/1975	7.75%	10.50%	—	—	—	—	18.25%
7/1/1975	to	8/31/1980	7.75%	10.64%	—	—	—	—	18.39%
9/1/1980	to	12/31/1981	7.75%	12.20%	—	—	—	—	19.95%
1/1/1982	to	6/30/1987	8.00%	12.20%	—	—	—	—	20.20%
7/1/1987	to	6/30/1988	8.00%	10.20%	—	—	—	—	18.20%
7/1/1988	to	6/30/1991	8.00%	12.20%	—	—	—	—	20.20%
7/1/1991	to	4/30/1992	8.00%	11.60%	—	—	—	—	19.60%
5/1/1992	to	6/30/1992	8.00%	5.60% ⁴	—	—	—	—	13.60%
7/1/1992	to	6/30/1993	8.00%	10.60%	—	—	—	—	18.60%
7/1/1993	to	6/30/1997	8.00%	11.60%	—	—	—	—	19.60%
1/1/2006	to	12/31/2006	8.00%	10.15%	0.50%	—	—	—	18.65%
1/1/2007	to	12/31/2007	8.00%	10.15%	1.00%	—	—	—	19.15%
1/1/2008	to	12/31/2008	8.00%	10.15%	1.40%	0.50%	—	—	20.05%
1/1/2009	to	12/31/2009	8.00%	10.15%	1.80%	1.00%	—	—	20.95%
1/1/2010	to	6/30/2010	8.00%	10.15%	2.20%	1.50%	—	—	21.85%
7/1/2010	to	12/31/2010	10.50% ⁵	7.65% ⁵	2.20%	1.50%	—	—	21.85%
1/1/2011	to	12/31/2011	10.50% ⁵	7.65% ⁵	2.60%	2.00%	—	—	22.75%
1/1/2012	to	6/30/2012	10.50% ⁵	7.65% ⁵	3.00%	2.50%	—	—	23.65%
7/1/2012	to	12/31/2012	8.00%	10.15%	3.00%	2.50%	—	—	23.65%
1/1/2013	to	12/31/2013	8.00%	10.15%	3.40%	3.00%	—	—	24.55%
1/1/2014	to	12/31/2014	8.00%	10.15%	3.80%	3.50%	—	—	25.45%
1/1/2015	to	12/31/2015	8.00%	10.15%	4.20%	4.00%	—	—	26.35%
1/1/2016	to	12/31/2016	8.00%	10.15%	4.60%	4.50%	—	—	27.25%
1/1/2017	to	12/31/2017	8.00%	10.15%	5.00%	5.00%	—	—	28.15%
1/1/2018	to	12/31/2018	8.00%	10.15%	5.00%	5.00%	2.71% ⁶	—	30.86%
1/1/2019	to	6/30/2019	8.00%	10.15%	5.00%	5.00%	2.57% ^{6,7}	—	30.72%
7/1/2019	to	12/31/2019	8.75%	10.40%	5.00%	5.00%	2.57% ^{6,7}	—	31.72%

Please see next page for footnote references.

SCHEDULE OF CONTRIBUTION RATE HISTORY

State Division (Members other than State Troopers) (continued)¹

Years		Percent of Covered Payroll						
		Member Contribution Rate	Employer Contribution Rate ²	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate	Defined Contribution Supplement ³	Total Contribution Rate
1/1/2020	to 6/30/2020	8.75%	10.40%	5.00%	5.00%	—	—	29.15%
7/1/2020	to 12/31/2020	10.00%	10.90%	5.00%	5.00%	— ⁸	—	30.90%
1/1/2021	to 6/30/2021	10.00%	10.90%	5.00%	5.00%	2.48%^{6,7}	0.05%	33.43%
7/1/2021	to 12/31/2021	10.50%	10.90%	5.00%	5.00%	2.48%^{6,7}	0.05%	33.93%

¹ State and School Divisions merged July 1, 1997, and separated on January 1, 2006.

² All employer contribution rates shown since July 1, 1985, include the Health Care Trust Fund (HCTF) allocation.

³ C.R.S. § 24-51-415 adjusts employer contribution rates for the State Division. See Note 4 of the Notes to the Financial Statements in the Financial Section for additional information.

⁴ Legislation created an annual reduction equal to 1.0% of salary retroactive to July 1, 1991, to be taken during May and June of 1992.

⁵ Senate Bills 10-146 and 11-076 required member contributions to increase by 2.50% and employer contributions to decrease by 2.50%.

⁶ Contributions from a nonemployer contributing entity are required by C.R.S. § 24-51-414 *et seq.* and are remitted to PERA as a single sum in July of each year. For purposes of this schedule, the amount allocated to the State Division is expressed as a percentage of annual covered payroll.

⁷ The amount allocated to the State Division is shown in both six-month segment contribution summaries. The rate presented in each segment is based on annual covered payroll for improved comparative analysis to the prior year.

⁸ House Bill 20-1379 suspended the July 2020 contribution from the nonemployer contributing entity for the State's 2020-21 fiscal year.

SCHEDULE OF CONTRIBUTION RATE HISTORY

State Division (State Troopers)¹

Years	Percent of Covered Payroll							
	Member Contribution Rate	Employer Contribution Rate ²	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate	Defined Contribution Supplement ³	Total Contribution Rate	
7/1/1945 to 6/30/1969	7.00%	7.00%	—	—	—	—	14.00%	
7/1/1969 to 6/30/1970	8.00%	8.00%	—	—	—	—	16.00%	
7/1/1970 to 6/30/1971	8.00%	9.00%	—	—	—	—	17.00%	
7/1/1971 to 6/30/1973	8.00%	9.50%	—	—	—	—	17.50%	
7/1/1973 to 6/30/1974	8.75%	10.50%	—	—	—	—	19.25%	
7/1/1974 to 6/30/1975	8.75%	11.50%	—	—	—	—	20.25%	
7/1/1975 to 8/31/1980	8.75%	11.64%	—	—	—	—	20.39%	
9/1/1980 to 12/31/1981	8.75%	13.20%	—	—	—	—	21.95%	
1/1/1982 to 6/30/1987	9.00%	13.20%	—	—	—	—	22.20%	
7/1/1987 to 6/30/1988	9.00%	11.20%	—	—	—	—	20.20%	
7/1/1988 to 6/30/1989	9.00%	13.20%	—	—	—	—	22.20%	
7/1/1989 to 4/30/1992	12.30%	13.20%	—	—	—	—	25.50%	
5/1/1992 to 6/30/1992	12.30%	7.20% ⁴	—	—	—	—	19.50%	
7/1/1992 to 6/30/1993	11.50%	12.20%	—	—	—	—	23.70%	
7/1/1993 to 6/30/1997	11.50%	13.20%	—	—	—	—	24.70%	
7/1/1997 to 6/30/1999	11.50%	13.10%	—	—	—	—	24.60%	
7/1/1999 to 6/30/2001	10.00%	13.10%	—	—	—	—	23.10%	
7/1/2001 to 6/30/2002	10.00%	12.60%	—	—	—	—	22.60%	
7/1/2002 to 6/30/2003	10.00%	12.74%	—	—	—	—	22.74%	
7/1/2003 to 12/31/2005	10.00%	12.85%	—	—	—	—	22.85%	
1/1/2006 to 12/31/2006	10.00%	12.85%	0.50%	—	—	—	23.35%	
1/1/2007 to 12/31/2007	10.00%	12.85%	1.00%	—	—	—	23.85%	
1/1/2008 to 12/31/2008	10.00%	12.85%	1.40%	0.50%	—	—	24.75%	
1/1/2009 to 12/31/2009	10.00%	12.85%	1.80%	1.00%	—	—	25.65%	
1/1/2010 to 6/30/2010	10.00%	12.85%	2.20%	1.50%	—	—	26.55%	
7/1/2010 to 12/31/2010	12.50% ⁵	10.35% ⁵	2.20%	1.50%	—	—	26.55%	
1/1/2011 to 12/31/2011	12.50% ⁵	10.35% ⁵	2.60%	2.00%	—	—	27.45%	
1/1/2012 to 6/30/2012	12.50% ⁵	10.35% ⁵	3.00%	2.50%	—	—	28.35%	
7/1/2012 to 12/31/2012	10.00%	12.85%	3.00%	2.50%	—	—	28.35%	
1/1/2013 to 12/31/2013	10.00%	12.85%	3.40%	3.00%	—	—	29.25%	
1/1/2014 to 12/31/2014	10.00%	12.85%	3.80%	3.50%	—	—	30.15%	
1/1/2015 to 12/31/2015	10.00%	12.85%	4.20%	4.00%	—	—	31.05%	
1/1/2016 to 12/31/2016	10.00%	12.85%	4.60%	4.50%	—	—	31.95%	
1/1/2017 to 12/31/2017	10.00%	12.85%	5.00%	5.00%	—	—	32.85%	
1/1/2018 to 12/31/2018	10.00%	12.85%	5.00%	5.00%	2.71% ⁶	—	35.56%	
1/1/2019 to 6/30/2019	10.00%	12.85%	5.00%	5.00%	2.57% ^{6,7}	—	35.42%	
7/1/2019 to 12/31/2019	10.75%	13.10%	5.00%	5.00%	2.57% ^{6,7}	—	36.42%	

Please see next page for footnote references.

SCHEDULE OF CONTRIBUTION RATE HISTORY

State Division (State Troopers) (continued)¹

			Percent of Covered Payroll						
Years			Member Contribution Rate	Employer Contribution Rate ²	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate	Defined Contribution Supplement ³	Total Contribution Rate
1/1/2020	to	6/30/2020	10.75%	13.10%	5.00%	5.00%	—	—	33.85%
7/1/2020	to	12/31/2020	12.00%	13.60%	5.00%	5.00%	— ⁸	—	35.60%
1/1/2021	to	6/30/2021	12.00%	13.60%	5.00%	5.00%	2.48%^{6,7}	0.05%	38.13%
7/1/2021	to	12/31/2021	12.50%	13.60%	5.00%	5.00%	2.48%^{6,7}	0.05%	38.63%

¹ State and School Divisions merged July 1, 1997, and separated on January 1, 2006.

² All employer contribution rates shown since July 1, 1985, include the HCTF allocation.

³ C.R.S. § 24-51-415 adjusts employer contribution rates for the State Division. See Note 4 of the Notes to the Financial Statements in the Financial Section for additional information.

⁴ Legislation created an annual reduction equal to 1.0% of salary retroactive to July 1, 1991, to be taken during May and June of 1992.

⁵ Senate Bills 10-146 and 11-076 required member contributions to increase by 2.50% and employer contributions to decrease by 2.50%

⁶ Contributions from a nonemployer contributing entity are required by C.R.S. § 24-51-414 *et seq.* and are remitted to PERA as a single sum in July of each year. For purposes of this schedule, the amount allocated to the State Division is expressed as a percentage of annual covered payroll.

⁷ The amount allocated to the State Division is shown in both six-month segment contribution summaries. The rate presented in each segment is based on annual covered payroll for improved comparative analysis to the prior year.

⁸ House Bill 20-1379 suspended the July 2020 contribution from the nonemployer contributing entity for the State's 2020-21 fiscal year.

SCHEDULE OF CONTRIBUTION RATE HISTORY

School Division¹

Years		Percent of Covered Payroll					Total Contribution Rate
		Member Contribution Rate	Employer Contribution Rate ²	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate	
1/1/1944	to 12/31/1949	3.50%	3.50%	—	—	—	7.00%
1/1/1950	to 6/30/1958	5.00%	5.00%	—	—	—	10.00%
7/1/1958	to 6/30/1969	6.00%	6.00%	—	—	—	12.00%
7/1/1969	to 12/31/1969	7.00%	6.00%	—	—	—	13.00%
1/1/1970	to 12/31/1970	7.00%	7.50%	—	—	—	14.50%
1/1/1971	to 12/31/1971	7.00%	8.50%	—	—	—	15.50%
1/1/1972	to 6/30/1973	7.00%	9.25%	—	—	—	16.25%
7/1/1973	to 12/31/1973	7.75%	9.25%	—	—	—	17.00%
1/1/1974	to 12/31/1974	7.75%	10.25%	—	—	—	18.00%
1/1/1975	to 12/31/1975	7.75%	11.25%	—	—	—	19.00%
1/1/1976	to 12/31/1980	7.75%	12.10%	—	—	—	19.85%
1/1/1981	to 12/31/1981	7.75%	12.50%	—	—	—	20.25%
1/1/1982	to 6/30/1987	8.00%	12.50%	—	—	—	20.50%
7/1/1987	to 6/30/1988	8.00%	11.50%	—	—	—	19.50%
7/1/1988	to 6/30/1991	8.00%	12.50%	—	—	—	20.50%
7/1/1991	to 6/30/1992	8.00%	12.20%	—	—	—	20.20%
7/1/1992	to 6/30/1997	8.00%	11.60%	—	—	—	19.60%
1/1/2006	to 12/31/2006	8.00%	10.15%	0.50%	—	—	18.65%
1/1/2007	to 12/31/2007	8.00%	10.15%	1.00%	—	—	19.15%
1/1/2008	to 12/31/2008	8.00%	10.15%	1.40%	0.50%	—	20.05%
1/1/2009	to 12/31/2009	8.00%	10.15%	1.80%	1.00%	—	20.95%
1/1/2010	to 12/31/2010	8.00%	10.15%	2.20%	1.50%	—	21.85%
1/1/2011	to 12/31/2011	8.00%	10.15%	2.60%	2.00%	—	22.75%
1/1/2012	to 12/31/2012	8.00%	10.15%	3.00%	2.50%	—	23.65%
1/1/2013	to 12/31/2013	8.00%	10.15%	3.40%	3.00%	—	24.55%
1/1/2014	to 12/31/2014	8.00%	10.15%	3.80%	3.50%	—	25.45%
1/1/2015	to 12/31/2015	8.00%	10.15%	4.20%	4.00%	—	26.35%
1/1/2016	to 12/31/2016	8.00%	10.15%	4.50%	4.50%	—	27.15%
1/1/2017	to 12/31/2017	8.00%	10.15%	4.50%	5.00%	—	27.65%
1/1/2018	to 12/31/2018	8.00%	10.15%	4.50%	5.50%	2.64% ³	30.79%
1/1/2019	to 6/30/2019	8.00%	10.15%	4.50%	5.50%	2.50% ^{3,4}	30.65%
7/1/2019	to 12/31/2019	8.75%	10.40%	4.50%	5.50%	2.50% ^{3,4}	31.65%
1/1/2020	to 6/30/2020	8.75%	10.40%	4.50%	5.50%	— ⁵	29.15%
7/1/2020	to 12/31/2020	10.00%	10.90%	4.50%	5.50%	— ⁵	30.90%
1/1/2021	to 6/30/2021	10.00%	10.90%	4.50%	5.50%	2.34%^{3,4}	33.24%
7/1/2021	to 12/31/2021	10.50%	10.90%	4.50%	5.50%	2.34%^{3,4}	33.74%

¹ State and School Divisions merged July 1, 1997, and separated on January 1, 2006.

² All employer contribution rates shown since July 1, 1985, include the HCTF allocation.

³ Contributions from a nonemployer contributing entity are required by C.R.S. § 24-51-414 *et seq.* and are remitted to PERA as a single sum in July of each year. For purposes of this schedule, the amount allocated to the School Division is expressed as a percentage of annual covered payroll.

⁴ The amount allocated to the School Division is shown in both six-month segment contribution summaries. The rate presented in each segment is based on annual covered payroll for improved comparative analysis to the prior year.

⁵ House Bill 20-1379 suspended the July 2020 contribution from the nonemployer contributing entity for the State's 2020-21 fiscal year.

SCHEDULE OF CONTRIBUTION RATE HISTORY

State and School Division¹

Years	Percent of Covered Payroll	
	Member Contribution Rate	Employer Contribution Rate ²
7/1/1997 to 6/30/1998	8.00%	11.50%
7/1/1998 to 6/30/2000	8.00%	11.40%
7/1/2000 to 6/30/2001	8.00%	10.40%
7/1/2001 to 6/30/2002	8.00%	9.90%
7/1/2002 to 6/30/2003	8.00%	10.04%
7/1/2003 to 12/31/2005	8.00%	10.15%

¹ State and School Divisions merged July 1, 1997, and separated on January 1, 2006.

² The employer contribution rates shown include the HCTF allocation.

Local Government Division (Members other than State Troopers)¹

Years	Percent of Covered Payroll					
	Member Contribution Rate	Employer Contribution Rate ²	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Defined Contribution Supplement ³	Total Contribution Rate
1/1/1944 to 12/31/1949	3.50%	3.50%	—	—	—	7.00%
1/1/1950 to 6/30/1958	5.00%	5.00%	—	—	—	10.00%
7/1/1958 to 6/30/1969	6.00%	6.00%	—	—	—	12.00%
7/1/1969 to 12/31/1969	7.00%	6.00%	—	—	—	13.00%
1/1/1970 to 12/31/1970	7.00%	7.00%	—	—	—	14.00%
1/1/1971 to 6/30/1973	7.00%	7.50%	—	—	—	14.50%
7/1/1973 to 12/31/1973	7.75%	7.50%	—	—	—	15.25%
1/1/1974 to 12/31/1974	7.75%	8.50%	—	—	—	16.25%
1/1/1975 to 12/31/1975	7.75%	9.50%	—	—	—	17.25%
1/1/1976 to 12/31/1980	7.75%	9.86%	—	—	—	17.61%
1/1/1981 to 12/31/1981	7.75%	10.20%	—	—	—	17.95%
1/1/1982 to 6/30/1991	8.00%	10.20%	—	—	—	18.20%
7/1/1991 to 12/31/2000	8.00%	10.00%	—	—	—	18.00%
1/1/2001 to 12/31/2001	8.00%	9.43%	—	—	—	17.43%
1/1/2002 to 12/31/2002	8.00%	9.19%	—	—	—	17.19%
1/1/2003 to 12/31/2003	8.00%	9.60%	—	—	—	17.60%
1/1/2004 to 12/31/2005	8.00%	10.00%	—	—	—	18.00%
1/1/2006 to 12/31/2006	8.00%	10.00%	0.50%	—	—	18.50%
1/1/2007 to 12/31/2007	8.00%	10.00%	1.00%	—	—	19.00%
1/1/2008 to 12/31/2008	8.00%	10.00%	1.40%	0.50%	—	19.90%
1/1/2009 to 12/31/2009	8.00%	10.00%	1.80%	1.00%	—	20.80%
1/1/2010 to 6/30/2020	8.00%	10.00%	2.20%	1.50%	—	21.70%
7/1/2020 to 12/31/2020	8.50%	10.50%	2.20%	1.50%	—	22.70%
1/1/2021 to 12/31/2021	8.50%	10.50%	2.20%	1.50%	0.02%	22.72%

¹ The Local Government Division Trust Fund was the Municipal Division Trust Fund prior to January 1, 2006.

² All employer contribution rates shown since July 1, 1985, include the HCTF allocation.

³ C.R.S. § 24-51-415 adjusts employer contribution rates for the Local Government Division. See Note 4 of the Notes to the Financial Statements in the Financial Section for additional information.

SCHEDULE OF CONTRIBUTION RATE HISTORY

Local Government Division (State Troopers)¹

			Percent of Covered Payroll					
Years			Member Contribution Rate	Employer Contribution Rate	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Defined Contribution Supplement ²	Total Contribution Rate
1/1/2020	to	6/30/2020	10.75%	13.10%	2.20%	1.50%	—	27.55%
7/1/2020	to	12/31/2020	12.00%	13.60%	2.20%	1.50%	—	29.30%
1/1/2021	to	6/30/2021	12.00%	13.60%	2.20%	1.50%	0.02%	29.32%
7/1/2021	to	12/31/2021	12.50%	13.60%	2.20%	1.50%	0.02%	29.82%

¹ C.R.S. § 24-51-101 (46), as amended, expanded the definition of “State Troopers” to include certain employees within the Local Government Division. See Note 4 of the Notes to the Financial Statements in the Financial Section for more information.

² C.R.S. § 24-51-415 adjusts employer contribution rates for the Local Government Division. See Note 4 of the Notes to the Financial Statements in the Financial Section for additional information.

SCHEDULE OF CONTRIBUTION RATE HISTORY

Judicial Division

		Percent of Covered Payroll					
Years		Member Contribution Rate	Employer Contribution Rate ¹	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate	Total Contribution Rate
7/1/1949	to 6/30/1957	5.00%	5.00%	—	—	—	10.00%
7/1/1957	to 6/30/1973	6.00%	12.00%	—	—	—	18.00%
7/1/1973	to 6/30/1980	7.00%	12.00%	—	—	—	19.00%
7/1/1980	to 8/30/1980	7.00%	13.00%	—	—	—	20.00%
9/1/1980	to 12/31/1981	7.00%	15.00%	—	—	—	22.00%
1/1/1982	to 6/30/1987	8.00%	15.00%	—	—	—	23.00%
7/1/1987	to 6/30/1988	8.00%	13.00%	—	—	—	21.00%
7/1/1988	to 6/30/2000	8.00%	15.00%	—	—	—	23.00%
7/1/2000	to 6/30/2001	8.00%	14.00%	—	—	—	22.00%
7/1/2001	to 6/30/2003	8.00%	11.82%	—	—	—	19.82%
7/1/2003	to 6/30/2004	8.00%	12.66%	—	—	—	20.66%
7/1/2004	to 12/31/2005	8.00%	13.66%	—	—	—	21.66%
1/1/2006	to 12/31/2006	8.00%	13.66%	0.50%	—	—	22.16%
1/1/2007	to 12/31/2007	8.00%	13.66%	1.00%	—	—	22.66%
1/1/2008	to 12/31/2008	8.00%	13.66%	1.40%	0.50%	—	23.56%
1/1/2009	to 12/31/2009	8.00%	13.66%	1.80%	1.00%	—	24.46%
1/1/2010	to 6/30/2010	8.00%	13.66%	2.20%	1.50%	—	25.36%
7/1/2010	to 6/30/2012	10.50% ²	11.16% ²	2.20%	1.50%	—	25.36%
7/1/2012	to 12/31/2017	8.00%	13.66%	2.20%	1.50%	—	25.36%
1/1/2018	to 12/31/2018	8.00%	13.66%	2.20%	1.50%	2.74% ³	28.10%
1/1/2019	to 6/30/2019	8.00%	13.66%	3.40%	3.40%	2.51% ^{3,4}	30.97%
7/1/2019	to 12/31/2019	8.75%	13.91%	3.40%	3.40%	2.51% ^{3,4}	31.97%
1/1/2020	to 6/30/2020	8.75%	13.91%	3.80%	3.80%	— ⁵	30.26%
7/1/2020	to 12/31/2020	15.00% ⁶ / 10.00% ⁷	9.41% ⁶ / 14.41% ⁷	3.80%	3.80%	— ⁵	32.01%
1/1/2021	to 6/30/2021	15.00%⁶ / 10.00%⁷	9.41%⁶ / 14.41%⁷	4.20%	4.20%	2.44%^{3,4}	35.25%
7/1/2021	to 12/31/2021	15.50%⁶ / 10.50%⁷	9.41%⁶ / 14.41%⁷	4.20%	4.20%	2.44%^{3,4}	35.75%

¹ All employer contribution rates shown since July 1, 1985, include the HCTF allocation.

² Senate Bills 10-146 and 11-076 required member contributions to increase by 2.50% and employer contributions to decrease by 2.50%.

³ Contributions from a nonemployer contributing entity are required by C.R.S. § 24-51-414 *et seq.* and are remitted to PERA as a single sum in July of each year. For purposes of this schedule, the amount allocated to the Judicial Division is expressed as a percentage of annual covered payroll.

⁴ The amount allocated to the Judicial Division is shown in both six-month segment contribution summaries. The rate presented in each segment is based on annual covered payroll for improved comparative analysis to the prior year.

⁵ House Bill 20-1379 suspended the July 2020 contribution from the nonemployer contributing entity for the State's 2020-21 fiscal year.

⁶ House Bill 20-1394 required member contributions to increase by 5.00% and employer contributions to decrease by 5.00% for all members of the Judicial Division except those employed by the Denver County Court.

⁷ Contribution rates for members of the Judicial Division employed by the Denver County Court.

SCHEDULE OF CONTRIBUTION RATE HISTORY

DPS Division¹

		Percent of Covered Payroll						
Years		Member Contribution Rate	Employer Contribution Rate ²	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Employer Contribution PCOP Offset ³	Nonemployer Contribution Rate	Total Contribution Rate
1/1/2010	to 12/31/2010	8.00%	13.75%	2.20%	1.50%	(15.04%)	—	10.41%
1/1/2011	to 12/31/2011	8.00%	13.75%	2.60%	2.00%	(14.72%)	—	11.63%
1/1/2012	to 12/31/2012	8.00%	13.75%	3.00%	2.50%	(15.37%)	—	11.88%
1/1/2013	to 12/31/2013	8.00%	13.75%	3.40%	3.00%	(14.51%)	—	13.64%
1/1/2014	to 12/31/2014	8.00%	13.75%	3.80%	3.50%	(16.89%)	—	12.16%
1/1/2015	to 12/31/2015	8.00%	10.15% ⁴	4.20%	4.00%	(15.97%)	—	10.38%
1/1/2016	to 12/31/2016	8.00%	10.15%	4.50%	4.50%	(15.54%)	—	11.61%
1/1/2017	to 12/31/2017	8.00%	10.15%	4.50%	5.00%	(14.56%)	—	13.09%
1/1/2018	to 12/31/2018	8.00%	10.15%	4.50%	5.50%	(14.18%)	2.58% ⁵	16.55%
1/1/2019	to 6/30/2019	8.00%	10.15%	4.50%	5.50%	(13.35%) ⁶	2.61% ^{5,7}	17.41%
7/1/2019	to 12/31/2019	8.75%	10.40%	4.50%	5.50%	(13.60%) ⁶	2.61% ^{5,7}	18.16%
1/1/2020	to 6/30/2020	8.75%	10.40%	4.50%	5.50%	(12.25%) ⁶	— ⁸	16.90%
7/1/2020	to 12/31/2020	10.00%	10.90%	4.50%	5.50%	(12.75%) ⁶	— ⁸	18.15%
1/1/2021	to 6/30/2021	10.00%	10.90%	4.50%	5.50%	(12.09%)	2.33%^{5,7}	21.14%
7/1/2021	to 12/31/2021	10.50%	10.90%	4.50%	5.50%	(12.09%)	2.33%^{5,7}	21.64%

¹ The DPS Division Trust Fund was established on January 1, 2010, and received the net assets of the DPSRS.

² All employer contribution rates shown include the DPS HCTF allocation.

³ An offset to the DPS Division rate is provided for under C.R.S. § 24-51-412. See Note 4 of the Notes to the Financial Statements in the Financial Section.

⁴ On June 3, 2015, House Bill 15-1391 reduced the employer contribution rate with a retroactive effective date of January 1, 2015.

⁵ Contributions from a nonemployer contributing entity are required by C.R.S. § 24-51-414 *et seq.* and are remitted to PERA as a single sum in July of each year. For purposes of this schedule, the amount allocated to the DPS Division is expressed as a percentage of annual covered payroll.

⁶ To conform with this presentation of contribution rates, the annual PCOP offset for the calendar year has been adjusted based on the portion of the PCOP offset used to satisfy employer contribution requirements for each-six month segment.

⁷ The amount allocated to the DPS Division is shown in both six-month segment contribution summaries. The rate presented in each segment is based on annual covered payroll for improved comparative analysis to the prior year.

⁸ House Bill 20-1379 suspended the July 2020 contribution from the nonemployer contributing entity for the State's 2020-21 fiscal year.