

SCHEDULE OF CONTRIBUTION RATE HISTORY

State Division (Members other than Safety Officers)<sup>1</sup>

		Percent of Covered Payroll							
Years <sup>2</sup>		Member Contribution Rate	Employer Contribution Rate <sup>3</sup>	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate <sup>4</sup>	Defined Contribution Supplement <sup>5</sup>	Total Contribution Rate	
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% <sup>6</sup>	7.65% <sup>6</sup>	2.20%	1.50%	—	—	21.85%	
1/1/2011	to 12/31/2011	10.50% <sup>6</sup>	7.65% <sup>6</sup>	2.60%	2.00%	—	—	22.75%	
1/1/2012	to 6/30/2012	10.50% <sup>6</sup>	7.65% <sup>6</sup>	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%	—	30.86%	
1/1/2019	to 6/30/2019	8.00%	10.15%	5.00%	5.00%	2.57%	—	30.72%	
7/1/2019	to 12/31/2019	8.75%	10.40%	5.00%	5.00%	2.57%	—	31.72%	
1/1/2020	to 6/30/2020	8.75%	10.40%	5.00%	5.00%	— <sup>7</sup>	—	29.15%	
7/1/2020	to 12/31/2020	10.00%	10.90%	5.00%	5.00%	— <sup>7</sup>	—	30.90%	
1/1/2021	to 6/30/2021	10.00%	10.90%	5.00%	5.00%	2.48%	0.05%	33.43%	
7/1/2021	to 12/31/2021	10.50%	10.90%	5.00%	5.00%	2.48%	0.05%	33.93%	
1/1/2022	to 6/30/2022	10.50%	10.90%	5.00%	5.00%	6.23% <sup>8</sup>	0.10%	37.73%	
7/1/2022	to 12/31/2022	11.00%	11.40%	5.00%	5.00%	6.23% <sup>8</sup>	0.10%	38.73%	
<b>1/1/2023</b>	<b>to 12/31/2023</b>	<b>11.00%</b>	<b>11.40%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>0.45%<sup>8</sup></b>	<b>0.17%</b>	<b>33.02%</b>	

<sup>1</sup> See Note 1 of the Notes to the Financial Statements in the Financial Section for the definition of “Safety Officers”.

<sup>2</sup> This informational schedule begins in 2006, the year the amortization equalization disbursement for employers became effective.

<sup>3</sup> All employer contribution rates shown include the Health Care Trust Fund (HCTF) allocation.

<sup>4</sup> 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. If applicable, the amount allocated is shown in both six-month segment contribution summaries for improved comparative analysis to the prior year.

<sup>5</sup> 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.

<sup>6</sup> Senate Bills 10-146 and 11-076 required member contributions to increase by 2.50% and employer contributions to decrease by 2.50%.

<sup>7</sup> House Bill 20-1379 suspended the July 2020 contribution from the nonemployer contributing entity for the State’s 2020-21 fiscal year.

<sup>8</sup> In 2022, House Bill 22-1029 required a restorative payment to recompense PERA for the suspended 2020 contribution, which also advanced part of the 2023 contribution.

SCHEDULE OF CONTRIBUTION RATE HISTORY

State Division (Safety Officers)<sup>1</sup>

		Percent of Covered Payroll						
Years <sup>2</sup>		Member Contribution Rate	Employer Contribution Rate <sup>3</sup>	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate <sup>4</sup>	Defined Contribution Supplement <sup>5</sup>	Total Contribution Rate
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% <sup>6</sup>	10.35% <sup>6</sup>	2.20%	1.50%	—	—	26.55%
1/1/2011	to 12/31/2011	12.50% <sup>6</sup>	10.35% <sup>6</sup>	2.60%	2.00%	—	—	27.45%
1/1/2012	to 6/30/2012	12.50% <sup>6</sup>	10.35% <sup>6</sup>	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%	—	35.56%
1/1/2019	to 6/30/2019	10.00%	12.85%	5.00%	5.00%	2.57%	—	35.42%
7/1/2019	to 12/31/2019	10.75%	13.10%	5.00%	5.00%	2.57%	—	36.42%
1/1/2020	to 6/30/2020	10.75%	13.10%	5.00%	5.00%	— <sup>7</sup>	—	33.85%
7/1/2020	to 12/31/2020	12.00%	13.60%	5.00%	5.00%	— <sup>7</sup>	—	35.60%
1/1/2021	to 6/30/2021	12.00%	13.60%	5.00%	5.00%	2.48%	0.05%	38.13%
7/1/2021	to 12/31/2021	12.50%	13.60%	5.00%	5.00%	2.48%	0.05%	38.63%
1/1/2022	to 6/30/2022	12.50%	13.60%	5.00%	5.00%	6.23% <sup>8</sup>	0.10%	42.43%
7/1/2022	to 12/31/2022	13.00%	14.10%	5.00%	5.00%	6.23% <sup>8</sup>	0.10%	43.43%
<b>1/1/2023</b>	<b>to 12/31/2023</b>	<b>13.00%</b>	<b>14.10%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>0.45%<sup>8</sup></b>	<b>0.17%</b>	<b>37.72%</b>

<sup>1</sup> See Note 1 of the Notes to the Financial Statements in the Financial Section for the definition of “Safety Officers”.

<sup>2</sup> This informational schedule begins in 2006, the year the amortization equalization disbursement for employers became effective.

<sup>3</sup> All employer contribution rates shown include the HCTF allocation.

<sup>4</sup> 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. If applicable, the amount allocated is shown in both six-month segment contribution summaries for improved comparative analysis to the prior year.

<sup>5</sup> 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.

<sup>6</sup> Senate Bills 10-146 and 11-076 required member contributions to increase by 2.50% and employer contributions to decrease by 2.50%.

<sup>7</sup> House Bill 20-1379 suspended the July 2020 contribution from the nonemployer contributing entity for the State’s 2020-21 fiscal year.

<sup>8</sup> In 2022, House Bill 22-1029 required a restorative payment to recompense PERA for the suspended 2020 contribution, which also advanced part of the 2023 contribution.

SCHEDULE OF CONTRIBUTION RATE HISTORY

School Division

Years <sup>1</sup>		Percent of Covered Payroll					Total Contribution Rate
		Member Contribution Rate	Employer Contribution Rate <sup>2</sup>	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate <sup>3</sup>	
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%	30.79%
1/1/2019	to 6/30/2019	8.00%	10.15%	4.50%	5.50%	2.50%	30.65%
7/1/2019	to 12/31/2019	8.75%	10.40%	4.50%	5.50%	2.50%	31.65%
1/1/2020	to 6/30/2020	8.75%	10.40%	4.50%	5.50%	— <sup>4</sup>	29.15%
7/1/2020	to 12/31/2020	10.00%	10.90%	4.50%	5.50%	— <sup>4</sup>	30.90%
1/1/2021	to 6/30/2021	10.00%	10.90%	4.50%	5.50%	2.34%	33.24%
7/1/2021	to 12/31/2021	10.50%	10.90%	4.50%	5.50%	2.34%	33.74%
1/1/2022	to 6/30/2022	10.50%	10.90%	4.50%	5.50%	6.18% <sup>5</sup>	37.58%
7/1/2022	to 12/31/2022	11.00%	11.40%	4.50%	5.50%	6.18% <sup>5</sup>	38.58%
<b>1/1/2023</b>	<b>to 12/31/2023</b>	<b>11.00%</b>	<b>11.40%</b>	<b>4.50%</b>	<b>5.50%</b>	<b>0.47%<sup>5</sup></b>	<b>32.87%</b>

<sup>1</sup> This informational schedule begins in 2006, the year the amortization equalization disbursement for employers became effective.

<sup>2</sup> All employer contribution rates include the HCTF allocation.

<sup>3</sup> 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. If applicable, the amount allocated is shown in both six-month segment contribution summaries for improved comparative analysis to the prior year.

<sup>4</sup> House Bill 20-1379 suspended the July 2020 contribution from the nonemployer contributing entity for the State's 2020-21 fiscal year.

<sup>5</sup> In 2022, House Bill 22-1029 required a restorative payment to recompense PERA for the suspended 2020 contribution, which also advanced part of the 2023 contribution.

SCHEDULE OF CONTRIBUTION RATE HISTORY

**Local Government Division (Members other than Safety Officers)<sup>1</sup>**

		Percent of Covered Payroll					
Years <sup>2</sup>		Member Contribution Rate	Employer Contribution Rate <sup>3</sup>	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Defined Contribution Supplement <sup>4</sup>	Total Contribution Rate
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%
1/1/2022	to 6/30/2022	8.50%	10.50%	2.20%	1.50%	0.03%	22.73%
7/1/2022	to 12/31/2022	9.00%	11.00%	2.20%	1.50%	0.03%	23.73%
<b>1/1/2023</b>	<b>to 12/31/2023</b>	<b>9.00%</b>	<b>11.00%</b>	<b>2.20%</b>	<b>1.50%</b>	<b>0.06%</b>	<b>23.76%</b>

<sup>1</sup> See Note 1 of the Notes to the Financial Statements in the Financial Section for the definition of “Safety Officers”.

<sup>2</sup> This informational schedule begins in 2006, the year the amortization equalization disbursement for employers became effective.

<sup>3</sup> All employer contribution rates include the HCTF allocation.

<sup>4</sup> 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.

**Local Government Division (Safety Officers)<sup>1</sup>**

		Percent of Covered Payroll					
Years		Member Contribution Rate	Employer Contribution Rate <sup>2</sup>	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Defined Contribution Supplement <sup>3</sup>	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%
1/1/2022	to 6/30/2022	12.50%	13.60%	2.20%	1.50%	0.03%	29.83%
7/1/2022	to 12/31/2022	13.00%	14.10%	2.20%	1.50%	0.03%	30.83%
<b>1/1/2023</b>	<b>to 12/31/2023</b>	<b>13.00%</b>	<b>14.10%</b>	<b>2.20%</b>	<b>1.50%</b>	<b>0.06%</b>	<b>30.86%</b>

<sup>1</sup> C.R.S. § 24-51-101 (46), as amended, expanded the definition of “Safety Officers” to include certain employees within the Local Government Division. See Note 1 of the Notes to the Financial Statements in the Financial Section for the definition of “Safety Officers”.

<sup>2</sup> All employer contribution rates include the HCTF allocation.

<sup>3</sup> 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

Years <sup>1</sup>	Percent of Covered Payroll						Total Contribution Rate
	Member Contribution Rate	Employer Contribution Rate <sup>2</sup>	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Nonemployer Contribution Rate <sup>3</sup>		
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% <sup>4</sup>	11.16% <sup>4</sup>	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%	—	28.10%
1/1/2019 to 6/30/2019	8.00%	13.66%	3.40%	3.40%	2.51%	—	30.97%
7/1/2019 to 12/31/2019	8.75%	13.91%	3.40%	3.40%	2.51%	—	31.97%
1/1/2020 to 6/30/2020	8.75%	13.91%	3.80%	3.80%	— <sup>5</sup>	—	30.26%
7/1/2020 to 12/31/2020	15.00% <sup>6</sup> / 10.00% <sup>7</sup>	9.41% <sup>6</sup> / 14.41% <sup>7</sup>	3.80%	3.80%	— <sup>5</sup>	—	32.01%
1/1/2021 to 6/30/2021	15.00% <sup>6</sup> / 10.00% <sup>7</sup>	9.41% <sup>6</sup> / 14.41% <sup>7</sup>	4.20%	4.20%	2.44%	—	35.25%
7/1/2021 to 12/31/2021	15.50% <sup>6</sup> / 10.50% <sup>7</sup>	9.41% <sup>6</sup> / 14.41% <sup>7</sup>	4.20%	4.20%	2.44%	—	35.75%
1/1/2022 to 6/30/2022	15.50% <sup>6</sup> / 10.50% <sup>7</sup>	9.41% <sup>6</sup> / 14.41% <sup>7</sup>	4.60%	4.60%	6.32% <sup>8</sup>	—	40.43%
7/1/2022 to 12/31/2022	11.00%	14.91%	4.60%	4.60%	6.32% <sup>8</sup>	—	41.43%
<b>1/1/2023 to 12/31/2023</b>	<b>11.00%</b>	<b>14.91%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>0.48%<sup>8</sup></b>	<b>—</b>	<b>36.39%</b>

<sup>1</sup> This informational schedule begins in 2006, the year the amortization equalization disbursement for employers became effective.

<sup>2</sup> All employer contribution rates include the HCTF allocation.

<sup>3</sup> 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. If applicable, the amount allocated is shown in both six-month segment contribution summaries for improved comparative analysis to the prior year.

<sup>4</sup> Senate Bills 10-146 and 11-076 required member contributions to increase by 2.50% and employer contributions to decrease by 2.50%.

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

<sup>6</sup> 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.

<sup>7</sup> Contribution rates for members of the Judicial Division employed by the Denver County Court.

<sup>8</sup> In 2022, House Bill 22-1029 required a restorative payment to recompense PERA for the suspended 2020 contribution, which also advanced part of the 2023 contribution.

SCHEDULE OF CONTRIBUTION RATE HISTORY

DPS Division<sup>1</sup>

		Percent of Covered Payroll						
Years		Member Contribution Rate	Employer Contribution Rate <sup>2</sup>	Amortization Equalization Disbursement	Supplemental Amortization Equalization Disbursement	Employer Contribution PCOP Offset <sup>3</sup>	Nonemployer Contribution Rate <sup>4</sup>	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% <sup>5</sup>	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%	16.55%
1/1/2019	to 6/30/2019	8.00%	10.15%	4.50%	5.50%	(13.35%) <sup>6</sup>	2.61%	17.41%
7/1/2019	to 12/31/2019	8.75%	10.40%	4.50%	5.50%	(13.60%) <sup>6</sup>	2.61%	18.16%
1/1/2020	to 6/30/2020	8.75%	10.40%	4.50%	5.50%	(12.25%) <sup>6</sup>	— <sup>7</sup>	16.90%
7/1/2020	to 12/31/2020	10.00%	10.90%	4.50%	5.50%	(12.75%) <sup>6</sup>	— <sup>7</sup>	18.15%
1/1/2021	to 6/30/2021	10.00%	10.90%	4.50%	5.50%	(12.09%)	2.33%	21.14%
7/1/2021	to 12/31/2021	10.50%	10.90%	4.50%	5.50%	(12.09%)	2.33%	21.64%
1/1/2022	to 6/30/2022	10.50%	10.90%	4.50%	5.50%	(11.22%) <sup>6</sup>	6.51% <sup>8</sup>	26.69%
7/1/2022	to 12/31/2022	11.00%	11.40%	4.50%	5.50%	(11.72%) <sup>6</sup>	6.51% <sup>8</sup>	27.19%
<b>1/1/2023</b>	<b>to 12/31/2023</b>	<b>11.00%</b>	<b>11.40%</b>	<b>4.50%</b>	<b>5.50%</b>	<b>(10.93%)</b>	<b>0.46%<sup>8</sup></b>	<b>21.93%</b>

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

<sup>2</sup> All employer contribution rates include the DPS HCTF allocation.

<sup>3</sup> 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.

<sup>4</sup> 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. If applicable, the amount allocated is shown in both six-month segment contribution summaries for improved comparative analysis to the prior year.

<sup>5</sup> On June 3, 2015, House Bill 15-1391 reduced the employer contribution rate with a retroactive effective date of January 1, 2015.

<sup>6</sup> 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.

<sup>7</sup> House Bill 20-1379 suspended the July 2020 contribution from the nonemployer contributing entity for the State's 2020-21 fiscal year.

<sup>8</sup> In 2022, House Bill 22-1029 required a restorative payment to recompense PERA for the suspended 2020 contribution, which also advanced part of the 2023 contribution.

Employer Contributions to Health Care Trust Funds

Division/Years	Percent of Covered Payroll Allocated from Employer Contribution to Health Care Trust Funds
<b>State Division</b>	
1/1/2006 to 12/31/2023	1.02%
<b>School Division</b>	
1/1/2006 to 12/31/2023	1.02%
<b>Local Government Division</b>	
1/1/2006 to 12/31/2023	1.02%
<b>Judicial Division</b>	
1/1/2006 to 12/31/2023	1.02%
<b>DPS Division<sup>1</sup></b>	
1/1/2010 to 12/31/2023	1.02%

<sup>1</sup> The DPS HCTF was established on January 1, 2010, and received the balance of the Denver Public Schools Retiree Health Benefit Trust.