

PERSI Historical Numbers

PERSI's historical numbers and rates. Click on a tab to look at the numbers for that section, or view our [printable version](#).

PERSI Employer Contribution Rates

Date	General Member (Class 1)	PERSI Police Officer / Fire (Class 2)
07/01/2013 to present	11.32%	11.66%
07/01/2004 to 06/30/2013	10.39%	10.73%
07/01/2003 to 06/30/2004	9.77%	10.11% [b]
11/01/1997 to 06/30/2003	9.77%	10.01%
10/01/1994 to 10/31/1997	11.61% Ch.03 Rule 026	11.85% Ch.03 Rule 028
10/01/1993 to 09/30/1994	10.63% Rule 120.01	10.87% Rule 120.02
07/01/1993 to 09/30/1993 [a]	9.75%	9.99%
10/01/1992 to 06/30/1993	9.75%	9.75%
10/01/1985 to 09/30/1992	8.89%	8.89%
10/01/1984 to 09/30/1985	8.82%	8.82%
03/01/1983 to 09/30/1984	8.75%	8.75%
10/01/1982 to 02/28/1983	9.05%	9.05%
07/01/1980 to 09/30/1982	9.50%	9.50%
07/01/1979 to 06/30/1980	8.50%	8.50%
07/01/1977 to 06/30/1979	7.30%	7.30%
07/01/1971 to 06/30/1977	7.00%	7.00%
01/01/1968 to 06/30/1971	7.51%	7.51%
07/01/1967 to 12/31/1967	8.00%	8.00%
01/01/1967 to 06/30/1967	8.10%	8.10%
07/01/1965 to 12/31/1966	9.10%	9.10%

[\[a\]](#) Effective 07/01/1993, SB1140 established a different level of disability benefits for police and fire members.

[\[b\]](#) Effective 07/01/2003, SB1050 established a \$100,000 death benefit for police/fire members, paid for by employers only.

PERSI Employee Contribution Rates

Prior to July 1, 1983, employee contributions were taxed. Since July 1, 1983, employee contributions are tax-deferred.

Date	General Member (Class 1)	PERSI Police Officer / Fire (Class 2)
07/01/2013 to present	6.79%	8.36% (8.32% + 0.04% per Rule 59.01.03.102)
03/01/2010 to 06/30/2013	6.23%	7.69% (7.65% + 0.04% per Rule 59.01.03.102)

07/01/2004 to 02/28/2010	6.23%	7.65%
11/01/1997 to 06/30/2004	5.86%	7.21%
10/01/1994 to 10/31/1997	6.97% Ch.03 Rule 100	8.53% Ch.03 Rule 101
10/01/1993 to 09/30/1994	6.38% Rule 104.04.a.	7.82% Rule 104.04.b.
07/01/1993 to 09/30/1993 [a]	5.84%	7.19%
10/01/1992 to 06/30/1993	5.84%	7.02%
10/01/1985 to 09/30/1992	5.34%	6.40%
10/01/1984 to 09/30/1985	5.30%	6.35%
10/01/1983 to 09/30/1984	5.26%	6.30%
07/01/1983 to 09/30/1983	5.22%	6.25%
10/01/1982 to 06/30/1983	5.05%	6.05%
07/01/1982 to 09/30/1982	5.01%	6.00%
07/01/1981 to 06/30/1982	4.84%	5.80%
07/01/1980 to 06/30/1981	4.67%	5.60%
07/01/1974 to 06/30/1980	4.50%	5.40%
07/01/1965 to 06/30/1974	3.00% On First \$400, 6.00% After	3.60% On First \$400, 7.20% After

[a] Effective 07/01/1993, SB1140 established a different level of disability benefits for police and fire members.

Net Actuarial Assumption Rate

Date	Net Rate
07/01/2012 to Current	7.00%
07/01/2004 to 06/30/2012	7.25%
07/01/1988 to 06/30/2004	7.50%
07/01/1987 to 06/30/1988	8.50%
07/01/1986 to 06/30/1987	9.50%
07/01/1985 to 06/30/1986	10.50%
07/01/1982 to 06/30/1985	7.50%
07/01/1980 to 06/30/1982	7.00%
07/01/1976 to 06/30/1980	6.50%
07/01/1973 to 06/30/1976	5.50%
07/01/1967 to 06/30/1973	4.50%
07/01/1965 to 06/30/1967	4.00%

Unused Sick Leave

Effective July 1, 2006, as specified in Rule 59.01.06.552, employer groups participating in the pool must contribute the percentage of employee covered payroll based on the number of days of paid sick leave permitted during the contract year for certified teachers as set forth in the following table:

Number Of Days	July 1, 2006
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9 to 10 days 1.16%

11 to 14 days 1.26%

More than 14 days Individual rate to be set by the Retirement Board based on current cost and actuarial data and reviewed annually.

Scheduled rate increases for July 1, 2011 and 2012 have been cancelled.

Where a four (4) day work week or similar policies have been adopted, adjustments shall be made to convert the number of days of paid sick leave to the contribution level necessary to maintain equity within the pool.

School Districts

State of Idaho Agencies

Dates	Contribution Rates	Dates	Contribution Rates
07/01/2006 - present	1.160% (9-10 days)	07/01/1993 to current	0.650%
09/01/1996 to 06/30/2006	1.150%	07/01/1992 to 06/30/1993	0.800%
09/01/1993 to 08/31/1996	1.100%	07/01/1991 to 06/30/1992	0.730%
09/01/1991 to 08/31/1993	1.000%	07/01/1990 to 06/30/1991	0.620%
09/01/1990 to 08/31/1991	0.775%	03/01/1987 to 06/30/1990	0.400%
09/01/1989 to 08/31/1990	0.550%	07/01/1986 to 02/28/1987	0.220%
10/01/1988 to 08/31/1989	0.325%	07/01/1985 to 06/30/1986	0.155%
10/01/1987 to 09/30/1988	0.295%	07/01/1982 to 06/30/1985	0.125%
01/01/1986 to 09/30/1987	0.235%	07/01/1976 to 06/30/1982	all unused sick leave contributions were based on the actual \$ value of each member's gross salary
07/01/1985 to 12/31/1985	0.160%		
07/01/1982 to 06/30/1985	0.125%		
07/01/1976 to 06/30/1982	all unused sick leave contributions were based on the actual \$ value of each member's gross salary		

Reinstatement Interest Rate

Year	June 30 Prime Rate[a]	3-Year Average	Reinstatement Rate January 1
2016			4.25%
2015	3.25%	3.25%	4.25%
2014	3.25%	3.25%	4.25%
2013	3.25%	3.25%	4.25%
2012	3.25%	3.25%	4.25%
2011	3.25%	3.25%	4.83%
2010	3.25%	3.83%	6.50%
2009	3.25%	5.50%	8.17%
2008	5.00%	7.17%	8.58%
2007	8.25%	7.58%	7.17%
2006	8.25%	6.17%	5.75%

2005	6.25%	4.75%	5.25%
2004	4.00%	4.25%	6.17%
2003	4.00%	5.17%	8.00%
2002	4.75%	7.00%	9.00%
2001	6.75%	8.00%	9.58%
2000	9.50%	8.58%	9.25%
1999	7.75%	8.25%	N/A
1998	8.50%	N/A	N/A
1997	8.50%	N/A	N/A

[a] The reinstatement interest rate changes on an annual basis. The rate is derived by determining the average of the Prime Rate listed in the Money Rates section of the Wall Street Journal on June 30 of the previous 3 years and adding 1% to the 3-year average. Once a member starts a repayment, the interest rate is locked at the rate that is in effect at that time, and interest accrues on the unpaid balance.

Interest Credited to Member Accounts

Members are paid interest on their PERSI account balances at a rate that is determined annually by a formula established in PERSI rules. By rule, regular interest for each calendar year is the greater of 90% of the rate of return on the PERSI fund net of all expenses for the fiscal year ending immediately prior to the calendar year as reported in the actuary's annual valuation report or 1%.

The rate for each calendar year is based on the annual net rate of return at the end of the previous fiscal year (June 30). The interest rate will change January 1 of each year based on investment performance for the fiscal year ending the previous June 30.

Dates	Annual Interest Rate Compound Monthly
01/01/2016 to 12/31/2016	2.39%
01/01/2015 to 12/31/2015	15.04%
01/01/2014 to 12/31/2014	7.77%
01/01/2013 to 12/31/2013	1.04%
01/01/2012 to 12/31/2012	18.16%
01/01/2011 to 12/31/2011	10.74%
01/01/2010 to 12/31/2010	1.00%
01/01/2009 to 12/31/2009	1.00%
07/01/2008 to 12/31/2008 [a]	17.51%
01/01/2008 to 06/30/2008 [a]	19.46%
01/01/2007 to 12/31/2007	11.69%
01/01/2006 to 12/31/2006	10.24%
01/01/2005 to 12/31/2005	17.51%
01/01/2004 to 12/31/2004	3.22%
01/01/2003 to 12/31/2003	1.90% (Treasury Bill Rate)
01/01/2002 to 12/31/2002	4.82%
01/01/2001 to 12/31/2001	12.86%
01/01/2000 to 12/31/2000	11.11% [b]
01/01/1999 to 12/31/1999	4.75%
07/01/1998 to 12/31/1998	5.25%

07/01/1997 to 06/30/1998	5.50%
01/01/1997 to 06/30/1997	5.25%
07/01/1996 to 12/31/1996	5.00%
01/01/1996 to 06/30/1996	5.50%
07/01/1995 to 12/31/1995	6.00%
01/01/1995 to 06/30/1995	5.25%
07/01/1994 to 12/31/1994	4.25%
01/01/1993 to 06/30/1994	4.00%
07/01/1992 to 12/31/1992	4.50%
01/01/1992 to 06/30/1992	5.00%
07/01/1991 to 12/31/1991	6.50%
01/01/1991 to 06/30/1991	7.25%
07/01/1990 to 12/31/1990	7.50%
07/01/1989 to 06/30/1990	7.00%
07/01/1987 to 06/30/1989	6.50%
07/01/1986 to 06/30/1987	7.50%
07/01/1984 to 06/30/1986	9.00%
07/01/1983 to 06/30/1984	8.50%
07/01/1982 to 06/30/1983	8.00%
07/01/1981 to 06/30/1982	7.50%
07/01/1980 to 06/30/1981	7.00%
07/01/1976 to 06/30/1980	6.50%
07/01/1973 to 06/30/1976	6.00%
07/01/1972 to 06/30/1973	5.50%
01/01/1970 to 06/30/1972	5.00%
01/01/1969 to 12/31/1969	4.50%
07/01/1968 to 12/31/1968	4.25%
07/01/1967 to 07/01/1968	4.00%

[a] In the October 2007 PERSI board meeting, the board adopted a rule change that altered the formula for setting the interest rate. The 2008 legislature approved the change and it became effective July 1, 2008.

Rule 59.01.07.100 now states:

Regular interest for each calendar year shall be the greater of ninety percent (90%) of the rate of return on the PERSI fund net of all expenses for the fiscal year ending immediately prior to the calendar year as reported in the actuary's annual valuation report or one percent (1%).

On July 1, 2008, the regular interest rate was changed from 19.46% to 17.51% in accordance with this rule change.

Prior to 2008...

The regular interest rate was the greater of:

1. The rate of return on the PERSI fund net of all expenses for the fiscal year ending immediately prior to the calendar year as reported in the actuary's annual valuation report, or
2. The average interest rate of 13-week US Treasury bills on the last business day of each calendar quarter of the fiscal year ending immediately prior to the calendar year as reported in the "Money Rate" section of the Wall Street Journal.

[b] Prior to 1999...

The regular interest rate was based on the rate paid by local banks on one and two year certificates of deposits with a \$5,000 minimum balance.

Retirement Systems That Have Joined PERSI

Retirement Systems That Have Joined PERSI [a]	Date Entered
Judges' Retirement Fund [b]	07/01/2014
Firemen's Retirement Fund	10/01/1980
Idaho Falls Police Retirement Fund	10/01/1974
Old Teacher's Retirement System	07/01/1967
Boise City Police Retirement Fund	03/01/1965

[a] PERSI was created in 1963 by the legislature but was not funded until July 1, 1965.

[b] PERSI took over administration of the Judges Retirement Fund (JRF) in 07/01/2014 as a separate and distinct fund within PERSI's system.

PERSI Cost of Living Adjustments (COLAs)

Dates	Rate
03/01/2017	1.1%
03/01/2016	0.2% [a]
03/01/2015	1.7% [b]
03/01/2014	1.0%
03/01/2013	1.0%
03/01/2012	1.0%
03/01/2011	1.0%
03/01/2010	2.48% [c]
03/01/2010	-1.48% [c]
03/01/2009	1.0%
03/01/2008	2.0%
03/01/2007	3.8%
03/01/2006	3.6%
03/01/2005	2.7% [d]
03/01/2004	2.2%
03/01/2003	1.0%
03/01/2002	2.7%
03/01/2001	3.4%
03/01/2000	2.3%
03/01/1999	1.6% [e]
03/01/1998	2.2%
03/01/1997	2.9%
03/01/1996	2.6%
03/01/1995	2.9%
03/01/1994	2.8% [f]
03/01/1993	3.1% [g]

03/01/1992	3.8% [h]
03/01/1991	5.6%
03/01/1990	4.7%
03/01/1989	1.0%
03/01/1988	1.0%
03/01/1987	1.5%
01/01/1986	1.0%
01/01/1985	4.2%
01/01/1984	2.9%
01/01/1983	5.1%
01/01/1982	6.0%
01/01/1981	6.0%
01/01/1980	6.0%
01/01/1979	6.0%
01/01/1978	6.0%
01/01/1977	6.0% if last contributed prior to 01/01/1976; 1976 retiree 1.053
01/01/1976	3.0%
01/01/1975	3.0%
01/01/1974	3.0%
01/01/1973	3.0%
01/01/1972	3.0%
01/01/1971	3.0%
01/01/1970	3.0%
07/01/1969	Rates varied according to retirement date

Note: Starting 01/01/1980 and to date, if the last contribution was in the prior year the COLA is apportioned to the number of months. See formulas.

[a] For 2016, the board also awarded a retro COLA (tied to the 2012 COLA) to provide a net increase of 1.0%.

[b] For 2015, the board also awarded a retro COLA (tied to the 2012, 2011, and 2009 COLAs) to provide an additional increase of up to 2.3% depending on the date of last contribution for each retiree.

[c] The C.P.I. (Consumer Price Index) used for retirees 2010 COLA Calculation was a -1.48% resulting in a March 1st 2010 COLA of -1.48%. Subsequently, to provide retirees with a net COLA of 1%, the board applied a retro-COLA of 2.48%.

[d] There was also a retro-COLA to bring all retirees whose date of last contribution was before March 1, 2003, to 100% C.P.I. (Consumer Price Index) purchasing power.

[e] There was also a retro-COLA to bring all retirees who retired on or before January 31, 1989 to 100% C.P.I. (Consumer Price Index) purchasing power.

[f] There was also a retro-COLA to bring all retirees who retired on or before December 31, 1981 to a minimum of 90% C.P.I. (Consumer Price Index) purchasing power.

[g] There was also a retro-COLA to bring all retirees who retired in 1979 or before, up to a minimum of 80% C.P.I. (Consumer Price Index) purchasing power.

[h] There was also a retro-COLA to bring all retirees who retired in 1974 or before, up to a minimum of 70% C.P.I. (Consumer Price Index) purchasing power.

Optional Retirement Plans (ORP) Amortization Rates

1.49%	0.00%
Board of Education	College of Southern Idaho
Lewis-Clark State College	North Idaho College
Boise State University	College of Western Idaho
Idaho State University	Eastern Idaho Technical College
University of Idaho	

Firemen's Retirement Fund (FRF) Definition of Classes

Fireman Option	Fireman Class	Definition
One	A	Retire under statewide average salary
Two	B	Hired before 07/01/1976 and retired under their individual average salaries
Two	B	Hired 07/01/1976 and later. Prior to 04/01/1990 were Class C
N/A	D	Under PERSI
N/A	E	Under PERSI

FRF Employer Contribution Rates Classes A, B & C

Date	Class	Total Rate %	Normal PERSI Rate %	Excess Merger Cost Rate %	Additional Employer Rate %	Employer Social Security Rate %
01/01/2015–present	A,B	25.31	11.66	5.00	1.00	7.65
07/01/2013–12/31/2014	A,B	37.55	11.66	17.24	1.00	7.65
07/01/2004–06/30/2013	A,B	36.62	10.73	17.24	1.00	7.65
07/01/2003–06/30/2004	A,B	36.00	10.11	17.24	1.00	7.65
11/01/1997–06/30/2003	A,B	35.90	10.01	17.24	1.00	7.65
10/01/1994–10/31/1997 [b]	A,B	35.90	11.85	15.40	1.00	7.65
10/01/1993–09/30/1994 [c]	A,B	35.90	10.87	16.38	1.00	7.65
07/01/1993–09/30/1993	A,B	35.90	9.99	17.26	1.00	7.65
01/01/1993–06/30/1993	A,B	35.90	9.75	17.50	1.00	7.65
10/01/1992–12/31/1992	A,B	41.74	9.75	23.34	1.00	7.65
04/01/1990–09/30/1992 [a]	A,B	41.74	8.89	24.20	1.00	7.65
01/01/1990–03/31/1990	A,B,C	41.74	8.89	24.20	1.00	7.65
01/01/1988–12/31/1989	A,B,C	41.60	8.89	24.20	1.00	7.51
01/01/1986–12/31/1987	A,B,C	41.24	8.89	24.20	1.00	7.15
10/01/1985–12/31/1985	A,B,C	41.14	8.89	24.20	1.00	7.05
01/01/1985–09/30/1985	A,B,C	41.38	8.82	24.51	1.00	7.05
10/01/1984–12/31/1984	A,B,C	41.33	8.82	24.51	1.00	7.00
01/01/1984–09/30/1984	A,B,C	38.88	8.75	22.13	1.00	7.00
10/01/1983–12/31/1983	A,B,C	38.58	8.75	22.13	1.00	6.70
03/01/1983–09/30/1983	A,B,C	24.71	8.75	8.26	1.00	6.70

10/01/1982–02/28/1983	A,B,C	25.09	9.05	8.34	1.00	6.70
01/01/1982–09/30/1982	A,B,C	27.20	9.50	10.00	1.00	6.70
01/01/1981–12/31/1981	A,B,C	27.15	9.50	10.00	1.00	6.65
10/01/1980–12/31/1980	A,B,C	26.63	9.50	10.00	1.00	6.13

[a] Class C merged with Class B, no rate change

[b] Rule 59.01.03.027.01

[c] Rule 120.03a—1993 retirement rules

FRF Employer Contribution Rates Class D

Date	Class	Total Rate %	Normal PERSI Rate %	Excess Merger Cost Rate %
01/01/2015–present	D	16.66	11.66	5.00
07/01/2013–12/31/2014	D	28.90	11.66	17.24
07/01/2004–06/30/2013	D	27.97	10.73	17.24
07/01/2003–06/30/2004	D	27.35	10.11	17.24
11/01/1997–06/30/2003	D	27.25	10.01	17.24
10/01/1994–10/31/1997	D	27.25	11.85	15.40 [b]
10/01/1993–09/30/1994	D	27.25	10.87	16.38 [a]
07/01/1993–09/30/1993	D	27.25	9.99	17.26
01/01/1993–06/30/1993	D	27.25	9.75	17.50
10/01/1992–12/31/1992	D	33.09	9.75	23.34
10/01/1985–09/30/1992	D	33.09	8.89	24.20
10/01/1984–09/30/1985	D	33.33	8.82	24.51
10/01/1983–09/30/1984	D	33.88	8.75	22.13
03/01/1983–09/30/1983	D	17.01	8.75	8.26
10/01/1982–02/28/1983	D	17.39	9.05	8.34
10/01/1980–09/30/1982	D	19.50	9.50	10.00

[a] Rule 120.03b—1993 retirement rules 59.01.03.027.01

[b] Rule 59.01.03.027.02

FRF Employer Contribution Rates Class E

Date	Class	Total Rate %	Normal PERSI Rate %	Excess Merger Cost Rate %
01/01/2015–present	E	16.32	11.32	5.00
07/01/2013–12/31/2014	E	28.56	11.32	17.24
07/01/2004–06/30/2013	E	27.63	10.39	17.24
07/01/2003–06/30/2004	E	27.01	9.77	17.24

FRF Employee Contribution Rate

Firefighters' Retirement Fund (FRF) Option I (Class A)

Effective October 1, 2015, the contribution rate for Option I (Class A) firefighters is \$723.60 per month. This is 11.45% of \$6,319.67, the statewide average firefighter's salary for the 12-month period ending June 30, 2015.

Firefighters' Retirement Fund (FRF) Option II (Class B)

The current rate for Option II (Class B) firefighters is 11.45% of the individual's average salary per month rather than the statewide average firefighter's salary.

PERSI Class D (PERSI firefighter hired on or after October 1, 1980 and employed by a city or fire district that employs or has employed paid firefighters in the FRF fund)

The PERSI firefighters' Class D employee contribution rate is 8.36% of their own actual salary. This is the PERSI Class 2 rate.

PERSI Class E (a general member employed by a city fire department or fire district that employs or has employed paid firefighters in the FRF fund)

The PERSI firefighters' Class E (general members employed by a City or Fire District) employee contribution rate is 6.79% of their own actual salary. This is the PERSI Class 1 rate.

FRF Average Salary

Year Ending	Statewide Firefighter Average Salary
06/2015	\$6,319.67
06/2014	\$6,212.12
06/2013	\$6,233.59
06/2012	\$6,082.61
06/2011	\$5,952.60
06/2010	\$5,823.24
06/2009	\$5,650.82
06/2008	\$5,440.33
06/2007	\$5,176.37
06/2006	\$4,961.68
06/2005	\$4,844.38
06/2004	\$4,641.89
08/2003	\$4,449.09
08/2002	\$4,338.12
08/2001	\$4,153.79
08/2000	\$4,092.18
08/1999	\$3,804.90
08/1998	\$3,682.31
08/1997	\$3,552.53
08/1996	\$3,383.44
08/1995	\$3,253.49
08/1994	\$3,142.11
08/1993	\$2,980.71
08/1992	\$2,781.75
08/1991	\$2,666.48
08/1990	\$2,551.09

08/1989	\$2,388.14
08/1988	\$2,272.62
08/1987	\$2,150.50
08/1986	\$2,074.40
08/1985	\$1,984.70
08/1984	\$1,893.80
08/1983	\$1,825.84
08/1982	\$1,739.08
08/1981	\$1,596.64
08/1980	\$1,399.95

FRF Cost of Living Adjustments (COLAs)

Date	Retired Prior to 07/01/1978	Class A & B Hired Before 07/01/1978	Class C Hired After 06/30/1978
01/01/2017	2.847%	2.847%	See Class B COLA
01/01/2016	1.731%	1.731%	"
01/01/2015	-0.344%	-0.344%	"
01/01/2014	2.482%	2.482%	"
01/01/2013	2.184%	2.184%	"
01/01/2012	2.222%	2.222%	"
01/01/2011	3.051%	3.051%	"
01/01/2010	3.869%	3.869%	"
01/01/2009	5.10%	5.10%	"
01/01/2008	4.33%	4.33%	"
01/01/2007	2.42%	2.42%	"
01/01/2006	4.36%	4.36%	"
01/01/2005	4.33%	4.33%	"
01/01/2004	2.56%	2.56%	"
01/01/2003	4.43%	4.43%	"
01/01/2002	1.51%	1.51%	"
01/01/2001	7.55%	7.55%	"
01/01/2000	3.33%	3.33%	"
01/01/1999	3.65%	3.65%	"
01/01/1998	5.00%	5.00%	"
01/01/1997	3.99%	3.99%	"
01/01/1996	3.54%	3.54%	"
01/01/1995	5.41%	5.41%	"
01/01/1994	7.15%	7.15%	"
01/01/1993	4.32%	4.32%	"
01/01/1992	4.52%	4.52%	"
01/01/1991	6.82%	6.82%	"
04/01/1990	5.12%	5.12%	merge w/ class B

01/01/1990 5.12%	5.12%	3.00%
01/01/1989 5.70%	5.70%	3.00%
01/01/1988 3.70%	3.70%	3.00%
01/01/1987 4.50%	4.50%	3.00%
01/01/1986 4.80%	4.80%	3.00%
01/01/1985 3.74%	3.74%	3.00%
01/01/1984 5.08%	5.08%	3.00%
01/01/1983 8.94%	3.00% [a]	3.00%
01/01/1982 14.05%	3.00%	3.00%
01/01/1981 10.90%	3.00%	3.00%
01/01/1980 6.98%	3.00%	3.00%
01/01/1979 6.76%	3.00%	3.00%

Note: Class C Firemen merged with Class B 04/01/1990 - no rate change.

- Class A retiring on the Statewide Average Salary between October 1 and December 31 do not receive a COLA the subsequent January 1 because they retired under the latest Statewide Average.
- Class B retiring up to December 31 of any year do get a COLA on subsequent January 1.
- Interest accrual on FRF accounts began on July 1, 1991.

[a] Class A and Class B members who retired after June 30, 1978, were held at a 3% COLA ceiling until the Supreme Court decision of June, 1983. At that time, a lump sum adjustment was made to the Statewide Average Fireman COLA. No apportionment of months was involved.

JRF Employer Contribution Rates

Date	JRF Member
07/01/2017 onward	62.53%
07/01/2014 to 06/30/2017	55.28%

JRF Employee Contribution Rates

Date	JRF Member
07/01/2017 onward	11.57%
07/01/2014 to 06/30/2017	10.23%