

TYPE OF RETIREMENT	RETIREMENT CODE	EMPLOYEE'S RATE	EMPLOYER'S RATE	MATCHING LIFE & DIS	SHARE PERS	ACCOUNT CODE	
1. Kansas Public Employees Retirement Contributions (KPERS)  Tier 2	P	4.0%	10.27%	0.85%		518100	
	E & G			0.85%		518100	
	PR		13.82%			518100	
	PT2	6.0%	10.27%	0.85%		518100	
2. Kansas Public Employees Retirement Contributions-Elected Official, not a member of the Legislature, filing Special Election	H1	5.0%	10.27%	0.85%		518100	
	H2	2.0%	10.27%	0.85%		518100	
3. Kansas Police and Fireman's Retirement System (KPERS)	F1	7.15%*	17.14%			518800	
	C1	7.15%*	17.14%			518800	
	F2	7.15%*	17.14%			518800	
	C2	7.15%*	17.14%			518800	
	U	7.15%*	17.14%			518800	
4. Corrections Officers Retirement (KPERS) Group A, Group B, or Group C	DA			0.85%		518700	
	DB			0.85%		518700	
	DC			0.85%		518700	
	IA			0.85%		518700	
	IB			0.85%		518700	
	IC			0.85%		518700	
	XA	4.0%	10.74%	0.85%		518700	
	XB	4.0%	10.40%	0.85%		518700	
	XC	4.0%	10.27%	0.85%		518700	
	Tier 2	XAT2	6.0%	10.74%	0.85%		518700
	Tier 2	XBT2	6.0%	10.40%	0.85%		518700
Tier 2	XCT2	6.0%	10.27%	0.85%		518700	
5. TIAA-CREF Members Board of Regents Institutions	MX			0.85%		518500	
	PX	5.5%	8.5%			518300	
	PX			0.85%	(A)	518500	
	PX					518400	
	TX	5.5%	8.5%			518300	
	TX			0.85%		518500	
	TX				(A)	518400	
YX					518500		
6. TIAA-CREF Members Agencies other than Board of Regents Institutions	WX	5.0%	5.0%			518300	
	WX			0.85%		518500	
	WX				(A)	518400	
	ZX	5.0%	5.0%			518300	
	ZX			0.85%		518500	
	ZX				(A)	518400	
7. District Court Judges and Supreme Court Justices	J1	6.0%	23.62%	0.40%		518600	
	J2	2.0%	23.62%	0.40%		518600	
	J3	2.0%	23.62%	0.40%		518600	
8. State officers electing to enter into a participation agreement whereby the employer pays 8% to Deferred Compensation	V		8.0%			519400	
	V			0.85%		518100	

(A) HB 2014 (passed in the 2003 legislative session) authorizes the issuance of Revenue Bonds to finance the 'unfunded accrued pension liability' of the Kansas Public Employees Retirement System. Because of this legislation, Regent Institutions no longer make the 'TIAA prior service only' contribution.

\* HB 2213 (passed in the 2013 legislative session) increased the KPERS employee contribution rate for Kansas Police and Fire members to 7.15% of such member's compensation. This new rate is effective the first payroll period beginning on or after July 1, 2013 rather than the pay period with the first pay date of FY 2014.