

Employer Contribution Rates – Current and Rate History:

School Districts, Education Cooperatives, Counties, and Community Colleges

This table shows the percentage each School District, Education Cooperative, County, and Community College pays on employee wages toward their employees' future retirement benefits. This rate is set by the Montana Legislature. Rate increases passed during the 2013 legislative session included an additional 0.1% increase each year through FY 2024.

Start Date	End Date	Active Members	Working Retirees	Re-employed Working Retirees* 19-20-732, MCA
7/1/2023	–	9.47%	11.85%	20.11%
7/1/2022	6/30/2023	9.37%	11.75%	20.01%
7/1/2021	6/30/2022	9.27%	11.65%	19.91%
7/1/2020	6/30/2021	9.17%	11.55%	19.81%
7/1/2019	6/30/2020	9.07%	11.45%	19.71%
7/1/2018	6/30/2019	8.97%	11.35%	19.61%
7/1/2017	6/30/2018	8.87%	11.25%	19.51%
7/1/2016	6/30/2017	8.77%	11.15%	19.41%
7/1/2015	6/30/2016	8.67%	11.05%	19.31%
7/1/2014	6/30/2015	8.57%	10.95%	19.21%
7/1/2013	6/30/2014	8.47%	9.85%	19.11%
7/1/2009	6/30/2013	7.47%	–	17.11%
1/1/1994	6/30/2009	7.470%	–	–
7/1/1989	12/31/1993	7.459%	–	–
7/1/1985	6/30/1989	7.428%	–	–
7/1/1983	6/30/1985	7.320%	–	–
10/1/1981	6/30/1983	6.463%	–	–
7/1/1981	9/30/1981	6.432%	–	–
7/1/1977	6/30/1981	6.312%	–	–
7/1/1975	6/30/1977	6.250%	–	–
7/1/1973	6/30/1975	5.250%	–	–
7/1/1971	6/30/1973	5.125%	–	–
7/1/1969	6/30/1971	4.500%	–	–
7/1/1959	6/30/1969	4.000%	–	–
7/1/1945	6/30/1959	3.750%	–	–
7/1/1937	6/30/1945	–	–	–

* In limited circumstances, provisions of 19-20-732, MCA allow certain school districts to re-employ retired TRS members without loss or interruption of retirement benefits.