

Cost payable on earnings of PLD retirees returned to work: **FY23: 5.0%** **FY24: 5.0%** **FY25: 5.0%**

Participating Local District – Employer Consolidated Plans Rates

	FY 23	FY 24	FY 25
	<i>7/1/22 – 6/30/23</i>	<i>7/1/23 – 6/30/24</i>	<i>7/1/24 – 6/30/25</i>
Regular Plans			
AC	10.2%	10.2%	9.9%
BC	5.6%	5.3%	5.1%
AN	8.5%	8.9%	8.8%
Special Plans			
1C	14.7%	14.8%	14.0%
2C	11.4%	11.6%	11.8%
3C	13.4%	12.8%	12.8%
4C	10.3%	11.3%	13.0%
1N	12.5%	12.4%	12.0%
2N	7.4%	8.4%	11.0%
3N	9.5%	10.5%	11.0%
4N	6.0%	7.0%*	N/A*
Aggregate Rate	10.8%	10.9%	10.8%

Employee Rates

	FY 23	FY 24	FY 25
	<i>7/1/22 – 6/30/23</i>	<i>7/1/23 – 6/30/24</i>	<i>7/1/24 – 6/30/25</i>
Regular Plans- Age 60 Plan			
AC	7.6%	7.7%	7.5%
BC	4.1%	4.2%	4.1%
AN	7.0%	6.9%	6.8%
Regular Plans- Age 65 Plan			
AC	6.85%	6.95%	6.75%
BC	3.35%	3.45%	3.35%
AN	6.25%	6.15%	6.05%
Special Plans			
1C	9.7%	10.7%	10.1%
2C	8.2%	8.4%	8.5%
3C	9.7%	9.3%	9.2%
4C	8.1%	8.9%	9.4%
1N	9.0%	8.9%	8.7%
2N	6.8%	7.5%	8.0%
3N	8.1%	8.1%	8.0%
4N	7.2%	6.6%	N/A*

***Special Plan 4N is no longer offered by any PLD and, under a proposed plan change, will not be available for adoption by any PLD after 1/31/2024.**