

Cost payable on earnings of PLD retirees returned to work: FY25: 5.0% FY26: 5.0% FY27: 5.0%

Participating Local District – Employer Consolidated Plans Rates

	FY 25	FY 26	FY 27
	7/1/24– 6/30/25	7/1/25– 6/30/26	7/1/26– 6/30/27
Regular Plans			
AC	9.9%	10.2%	10.2%
BC	5.1%	5.0%	5.0%
AN	8.8%	9.0%	9.0%
Special Plans			
1C	14.0%	14.1%	14.1%
2C	11.8%	12.1%	12.1%
3C	12.8%	13.2%	13.2%
4C	13.0%	12.9%	13.1%
1N	12.0%	12.9%	12.9%
2N	11.0%	11.0%	11.7%
3N	11.0%	11.4%	11.5%
4N	N/A*	N/A*	N/A*
Aggregate Rate	10.8%	11.2%	11.2%

Employee Rates

	FY 25	FY 26	FY 27
	7/1/24 – 6/30/25	7/1/25 – 6/30/26	7/1/26 – 6/30/27
Regular Plans- Age 60 Plan			
AC	7.5%	7.8%	7.8%
BC	4.1%	4.1%	4.1%
AN	6.8%	7.1%	7.1%
Regular Plans- Age 65 Plan			
AC	6.75%	7.05%	7.05%
BC	3.35%	3.35%	3.35%
AN	6.05%	6.35%	6.35%
Special Plans			
1C	10.1%	10.2%	10.2%
2C	8.5%	8.8%	8.8%
3C	9.2%	9.5%	9.5%
4C	9.4%	9.4%	9.5%
1N	8.7%	9.3%	9.3%
2N	8.0%	7.9%	8.4%
3N	8.0%	8.2%	8.3%
4N	N/A*	N/A*	N/A*

*Special Plan 4N is no longer offered by any PLD and is not available for adoption by any PLD after 1/31/2024.