

Participating Local District - Retire- Rehire

	FY 21	FY 22	FY 23
	7/1/20 – 6/30/21	7/1/21– 6/30/22	7/1/22 – 6/30/23
Cost payable on earnings of PLD retirees returned to work:	5.0%	5.0%	5.0%

Participating Local District – Employer Consolidated Plans Rates

	FY 21	FY 22	FY 23
	7/1/20 – 6/30/21	7/1/21 – 6/30/22	7/1/22 – 6/30/23
Regular Plans			
AC	10.1%	10.3%	10.2%
BC	6.2%	6.1%	5.6%
AN	7.6%	8.0%	8.5%
Special Plans			
1C	16.0%	15.2%	14.7%
2C	10.8%	11.3%	11.4%
3C	12.9%	13.4%	13.4%
4C	9.3%	9.8%	10.3%
1N	11.4%	12.0%	12.5%
2N	6.6%	6.9%	7.4%
3N	8.6%	9.0%	9.5%
4N	5.2%	5.5%	6.0%
Aggregate Rate	10.5%	10.8%	10.8%

Employee Rates

	FY 21	FY 22	FY 23
	7/1/20 – 6/30/21	7/1/21 – 6/30/22	7/1/22 – 6/30/23
Regular Plans- Age 60 Plan			
AC	8.1%	7.8%	7.6%
BC	4.6%	4.6%	4.1%
AN	7.8%	7.5%	7.0%
Regular Plans- Age 65 Plan			
AC	7.35%	7.05%	6.85%
BC	3.85%	3.85%	3.35%
AN	7.05%	6.75%	6.25%
Special Plans			
1C	8.8%	9.2%	9.7%
2C	8.1%	8.4%	8.2%
3C	9.5%	9.7%	9.7%
4C	8.7%	8.3%	8.1%
1N	8.3%	8.7%	9.0%
2N	7.6%	7.2%	6.8%
3N	9.0%	8.5%	8.1%
4N	8.1%	7.7%	7.2%