



New Hampshire Retirement System  
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September 8, 2020

**FROM:** NHRS Board of Trustees  
George P. Lagos, Executive Director

**TO:** Political Subdivisions, including Municipalities, School and Village Districts, Counties, and others

**SUBJECT:** **EMPLOYER CONTRIBUTION RATES – POLITICAL SUBDIVISIONS  
EFFECTIVE JULY 1, 2021 – JUNE 30, 2023**

Pursuant to RSA 100-A:16, III, and the actuarial valuation of June 30, 2019, the New Hampshire Retirement System Board of Trustees at its September 8, 2020, meeting certified the following political subdivision employer rates of contribution due the retirement system beginning July 1, 2021, and ending June 30, 2023. Employers shall ensure that these rates are implemented for Earnable Compensation paid on and after July 1, 2021.

**POLITICAL SUBDIVISION EMPLOYER CONTRIBUTION RATES  
EFFECTIVE JULY 1, 2021 – JUNE 30, 2023**

	<u>Pension Percentage</u>	<u>Medical Subsidy Percentage</u>	<u>Total Employer Percentage</u>
<b><u>GROUP I</u></b>			
Employees	13.75%	0.31%	<b>14.06%</b>
Teachers	19.48%	1.54%	<b>21.02%</b>
<b><u>GROUP II</u></b>			
Police	30.67%	3.21%	<b>33.88%</b>
Fire	29.78%	3.21%	<b>32.99%</b>

The employer contribution rates must be applied to the covered payroll for each respective membership classification.

Please refer any questions regarding this memo to: [info@nhrs.org](mailto:info@nhrs.org)



## Employer Contribution Rates

Employer contribution rates are set every two years. The rates are based on a biennial actuarial valuation, which is a model of expected liabilities based on reasonable actuarial assumptions, including the rates of investment return and payroll growth, eligibility for the various classes of benefits, and the projected life expectancies of members and retirees. State law (RSA 100-A:16, III) requires that NHRS trustees use this valuation to set employer contribution rates at a level necessary to keep the retirement system on track to meet its long-term obligations; the New Hampshire Constitution (Part I, Article 36-a) requires employers to pay those rates in full. For more information on how rates are determined, see FAQ: Employer Contribution Rates.

### Employer Rates for Fiscal Years 2020 and 2021

#### Municipal Employer Contribution Rates for July 1, 2019 - June 30, 2021

*The rates below apply to counties, cities and towns, school districts and all other participating political subdivisions except the State of New Hampshire.*

	Pension Percentage	Medical Subsidy Percentage	Total Employer Percentage
<b>GROUP I</b>			
Employees	10.88%	0.29%	<b>11.17%</b>
Teachers	15.99%	1.81%	<b>17.80%</b>
<b>GROUP II</b>			
Police	24.77%	3.66%	<b>28.43%</b>
Fire	26.43%	3.66%	<b>30.09%</b>

#### State of NH Employer Contribution Rates for July 1, 2019 - June 30, 2021

*The rates below apply to state agencies and other component units of state government.*

	Pension Percentage	Medical Subsidy Percentage	Total Employer Percentage
<b>GROUP I</b>			
Employees	10.88%	1.05%	<b>11.93%</b>
<b>GROUP II</b>			
Police	24.77%	3.66%	<b>28.43%</b>
Fire	26.43%	3.66%	<b>30.09%</b>

## Employer Rates for Fiscal Years 2018 and 2019

### Municipal Employer Contribution Rates for July 1, 2017 - June 30, 2019

*The rates below apply to counties, cities and towns, school districts and all other participating political subdivisions except the State of New Hampshire.*

	Pension Percentage	Medical Subsidy Percentage	Total Employer Percentage
<b>GROUP I</b>			
Employees	11.08%	0.30%	<b>11.38%</b>
Teachers	15.70%	1.66%	<b>17.36%</b>
<b>GROUP II</b>			
Police	25.33%	4.10%	<b>29.43%</b>
Fire	27.79%	4.10%	<b>31.89%</b>

### State of NH Employer Contribution Rates for July 1, 2017 - June 30, 2019

*The rates below apply to state agencies and other component units of state government.*

	Pension Percentage	Medical Subsidy Percentage	Total Employer Percentage
<b>GROUP I</b>			
Employees	11.08%	1.07%	<b>12.15%</b>
<b>GROUP II</b>			
Police	25.33%	4.10%	<b>29.43%</b>
Fire	27.79%	4.10%	<b>31.89%</b>

### Downloads

- Municipal Employer Contribution Rates for July 1, 2019 - June 30, 2021
- State of NH Employer Contribution Rates for July 1, 2019 - June 30, 2021
- Municipal Employer Contribution Rates for July 1, 2017 - June 30, 2019
- State of NH Employer Contribution Rates for July 1, 2017 - June 30, 2019
- Historical Employer Contribution Rates Since 1971

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**2021 New Hampshire Retirement Impacts of Employer Contribution 7/1/21 Increases:**

• Police	\$	264,293.22	GRP II POLICE 7/1/21 rate increase from 28.43% to 33.88%
• Fire	\$	45,730.48	GRP II FIRE 7/1/21 rate Increase from 30.09% to 32.99%
Finance	\$	6,216.53	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%
Planning	\$	3,314.23	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%
HR	\$	2,657.82	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%
Assessing	\$	3,548.08	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%
Info Systems	\$	2,460.04	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%
Recreation Admin	\$	-	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%
Town Clerk	\$	781.83	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%
Library	\$	8,031.85	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%
All Public Works	\$	28,055.65	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%
** Town Manager	\$	3,126.66	GRP I EMPLOYEE 7/1/21 rate increase from 11.17% to 14.06%

<b>General Fund</b>	<b>\$ 368,216.40</b>	<b>\$0.09 Impact on 2021 Municipal Tax Rate</b>
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BCTV	\$	1,822.28
SEWER	\$	967.72

**Total All Funds: \$ 371,006.40**

- Police and Fire also includes civilian payroll but Police includes more civilian.
- \*\* Although all costs related to department head merit is budgeted under Town Manager, for this exercise department head NH retirement impacts are shown in the actual department lines.

**2021 New Hampshire Retirement Summary of Changes:**

	1/1/21 TO 6/30/21	7/1/21 TO 12/31/21	Change	% Change
<b>NHRS POLICE: GROUP II POLICE</b>	<b>28.43%</b>	<b>33.88%</b>	<b>5.45%</b>	<b>19.17%</b>
<b>NHRS FIRE: GROUP II FIRE</b>	<b>30.09%</b>	<b>32.99%</b>	<b>2.90%</b>	<b>9.64%</b>
<b>NHRS CIVILIAN: GROUP I MUNICIPAL EE</b>	<b>11.17%</b>	<b>14.06%</b>	<b>2.89%</b>	<b>25.87%</b>