

TYPE OF RETIREMENT	RETIREMENT CODE	EMPLOYEE'S RATE	EMPLOYER'S RATE	MATCHING LIFE & DIS	SHARE PERS	ACCOUNT CODE
1. Kansas Public Employees Retirement Contributions (KPERs) Working After Retirement Working After Retirement Working After Retirement Working After Retirement Working After Retirement Tier 2 Tier 3	P	6.0%	14.23%	0.00%		518100
	E & G			0.00%		518100
	AC		14.23%			518100
	ANC		0.00%			518100
	AU		15.22%			518100
	AXD		30.00%			518100
	ALE		14.23%			518100
	PT2	6.0%	14.23%	0.00%		518100
PT3	6.0%	14.23%	0.00%		518100	
2. Kansas Public Employees Retirement Contributions-Elected Official, not a member of the Legislature, filing Special Election	H1	6.0%	14.23%	0.00%		518100
	H2	2.0%	14.23%	0.00%		518100
3. Kansas Police and Fireman's Retirement System (KPERs)	F1	7.15%	21.93%			518800
	C1	7.15%	21.93%			518800
	F2	7.15%	21.93%			518800
	C2	7.15%	21.93%			518800
	U	7.15%	21.93%			518800
4. Corrections Officers Retirement (KPERs) Group A, Group B, or Group C          Tier 2 Tier 2 Tier 2	DA			0.00%		518700
	DB			0.00%		518700
	DC			0.00%		518700
	IA			0.00%		518700
	IB			0.00%		518700
	IC			0.00%		518700
	XA	6.0%	14.51%	0.00%		518700
	XB	6.0%	15.37%	0.00%		518700
	XC	6.0%	15.37%	0.00%		518700
	XAT2	6.0%	14.51%	0.00%		518700
	XBT2	6.0%	15.37%	0.00%		518700
XCT2	6.0%	15.37%	0.00%		518700	
5. TIAA-CREF Members Board of Regents Institutions	MX			0.00%		518500
	PX	5.5%	8.5%			518300
	PX			0.00%	(A)	518500
	PX				(A)	518400
	TX	5.5%	8.5%			518300
	TX			0.00%		518500
	TX				(A)	518400
YX					518500	
6. TIAA-CREF Members Agencies other than Board of Regents Institutions	WX	5.0%	5.0%			518300
	WX			0.00%		518500
	WX				(A)	518400
	ZX	5.0%	5.0%			518300
	ZX			0.00%		518500
ZX				(A)	518400	
7. District Court Judges and Supreme Court Justices	J1	6.0%	17.26%	0.00%		518600
	J2	2.0%	17.26%	0.00%		518600
	J3	2.0%	17.26%	0.00%		518600
8. State officers electing to enter into a participation agreement whereby the employer pays 8% to Deferred Compensation	V		8.0%			519400
	V			0.00%		518100

(A) HB 2014 (passed in the 2003 legislative session) authorizes the issuance of Revenue Bonds to finance the 'unfunded accrued pension liability' of the Kansas Public Employees Retirement System. Because of this legislation, Regent Institutions no longer make the 'TIAA prior service only' contribution.