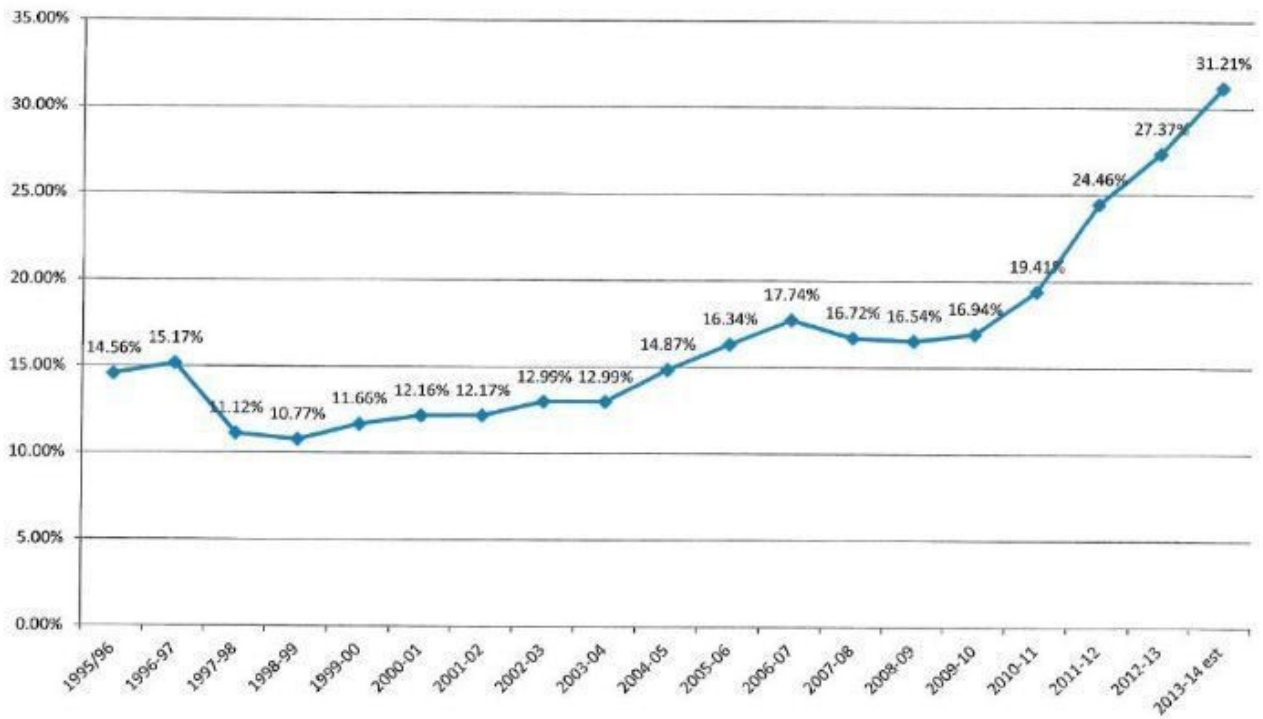


Historical MPSERS Rate



The percentage figures are the amount charged to employers times an employee's wages. For example, in the 2011-12 school year, an employee earning a salary of \$50,000 costs a school district an additional \$12,230 in retirement contribution. This figure does not include the employer's contribution to social security (FICA), currently an additional 7.65% of wages.