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# The Retirement Systems of Alabama

David G. Bronner, CEO  
 Donald L. Yancey, Deputy Director

June 27, 2016

**TO:** TRS Participating Units  
**FROM:** RSA Accounting  
**SUBJECT:** FY 2017 Employer Contribution Rates & Factors

**This letter should be forwarded to your Accounting and Payroll Departments. Please retain this letter as it contains important information related to your unit's fiscal year 2017 employer contribution rates and factors that are to be changed for the October 2016 contribution report due on November 1, 2016.**

Your unit's contribution rates and factors for fiscal year 2017 (October 1, 2016 through September 30, 2017) are shown in the chart below.

<b>FY 2017 TRS Employer Contribution Rate</b>		
	<b>Tier 1 Employees</b>	<b>Tier 2 Employees</b>
Employer Contribution Rate		
Normal	2.00%	0.81%
Accrued Liability	9.65	9.65
Death Benefit	0.02	0.02
Term Life	0.01	0.01
Administration	0.33	0.33
<b>Total ER Contribution Rate</b>	<b><u>12.01%</u></b>	<b><u>10.82%</u></b>
Employee Contribution Rate		
Regular Employee	7.50%	6.00%
FLC* Employee	8.50%	7.00%
Employer Contribution Factor		
Regular Employee	1.601333	1.803333
FLC* Employee	1.412941	1.545714
*FLC= Firefighters, Law Enforcement, and Correctional Officers		

**Note:** Your new contribution factors should be changed for the October 2016 contribution report due November 1, 2016.