



# The Retirement Systems of Alabama

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June 8, 2021

**TO:** TRS Participating Units  
**FROM:** RSA Accounting  
**SUBJECT:** FY 2022 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 2022 employer contribution rates and factors. These factors will begin to be applied to the first payroll where the PAY PERIOD END DATE is on or after October 1, 2021 per your unit's DPAS payroll schedule.**

Your unit's contribution rates and factors for fiscal year 2022 (October 1, 2021 through September 30, 2022) are shown in the chart below.

**\*\*Please update your Tier 2 member contribution rates per House Bill 93.**

<b>FY 2022 TRS Employer Contribution Rate</b>		
	<b>Tier 1 Employees</b>	<b>Tier 2 Employees</b>
Employer Contribution Rate		
Normal	2.35%	1.24%
Accrued Liability	9.72	9.72
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>12.43%</u></b>	<b><u>11.32%</u></b>
Employee Contribution Rate		
Regular Employee	7.50%	<b>6.20%**</b>
FLC* Employee	8.50%	<b>7.20%**</b>
Employer Contribution Factor		
Regular Employee	1.657333	1.825806
FLC* Employee	1.462352	1.572222

\*FLC= Firefighters, Law Enforcement, and Correctional Officers

**\*\*Please update your Tier 2 member contribution rates per House Bill 93.**

**Note: These factors will begin to be applied to the first payroll where the PAY PERIOD END DATE is on or after October 1, 2021 per your unit's DPAS payroll schedule.**