

Employment Year	Employee	Federal Match	Employer		Post Retirement Statutory Fee		Higher Education Surcharge
			K-12 Schools, Career Tech, 2-Year Colleges & State Agencies (EESIP eligible)	Comprehensive & Regional 4-Year Colleges & Universities (non EESIP)	K-12 Schools, Career Tech, 2-Year Colleges & State Agencies (EESIP eligible)	Comprehensive & Regional 4-Year Colleges & Universities (non EESIP)	
2017	7.00%	7.70%	9.50%	8.55%	16.50%	15.55%	2.50%
2016	7.00%	8.25%	9.50%	8.55%	16.50%	15.55%	2.50%
2015	7.00%	8.25%	9.50%	8.55%	16.50%	15.55%	2.50%
2014	7.00%	8.25%	9.50%	8.55%	16.50%	15.55%	2.50%
2013	7.00%	8.00%	9.50%	8.55%	16.50%	15.55%	2.50%