



# Memorandum

**2023-5**

**TO: PAYROLL/PERSONNEL OFFICERS--POLITICAL SUBDIVISIONS**

**FROM: NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**DATE: JULY 2023**

**SUBJECT: RETIREMENT PLAN EMPLOYER CONTRIBUTION CHANGES EFFECTIVE JANUARY 1, 2024**

Due to legislation and Board action, the retirement employer contribution for various NDPERS retirement plans will increase effective January 1, 2024. Neither the employee contribution nor the RHIC contribution (if applicable) will change.

Employers will need to adjust the contribution rates in their payroll system for the January 2024 reporting month. This will ensure the right amounts are paid to NDPERS. If there are any payroll errors, they will be visible after submitting your Payroll Report in Employer Self Service (ESS).

Please see the following details regarding the changes:

**Main Plan:**

Current Employer Contribution	<b>New Employer Contribution 1/1/2024</b>
7.12%	8.12%

**Main 2020 Plan:**

Current Employer Contribution	<b>New Employer Contribution 1/1/2024</b>
8.26%	9.26%

**Public Safety with Prior Service:**

Current Employer Contribution	<b>New Employer Contribution 1/1/2024</b>
9.81%	11.40%

**Public Safety without Prior Service:**

Current Employer Contribution	<b>New Employer Contribution 1/1/2024</b>
7.93%	9.16%

If you have any questions, please feel free to contact us.