

353.65 CONTRIBUTIONS.

Subdivision 1. **Fund established.** The public employees police and fire fund is established for police officers and firefighters who meet the eligibility criteria under section 353.64. Employee contributions, employer contributions, other than the excess contribution established by section 69.031, subdivision 5, paragraphs (2), clauses (b) and (c), and (3), and other amounts authorized by law, including all employee and employer contributions of members transferred must be deposited in the public employees police and fire fund.

Subd. 2. **Employee contribution rate.** (a) The employee contribution is an amount equal to the percent of the total salary of the member specified in paragraph (b). This contribution must be made by deduction from salary in the manner provided in subdivision 4. Where any portion of a member's salary is paid from other than public funds, the member's employee contribution is based on the total salary received from all sources.

(b) For calendar year 2006, the employee contribution rate is 7.0 percent. For calendar year 2007, the employee contribution rate is 7.8 percent. For calendar year 2008, the employee contribution rate is 8.6 percent. For calendar year 2009 and thereafter, the employee contribution rate is 9.4 percent.

Subd. 3. **Employer contribution rate.** (a) The employer contribution shall be an amount equal to the percent of the total salary of every member as specified in paragraph (b). This contribution shall be made from funds available to the employing subdivision by the means and in the manner provided in section 353.28.

(b) For calendar year 2006, the employer contribution rate is 10.5 percent. For calendar year 2007, the employer contribution rate is 11.7 percent. For calendar year 2008, the employer contribution rate is 12.9 percent. For calendar year 2009 and thereafter, the employer contribution rate is 14.1 percent.

Subd. 3a. [Repealed, 1999 c 222 art 4 s 20]

Subd. 4. **Contribution deductions.** The head of each department of the various governmental subdivisions is hereby directed to cause employee contributions to be deducted in the manner and subject to the terms provided in section 353.27, subdivision 4.

Subd. 5. [Repealed, 1973 c 753 s 85]

Subd. 6. **Fund.** All contributions other than the excess contribution established by section 69.031, subdivision 5, paragraphs (2), clauses (b) and (c), and (3) shall be credited to the fund and all interest and other income of the fund shall be credited to said fund. The retirement fund shall

be disbursed only for the purposes herein provided. The expenses of said fund and the annuities herein provided upon retirement shall be paid from said fund.

Subd. 7. [Repealed, 1996 c 390 s 41]

History: *1959 c 650 s 33; 1965 c 714 s 6-8; Ex1967 c 53 s 6-8; 1971 c 297 s 5; 1973 c 753 s 69,70; 1979 c 216 s 18; 1987 c 296 s 6; 1988 c 709 art 5 s 22; 1989 c 319 art 6 s 3-5; 1992 c 432 art 2 s 18; 1993 c 352 s 1-3; 1994 c 528 art 2 s 12; 1994 c 632 art 3 s 56; 1995 c 262 art 4 s 1; 1999 c 222 art 4 s 8,9; 1Sp2005 c 8 art 5 s 7,8*