

**353H.04 CONTRIBUTIONS.**

Subdivision 1. **Member contributions.** (a) A member must make employee contributions equal to 8.82 percent of the member's salary.

(b) Employee contributions must be made by deduction from the member's salary, as defined in section 353.01, subdivision 10, in the manner provided in section 353.27, subdivision 4. If any portion of a member's salary is paid from a source other than public funds, the member's employee contribution must be based on the total salary received by the member from all sources.

Subd. 2. **Employer contributions.** (a) The employer of a member must make employer contributions equal to 7.5 percent of the member's salary.

(b) Employer contributions must be made from money available to the employing subdivision by the means and in the manner provided under section 353.28.

Subd. 3. **Deposit of contributions.** Employee contributions under subdivision 1, employer contributions under subdivision 2, and other amounts authorized by law, including investment return on invested fund assets, must be deposited in the fund.

Subd. 4. **Collection, correction, and reporting of contributions.** The requirements and procedures under sections 353.27 and 353.28 apply to employee and employer contributions under this section.

**History:** 2026 c 106 art 5 s 31