

| Institution Name (ORP)                                     | Contribution Rate (2004)                                                                                             |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| University of Alaska 1990                                  | Employer - 8.65%<br>Employee - 11.67%                                                                                |
| Arizona Board of Regents 1975                              | Employer - 7%<br>Employee - 7%                                                                                       |
| Arizona Community Colleges                                 | Employer - 5.2%<br>Employee - 5.2%                                                                                   |
| University of Colorado 1924                                | Employer - 10%<br>Employee - 5%                                                                                      |
| Colorado State University 1992                             | Employer - 9%<br>Employee - 8%                                                                                       |
| University of Northern Colorado 1992                       | Employer - 11.5%<br>Employee - 8%                                                                                    |
| University of Southern Colorado and Ft. Lewis College 1994 | <b>USC</b><br>Employer - 11.1%<br>Employee - 8%<br><b>Ft. Lewis</b><br>Employer - 11.4%<br>Employee - 8%             |
| Idaho ORP 1990                                             | Employer - 7.72%<br>Employee - 6.97%                                                                                 |
| Idaho Community Colleges 1997                              | Employer - 7.72%<br>Employee - 6.97%                                                                                 |
| Montana University System 1988, 2002                       | <b>FACULTY</b><br>Employer - 4.956%<br>Employee - 7.044%<br><br><b>STAFF</b><br>Employer - 4.49%<br>Employee - 6.90% |
| University of Nebraska 1961                                | <b>Optional</b><br>Employer - 6%<br>Employee - 3.5%<br>Or<br>Employer - 7.5%<br>Employee - 5.5%                      |
| Nebraska State Colleges 1964                               | Employer - 7.5%<br>Employee - 6%                                                                                     |

| Nebraska Community Colleges<br>1964                            | Employer - 5.50%, 6.50%, 7.50%<br>Employee - 5.50%, 6.50%, 7.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                          |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|--------------------------|-------|----------------|----------------|------|-------|----|-------------------------|-----------------------------------|--------------------------|-----|------|------|-------|------|------|------|-------|------|
| University of Nevada System<br>1972                            | Employer - 10%<br>Employee - 10%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                          |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| New Mexico Alternate Retirement<br>Plan 1991                   | Employer - 8.60%<br>Employee - 7.6%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                          |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| North Dakota University System<br>1964 (Single Plan)           | <p><b>Class I</b> - Teaching and research faculty with ranks of professor or associate professor, research personnel with equivalent rank, and executive and administrative staff.</p> <p><b>Class II</b> - Teaching and research faculty with ranks of assistant professor or instructor, research personnel and lecturers with equivalent rank, and professional staff.</p> <p><b>Class I:</b></p> <table border="1"> <thead> <tr> <th><u>Years of Service</u></th> <th><u>Institution's Contribution</u></th> <th><u>Your Contribution</u></th> </tr> </thead> <tbody> <tr> <td>&lt;= 10</td> <td>9.5% of salary</td> <td>1.5% of salary</td> </tr> <tr> <td>&gt; 10</td> <td>10.0%</td> <td>2%</td> </tr> </tbody> </table> <p><b>Class II:</b></p> <table border="1"> <thead> <tr> <th><u>Years of Service</u></th> <th><u>Institution's Contribution</u></th> <th><u>Your Contribution</u></th> </tr> </thead> <tbody> <tr> <td>&lt; 3</td> <td>4.5%</td> <td>0.5%</td> </tr> <tr> <td>&lt;= 10</td> <td>9.5%</td> <td>1.5%</td> </tr> <tr> <td>&gt; 10</td> <td>10.0%</td> <td>2.0%</td> </tr> </tbody> </table> | <u>Years of Service</u>  | <u>Institution's Contribution</u> | <u>Your Contribution</u> | <= 10 | 9.5% of salary | 1.5% of salary | > 10 | 10.0% | 2% | <u>Years of Service</u> | <u>Institution's Contribution</u> | <u>Your Contribution</u> | < 3 | 4.5% | 0.5% | <= 10 | 9.5% | 1.5% | > 10 | 10.0% | 2.0% |
| <u>Years of Service</u>                                        | <u>Institution's Contribution</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <u>Your Contribution</u> |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| <= 10                                                          | 9.5% of salary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1.5% of salary           |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| > 10                                                           | 10.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2%                       |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| <u>Years of Service</u>                                        | <u>Institution's Contribution</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <u>Your Contribution</u> |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| < 3                                                            | 4.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0.5%                     |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| <= 10                                                          | 9.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1.5%                     |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| > 10                                                           | 10.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2.0%                     |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| Oregon State System Of Higher<br>Education 1967 (amended 1996) | <p><b>PERS I</b><br/>Employer - 9.49%<br/>Employee - 6%</p> <p><b>PERS II</b><br/>Employer - 8.52%<br/>Employee - 6%<br/>(amended 1996)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                          |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| Oregon Health Sciences<br>University 1996                      | As of 7/2001<br>Employer - 12%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                          |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| Texas ORP 1968                                                 | Faculty, Admin, and Professional<br>Employer - 6%<br>Employee - 6.65%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                          |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |
| Utah System of Higher Education<br>1923                        | Employer - 14.2%<br>Employee - 0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                          |                                   |                          |       |                |                |      |       |    |                         |                                   |                          |     |      |      |       |      |      |      |       |      |

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|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Washington State Institutions of Higher Education 1939 | <b>Age &lt; 35:</b><br>Employer – 5%<br>Employee – 5%<br><b>Age 35 – 50:</b><br>Employer – 7.5%<br>Employee – 7.5%<br><b>Age 50 and above:</b><br>Employer – 10%<br>Employee – 10% |
| Wyoming ORP – 1970                                     | Employer – 11.25%<br>Employee – 0%                                                                                                                                                 |