§ 182. Rates of contribution. 1. Employer contributions. In the case of any electing employee initially appointed on or before June thirtieth, nineteen hundred ninety-two, the state shall, during continuance of their employment, make contributions at the rate of nine percentum of that portion of their state salary upon which contributions are or may hereafter be paid to the secretary of the treasury of the United States pursuant to article three of the retirement and social security law and at the rate of twelve percentum of that portion of their state salary above said amount, out of moneys which shall be appropriated to the department for such purpose. In the case of any electing employee initially appointed on or after July first, nineteen hundred ninety-two, the state shall, during continuance of their employment, make contributions at the rate of eight percentum of their state salary during the first seven years of such employment and at the rate of ten percentum of their state salary, thereafter, out of moneys which shall be appropriated to the department for such purpose. For purposes of this subdivision, that portion of the employee's salary upon which contributions are paid to the secretary of the treasury of the United States pursuant to article three of the retirement and social security law shall not exceed sixteen thousand five hundred dollars, provided however, that effective October first, two thousand twenty-six, in the case of any electing employee initially appointed on or after April first, two thousand twelve, with respect to employees of the state university and the electing employer, with respect to employees of a community college, shall, during continuance of their employment, make contributions at the rate of nine percentum of their salary during the first seven years of such employment and at the rate of eleven percentum of their salary thereafter, out of monies which shall be appropriated to the state university or which shall be available to the electing employer for such purpose.

2. Employee contributions. In the case of any electing employee, contributions at the rate of three per centum of such electing employee's state salary shall be deducted by the state comptroller as the employee contribution, provided however, that such employee contribution shall be made by the state in accordance with subdivision one of this section during such period as (a) either section seventy-a

of the retirement and social security law or section five hundred twenty-eight of this title provides that the contribution of each member of the New York state employees' retirement system or the New York state teachers' retirement system in the employ of the state shall be reduced by at least eight per centum of such member's compensation, or (b) employee contributions to either such system are no longer required by reason of such system becoming noncontributory for state employees.

Notwithstanding any other law to the contrary, beginning April first, two thousand thirteen any electing employee appointed on or after April first, two thousand twelve, the rate at which each such employee shall contribute in any current plan year (January first to December thirty-first) shall be determined by reference to the wages of such member in the second plan year (January first to December thirty-first) preceding such current plan year as follows:

(a) members with wages of forty-five thousand dollars per annum or less shall contribute three per centum of annual wages;

(b) members with wages greater than forty-five thousand dollars per annum, but not more than fifty-five thousand dollars per annum shall contribute three and one-half per centum of annual wages;

(c) members with wages greater than fifty-five thousand dollars per annum, but not more than seventy-five thousand dollars per annum shall contribute four and one-half per centum of annual wages;

(d) members with wages greater than seventy-five thousand dollars per annum but not more than one hundred thousand dollars per annum shall contribute five and three-quarters per centum of annual wages; and

(e) members with wages greater than one hundred thousand dollars per annum shall contribute six per centum of annual wages.

Notwithstanding the foregoing, during each of the first three plan years (January first to December thirty-first) in which such member has established membership in the Education Department Optional Retirement Program, such employee shall contribute a percent of annual wages in accordance with the preceding schedule based upon a projection of annual wages provided by the employer, provided, however, that notwithstanding any other law to the contrary, on and after October first, two thousand twenty-six, the rate at which any electing employee who is subject to

this paragraph shall contribute in any current plan year (January first to December thirty-first) shall be determined by reference to the wages of such member in the second plan year (January first to December thirty-first) preceding such current plan year as follows:

(i) members with wages of seventy-five thousand dollars per annum or less shall contribute three per centum of annual wages;

(ii) members with wages greater than seventy-five thousand dollars per annum but not more than one hundred thousand dollars per annum shall contribute four per centum of annual wages;

(iii) members with wages greater than one hundred thousand dollars per annum but not more than one hundred twenty-five thousand dollars per annum shall contribute five and one-quarter per centum of annual wages; and

(iv) members with wages greater than one hundred twenty-five thousand dollars per annum shall contribute five and three-quarters per centum of annual wages.

3. Payment of contributions pursuant to subdivisions one and two of this section shall be made to the designated insurer or insurers upon audit and warrant of the state comptroller.