§ 392. 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, with respect to employees of state university, and the electing employer, with respect to employees of a community college, shall, during continuance of his employment, make contributions at the rate of nine percentum of that portion of their salary upon which contributions, if any, 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 any portion of their salary upon which such contributions are not paid, out of monies which shall be appropriated to state university or which shall be available to the electing employer for such purpose. In the case of any electing employee initially appointed on or after July first, nineteen hundred ninety-two, the state, 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 eight percentum of their salary during the first seven years of such employment and at the rate of ten 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, 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. For purposes of this subdivision, that portion of the employee's salary upon which contributions are or may thereafter be paid to the secretary of the treasury of the United States pursuant to article three of the retirement and social security law shall be deemed not to exceed sixteen thousand five hundred dollars.

1-a. Employer contributions. In the case of any electing employee excluded from or not encompassed within a negotiating unit within the meaning of article fourteen of the civil service law initially hired on or after July first, two thousand thirteen, the state and the electing employer shall, during the continuance of their employment, make contributions at the rate of eight per centum of their salary, provided however, that effective October first, two thousand twenty-six, the state and the electing employer shall, during the continuance of their employment, make contributions at the rate of nine percentum of their salary.

2. Employee contributions. (a) In the case of any electing employee, contributions at the rate of three percentum of his salary shall be deducted as the employee contribution by the comptroller, or by the appropriate fiscal officer with respect to an electing employer, provided however, that such employee contribution shall be made by (i) the state for employees other than those employed by an electing employer 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 percentum of his compensation or (b) employee contributions to either such system are no longer required by reason of such system becoming noncontributory for state employees, or (ii) by the electing employer in accordance with subdivision one of this section during such period as the contributions of any members of either the New York state employees' retirement system or the New York state teachers' retirement system or of any other public retirement system in this state in its employ shall (a) be reduced by at least eight percentum of their compensation in accordance with section seventy-a of the retirement and social security law or section five hundred twenty-nine of this title or section B3-36.1 or section B20-41.1 of the administrative code of the city of New York or (b) employee contributions to any such system of which any of its employees are members are no longer required by reasons of such system becoming non contributory for such employees; and provided further, however, that

such employee contribution with respect to the fiscal year of the city of New York beginning on July first, nineteen hundred seventy-two and ending on June thirtieth, nineteen hundred seventy-three shall be made by the electing employer in the case of any electing employee who is employed by a community college operated in such city, notwithstanding any of the foregoing provisions of this subdivision to the contrary.

(b) Notwithstanding any provision of paragraph (a) of this subdivision or any other provision of law to the contrary, but subject to the provisions of subdivision d of section six hundred thirteen of the retirement and social security law, in the case of any electing employee initially appointed on or after July first, nineteen hundred ninety-two who is employed by a community college subject to the provisions of this article which is operated in the city of New York, contributions at the rate of three percentum of his or her salary shall be deducted as the employee contribution by the appropriate fiscal officer with respect to such community college.

(c) Notwithstanding any other provision of this section or any other law to the contrary, (1) on and after April first, two thousand eight for a member who joined the optional retirement program established pursuant to this article before April first, two thousand twelve and who has ten or more years of membership in such optional retirement program, the state shall contribute one-third of the three percent employee contribution required pursuant to the provisions of this section on behalf of such employee; and (2) on and after April first, two thousand nine for a member who joined the optional retirement program established pursuant to this article before April first, two thousand twelve and who has ten or more years of membership in such optional retirement program, the state shall contribute two-thirds of the three percent employee contribution required pursuant to the provisions of this section on behalf of such employee; and (3) on and after April first, two thousand ten for a member who joined the optional retirement program established pursuant to this article before April first, two thousand twelve and who has ten or more years of membership in such optional retirement program, the state shall contribute the three percent employee contribution required pursuant to the provisions of this section on behalf of such employee. The provisions of this paragraph shall not apply to any electing employee who becomes a member of the optional retirement

program on or after April first, two thousand twelve.

(d) 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:

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

(ii) 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;

(iii) 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;

(iv) 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

(v) 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 State University 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 comptroller for employees of the state university and by the appropriate fiscal officer for employees of an electing employer.

4. In the case of an electing employee initially appointed on or after July first, nineteen hundred sixty-four, no contributions pursuant to subdivisions one and two of this section shall be made by the state or by the electing employer until his completion of one year of service and continuance in service thereafter. Employee contributions, if any, required during this initial year of service shall be deducted and held by the comptroller or by the appropriate fiscal officer of an electing employer. At the end of his initial year of service, a single contribution in an amount determined pursuant to subdivisions one and two of this section, with interest at the rate of four percentum per annum, shall be made by the state, upon audit and warrant of the comptroller, and by the appropriate fiscal officer for an electing employer, to the designated insurer or insurers, on behalf of such employee continued in service. In the case of an electing employee who does not continue in service with state university or with a community college beyond his initial year of service, the amount of employee contribution, if any, deducted from his salary shall be refunded to him, with interest at the rate of four percentum per annum.

5. The provisions of subdivision four of this section shall not apply to any electing employee other than an employee appointed for a

specified period of less than three months who, at the time of initial appointment, owns a contract determined by the board to be similar to those contracts to be purchased under the optional retirement program and issued by the designated insurer or insurers.