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June 8, 2026

TO: Certifying Officers, Alternate Benefit Program (ABP)

FROM: Michael Kusmierczyk, Manager
New Jersey Division of Pensions & Benefits (NJDPB)
Defined Benefit and Defined Contribution Plans Reporting Bureau

SUBJECT: Updated ABP Contributions Limits under Chapter 349, P.L. 2023

P.L. 2010, c. 31 (Chapter 31), established a limit on employer contributions to the Alternate Benefit Program (ABP) by providing there would be no contributions based on any portion of salary that exceeded the statutory maximum for Executive Branch department heads. Therefore, employers would contribute at a rate equal to eight percent of the member's base salary not to exceed the maximum annual salary of \$141,000 per calendar year.

P.L. 2023, c. 349 (Chapter 349) increased the maximum annual salary to \$210,000 effective January 16, 2024. Employers should note the increase on which employer pension contributions can be made for members of the ABP.

Additional information on retroactive contributions for calendar year 2024 and 2025 will be forthcoming.

Additional Information

If you have any additional questions regarding Chapter 349, P.L. 2023 or any of the information provided in this letter, contact the NJDPB's Office of Client Services at (609) 292-7524, or send an email to: pensions.nj@treas.nj.gov