

FY2016-17 Employer Contribution Rates: K12, ISD, Charter/PSA, District Library, and Community College

Active Members		Basic/MIP with Premium Subsidy	Pension Plus with Premium Subsidy	Pension Plus with PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF
DB CONTRIBUTIONS								
PENSION CONTRIBUTIONS								
Pension Normal Cost		3.76%	3.13%	3.13%	0.00%	0.00%	0.00%	3.76%
Pension UAAL		13.91%	13.91%	13.91%	13.91%	13.91%	13.91%	13.91%
Pension Early Retirement Incentive		1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%
Pension Total Rate		19.03%	18.40%	18.40%	15.27%	15.27%	15.27%	19.03%
HEALTH CONTRIBUTIONS								
Health Normal Cost		0.22%	0.22%	0.00%	0.00%	0.22%	0.00%	0.00%
Health UAAL		5.69%	5.69%	5.69%	5.69%	5.69%	5.69%	5.69%
Health Total Rate		5.91%	5.91%	5.69%	5.69%	5.91%	5.69%	5.69%
DTL2 Records	DB Contribution Total	24.94%	24.31%	24.09%	20.96%	21.18%	20.96%	24.72%
DC CONTRIBUTIONS								
DC Employer Contributions		0.00%	1.00%	1.00%	3.00%	4.00%	4.00%	0.00%
Personal Healthcare Fund		0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%
DTL4 Records	DC Contribution Total	0.00%	1.00%	3.00%	5.00%	4.00%	6.00%	2.00%

The table below is provided for budgeting purposes only; changes to employer contribution rates used in payroll reporting¹ are not required. The MPSERS UAAL Stabilization Rate² is the estimated statewide impact on 2015-16 MPSERS UAAL Rate Stabilization funding. Because legislation calls for utilizing each entity's prior year salary as a base for distribution, the amount paid to each district will vary from the amount the district sets up as liability using that rate and current year payroll. The Total Rate³ is the estimated annual level percentage of the MPSERS payroll contribution rate.

Employer Defined Benefit (DB) Contribution Rates with MPSERS UAAL Rate Stabilization Amount:

DB Rate Charged on Reported Payroll: ¹	24.94%	24.31%	24.09%	20.96%	21.18%	20.96%	24.72%
MPSERS UAAL Stabilization Rate: ²	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%
Total Rate:³	36.64%	36.01%	35.79%	32.66%	32.88%	32.66%	36.42%

- 1 - Rate charged through normal payroll reporting process.
- 2 - Rate charged through monthly MPSERS UAAL Rate Stabilization Amount invoice.
- 3 - Total combined rates. **"Total Rate" is to be used for budgeting purposes only.**

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Retirees		Basic/MIP with Premium Subsidy*	Pension Plus with Premium Subsidy	Pension Plus with PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF
DB CONTRIBUTIONS								
PENSION CONTRIBUTIONS								
Pension Normal Cost		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pension UAAL		0.00%	13.91%	13.91%	13.91%	13.91%	13.91%	13.91%
Pension Early Retirement Incentive		0.00%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%
Pension Total Rate		0.00%	15.27%	15.27%	15.27%	15.27%	15.27%	15.27%
HEALTH CONTRIBUTIONS								
Health Normal Cost		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Health UAAL		0.00%	5.69%	5.69%	5.69%	5.69%	5.69%	5.69%
Health Total Rate		0.00%	5.69%	5.69%	5.69%	5.69%	5.69%	5.69%
DTL2 Records	DB Contribution Total	0.00%	20.96%	20.96%	20.96%	20.96%	20.96%	20.96%
DC CONTRIBUTIONS**								
DC Employer Contributions		0.00%	1.00%	1.00%	3.00%	4.00%	4.00%	0.00%
Personal Healthcare Fund		0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%
DTL4 Records	DC Contribution Total	0.00%	1.00%	3.00%	5.00%	4.00%	6.00%	2.00%
* Effective July 1, 2014, UAAL of 20.96% is charged only for former qualified participants working in any position and hired either directly or indirectly. **DC contributions are charged for <i>directly</i> hired qualified participants and former qualified participants only.								

The table below is provided for budgeting purposes only; changes to employer contribution rates used in payroll reporting¹ are not required. The MPSERS UAAL Stabilization Rate² is the estimated statewide impact on 2015-16 MPSERS UAAL Rate Stabilization funding. Because legislation calls for utilizing each entity's prior year salary as a base for distribution, the amount paid to each district will vary from the amount the district sets up as liability using that rate and current year payroll. The Total Rate³ is the estimated annual level percentage of the MPSERS payroll contribution rate.A2

Employer Defined Benefit (DB) Contribution Rates with MPSERS UAAL Rate Stabilization Amount:

DB Rate Charged on Reported Payroll: ¹	0.00%	20.96%	20.96%	20.96%	20.96%	20.96%	20.96%
MPSERS UAAL Stabilization Rate: ²	0.00%	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%
Total Rate:³	0.00%	32.66%	32.66%	32.66%	32.66%	32.66%	32.66%

- 1 - Rate charged through normal payroll reporting process.
- 2 - Rate charged through monthly MPSERS UAAL Rate Stabilization Amount invoice.
- 3 - Total combined rates. **"Total Rate" is to be used for budgeting purposes only.**