

**Updated FY2017-18 Employer Contribution Rates: K12, ISD, Charter/PSA, District Library, and Community College**

<b>Active Members</b>		<b>Basic/MIP with Premium Subsidy</b>	<b>Pension Plus with Premium Subsidy</b>	<b>Pension Plus with PHF</b>	<b>Pension Plus to DC with PHF</b>	<b>Basic/MIP to DC with Premium Subsidy</b>	<b>Basic/MIP to DC with PHF</b>	<b>Basic/MIP with PHF</b>
<b>DB CONTRIBUTIONS</b>								
<b>PENSION CONTRIBUTIONS</b>								
Pension Normal Cost		4.35%	3.07%	3.07%	0.00%	0.00%	0.00%	4.35%
Pension UAAL		12.18%	12.18%	12.18%	12.18%	12.18%	12.18%	12.18%
Pension Early Retirement Incentive		1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%
<b>Pension Total Rate</b>		<b>17.89%</b>	<b>16.61%</b>	<b>16.61%</b>	<b>13.54%</b>	<b>13.54%</b>	<b>13.54%</b>	<b>17.89%</b>
<b>HEALTH CONTRIBUTIONS</b>								
Health Normal Cost		0.25%	0.25%	0.00%	0.00%	0.25%	0.00%	0.00%
Health UAAL		7.42%	7.42%	7.42%	7.42%	7.42%	7.42%	7.42%
<b>Health Total Rate</b>		<b>7.67%</b>	<b>7.67%</b>	<b>7.42%</b>	<b>7.42%</b>	<b>7.67%</b>	<b>7.42%</b>	<b>7.42%</b>
<b>DTL2 Records</b>	<b>DB Contribution Total</b>	<b>25.56%</b>	<b>24.28%</b>	<b>24.03%</b>	<b>20.96%</b>	<b>21.21%</b>	<b>20.96%</b>	<b>25.31%</b>
<b>DC CONTRIBUTIONS</b>								
<i>The matching rates on this table reflect the maximum employer match. See the Member Benefit Plan link on the Employer Reporting website for more information.</i>								
Employer Contributions - Mandatory		0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%
Employer Contributions - Matching		0.00%	1.00%	1.00%	3.00%	0.00%	0.00%	0.00%
Personal Healthcare Fund - Matching		0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%
<b>DTL4 Records</b>	<b>DC Contribution Total</b>	<b>0.00%</b>	<b>1.00%</b>	<b>3.00%</b>	<b>9.00%</b>	<b>4.00%</b>	<b>6.00%</b>	<b>2.00%</b>

The table below is provided for budgeting purposes only; changes to employer contribution rates used in payroll reporting<sup>1</sup> are not required. The MPSERS UAAL Stabilization Rate<sup>2</sup> is the estimated statewide impact on 2016-17 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 Rate<sup>3</sup> 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: <sup>1</sup>	25.56%	24.28%	24.03%	20.96%	21.21%	20.96%	25.31%
MPSERS UAAL Stabilization Rate: <sup>2</sup>	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%
<b>Total Rate:<sup>3</sup></b>	<b>36.88%</b>	<b>35.60%</b>	<b>35.35%</b>	<b>32.28%</b>	<b>32.53%</b>	<b>32.28%</b>	<b>36.63%</b>

- 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.**

**Updated FY2017-18 Employer Contribution Rates:** K12, ISD, Charter/PSA, District Library, and Community College

<b>Retirees</b>		<b>Basic/MIP with Premium Subsidy*</b>	<b>Pension Plus with Premium Subsidy**</b>	<b>Pension Plus with PHF**</b>	<b>Pension Plus to DC with PHF**</b>	<b>Basic/MIP to DC with Premium Subsidy**</b>	<b>Basic/MIP to DC with PHF**</b>	<b>Basic/MIP with PHF**</b>
<b>DB CONTRIBUTIONS</b>								
<b>PENSION CONTRIBUTIONS</b>								
Pension Normal Cost		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pension UAAL		0.00%	12.18%	12.18%	12.18%	12.18%	12.18%	12.18%
Pension Early Retirement Incentive		0.00%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%
<b>Pension Total Rate</b>		0.00%	<b>13.54%</b>	<b>13.54%</b>	<b>13.54%</b>	<b>13.54%</b>	<b>13.54%</b>	<b>13.54%</b>
<b>HEALTH CONTRIBUTIONS</b>								
Health Normal Cost		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Health UAAL		0.00%	7.42%	7.42%	7.42%	7.42%	7.42%	7.42%
<b>Health Total Rate</b>		0.00%	<b>7.42%</b>	<b>7.42%</b>	<b>7.42%</b>	<b>7.42%</b>	<b>7.42%</b>	<b>7.42%</b>
<b>DTL2 Records</b>	<b>DB Contribution Total</b>	<b>0.00%</b>	<b>20.96%</b>	<b>20.96%</b>	<b>20.96%</b>	<b>20.96%</b>	<b>20.96%</b>	<b>20.96%</b>
<b>DC CONTRIBUTIONS***</b>								
<i>The matching rates on this table reflect the maximum employer match. See the Member Benefit Plan link on the Employer Reporting website for more information.</i>								
Employer Contributions - Mandatory		0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%
Employer Contributions - Matching		0.00%	1.00%	1.00%	3.00%	0.00%	0.00%	0.00%
Personal Healthcare Fund - Matching		0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%
<b>DTL4 Records</b>	<b>DC Contribution Total</b>	<b>0.00%</b>	<b>1.00%</b>	<b>3.00%</b>	<b>9.00%</b>	<b>4.00%</b>	<b>6.00%</b>	<b>2.00%</b>
<p>* Effective December 16, 2015, PA 219 of 2015 requires UAAL of 20.96% to be charged for those:</p> <ul style="list-style-type: none"> <li>▪ hired directly or indirectly by a reporting unit and working in a critical shortage position.</li> <li>▪ retired between 07/01/2010 through 09/01/2015 and hired directly or indirectly by a reporting unit as a substitute teacher, school improvement facilitator or instructional coach.</li> </ul> <p>** UAAL of 20.96% is charged for qualified participants working in any position and hired directly.</p> <p>*** DC contributions are charged for directly hired qualified participants only.</p>								

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

DB Rate Charged on Reported Payroll: <sup>1</sup>	0.00%	20.96%	20.96%	20.96%	20.96%	20.96%	20.96%
MPSERS UAAL Stabilization Rate: <sup>2</sup>	0.00%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%
<b>Total Rate:<sup>3</sup></b>	<b>0.00%</b>	<b>32.28%</b>	<b>32.28%</b>	<b>32.28%</b>	<b>32.28%</b>	<b>32.28%</b>	<b>32.28%</b>

- 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.**