

## EMPLOYER CONTRIBUTIONS RATE TABLE

|   | FY2025-26                 | FY2026-27                 |
|---|---------------------------|---------------------------|
| <b>FICA</b> <sup>1</sup>                          | 7.65%                     | 7.65%                     |
| <b>RETIREMENT</b>                                 |                           |                           |
| STATE RETIREMENT (SCRS & State ORP):              |                           |                           |
| Retirement  | 18.41%                    | 18.41%                    |
| Incidental Death                                  | 0.15%                     | 0.15%                     |
| Total SCRS  | 18.56%                    | 18.56%                    |
| POLICE OFFICERS (PORS):                           |                           |                           |
| Retirement  | 20.84%                    | 20.84%                    |
| Incidental Death                                  | 0.20%                     | 0.20%                     |
| Accidental Death                                  | 0.20%                     | 0.20%                     |
| Total PORS  | 21.24%                    | 21.24%                    |
| JUDGES/SOLICITORS (JSRS):                         |                           |                           |
| Retirement  | 62.94%                    | 62.94%                    |
| RETIREE HEALTH SURCHARGE (SCRS/PORS) <sup>2</sup> | 6.10%                     | 6.10%                     |
| <b>INSURANCE</b>                                  | Calendar Year <b>2025</b> | Calendar Year <b>2026</b> |
| HEALTH (per subscriber):                          |                           |                           |
| Single  | \$6,325                   | \$6,618                   |
| Employee/Spouse                                   | \$13,306                  | \$13,944                  |
| Employee/Child                                    | \$10,871                  | \$11,363                  |
| Full Family                                       | \$17,392                  | \$18,214                  |
| <b>Composite Annual Premium</b>                   | <b>\$9,508</b>            | <b>\$9,946</b>            |
| DENTAL (per subscriber)                           |                           |                           |
| All fund sources                                  | \$161.76                  | \$161.76                  |
| WORKERS' COMP INSURANCE                           | Actual Bill + 10%         | Actual Bill + 10%         |
| UNEMPLOYMENT COMP INSURANCE                       | Actual Bill               | Actual Bill               |
| STATE LIFE INSURANCE (per employee)               | \$4.56                    | \$4.56                    |
| STATE LONG-TERM DISABILITY (per employee)         | \$38.64                   | \$38.64                   |

<sup>1</sup> The current FICA rate includes both Social Security (6.2%) and Medicare (1.45%) tax rates. The maximum taxable Social Security wage base is \$176,100 for 2025; the projected base for 2026 is \$183,600.

<sup>2</sup> The retiree health surcharge applies to wages for employees under SCRS, State ORP, & PORS retirement systems. The rate for FY 2026-27 is not yet available and is subject to change.