

EMPLOYER CONTRIBUTIONS RATE TABLE

	FY2024-25	FY2025-26
FICA ¹	7.65%	7.65%
RETIREMENT		
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) ²	6.35%	6.35%
INSURANCE	Calendar Year 2024	Calendar Year 2025
HEALTH (per subscriber):		
Single	\$5,724	\$6,325
Employee/Spouse	\$12,042	\$13,306
Employee/Child	\$9,536	\$10,871
Full Family	\$15,256	\$17,392
Composite Annual Premium	\$8,507	\$9,515
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

¹ The current FICA rate includes both Social Security (6.2%) and Medicare (1.45%) tax rates. The maximum taxable Social Security wage base is \$168,600 for 2024; the intermediate estimated wage base for 2025 and 2026 is \$174,900 and \$181,800, respectively.

² The retiree health surcharge applies to wages for employees under SCRS, State ORP, & PORS retirement systems. The rate for FY 2025-26 is not yet available and is subject to change.