EMPLOYER CONTRIBUTIONS RATE TABLE

	FY2026-27	FY2027-28
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]	*6.10%*	*6.10%*
INSURANCE	Calendar Year **2026**	Calendar Year **2027**
HEALTH (per subscriber):		
Single	$6,618	$6,618
Employee/Spouse	$13,944	$13,944
Employee/Child	$11,363	$11,363
Full Family	$18,214	$18,214
Composite Annual Premium	$9,978	$9,978
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

The current FICA rate includes both Social Security (6.2%) and Medicare (1.45%) tax rates.
The maximum taxable Social Security wage base is $184,500 for 2026; the projected base for

The retiree health surcharge applies to wages for employees under SCRS, State ORP, & PORS retirement systems. The rate for FY 2027-28 is not yet available and is subject to change.