

## EMPLOYER CONTRIBUTIONS RATE TABLE

	FY2023-24	FY2024-25
<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%
RETIREE HEALTH SURCHARGE (SCRS/PORS) <sup>2</sup>	6.35%	6.35%
JUDGES/SOLICITORS (JSRS):		
Retirement	62.94%	62.94%
<b>INSURANCE</b>	Calendar Year <b>2023</b>	Calendar Year <b>2024</b>
HEALTH (per subscriber):		
Single	\$ 5,557	\$ 5,724
Employee/Spouse	\$ 11,579	\$ 12,042
Employee/Child	\$ 9,082	\$ 9,536
Full Family	\$ 14,669	\$ 15,256
<b>Composite Annual Premium</b>	<b>\$ 8,200</b>	<b>\$ 8,507</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 \$160,200 for 2023; the intermediate estimated wage base for 2024 and 2025 is \$167,700 and \$174,900, respectively.

<sup>2</sup> The retiree health surcharge applies to wages for employees under SCRS, State ORP, & PORS retirement systems. The actual rate for FY 2024-25 will not be known until after the budget process has concluded.