

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

Active Members		Basic/MIP with Premium Subsidy	Pension Plus with Premium Subsidy	Pension Plus with PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF
DB CONTRIBUTIONS								
PENSION CONTRIBUTIONS								
Pension Normal Cost		4.35%	3.07%	3.07%	0.00%	0.00%	0.00%	4.35%
Pension UAAL		14.78%	14.78%	14.78%	14.78%	14.78%	14.78%	14.78%
Pension Early Retirement Incentive		1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%
Pension Total Rate		20.49%	19.21%	19.21%	16.14%	16.14%	16.14%	20.49%
HEALTH CONTRIBUTIONS								
Health Normal Cost		0.25%	0.25%	0.00%	0.00%	0.25%	0.00%	0.00%
Health UAAL		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
Health Total Rate		5.07%	5.07%	4.82%	4.82%	5.07%	4.82%	4.82%
DTL2 Records	DB Contribution Total	25.56%	24.28%	24.03%	20.96%	21.21%	20.96%	25.31%
DC CONTRIBUTIONS								
DC Employer Contributions		0.00%	1.00%	1.00%	3.00%	4.00%	4.00%	0.00%
Personal Healthcare Fund		0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%
DTL4 Records	DC Contribution Total	0.00%	1.00%	3.00%	5.00%	4.00%	6.00%	2.00%

The table below is provided for budgeting purposes only; changes to employer contribution rates used in payroll reporting¹ are not required. The MPSERS UAAL Stabilization Rate² 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 Rate³ 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: ¹	25.56%	24.28%	24.03%	20.96%	21.21%	20.96%	25.31%
MPSERS UAAL Stabilization Rate: ²	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%
Total Rate:³	36.88%	35.60%	35.35%	32.28%	32.53%	32.28%	36.63%

- 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.

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Retirees		Basic/MIP with Premium Subsidy*	Pension Plus with Premium Subsidy**	Pension Plus with PHF**	Pension Plus to DC with PHF**	Basic/MIP to DC with Premium Subsidy**	Basic/MIP to DC with PHF**	Basic/MIP with PHF**
DB CONTRIBUTIONS								
PENSION CONTRIBUTIONS								
Pension Normal Cost		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pension UAAL		0.00%	14.78%	14.78%	14.78%	14.78%	14.78%	14.78%
Pension Early Retirement Incentive		0.00%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%
Pension Total Rate		0.00%	16.14%	16.14%	16.14%	16.14%	16.14%	16.14%
HEALTH CONTRIBUTIONS								
Health Normal Cost		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Health UAAL		0.00%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
Health Total Rate		0.00%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
DTL2 Records	DB Contribution Total	0.00%	20.96%	20.96%	20.96%	20.96%	20.96%	20.96%
DC CONTRIBUTIONS***								
DC Employer Contributions		0.00%	1.00%	1.00%	3.00%	4.00%	4.00%	0.00%
Personal Healthcare Fund		0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%
DTL4 Records	DC Contribution Total	0.00%	1.00%	3.00%	5.00%	4.00%	6.00%	2.00%
<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"> • hired directly or indirectly by a reporting unit and working in a critical shortage position. • 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. <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>								

The table below is provided for budgeting purposes only; changes to employer contribution rates used in payroll reporting¹ are not required. The MPSERS UAAL Stabilization Rate² 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 Rate³ 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: ¹	0.00%	20.96%	20.96%	20.96%	20.96%	20.96%	20.96%
MPSERS UAAL Stabilization Rate: ²	0.00%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%
Total Rate:³	0.00%	32.28%	32.28%	32.28%	32.28%	32.28%	32.28%

- 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.