		Active Members Employee DB Contribution Rates (DTL2)			Active Members and Retirees Employee DC Contribution Rates (DTL4)			Active Members Employer DB Contribution Rates (DTL2)					Active Members and Retirees				Retirees Employer DB Contribution Rates (DTL2)						
													Employer DC Contribution Rates (DTL4)										
		DB	Premium	DB	DC	PHF		Pension Normal	Pension	Pension Early Retirement	Pension	Health Normal Healtl	Health	DB			•		Pension	Pension Early Retirement	Pension	Health	
Benefit Plan	Healthcare Plan	Contributions	Subsidy	TOTAL	Contributions	Contributions	DC TOTAL	Cost	UAAL	Incentive	Total	Cost UAAL		TOTAL	Mandatory	Matching*	PHF*	DC TOTAL	UAAL	Incentive	Total	UAAL	DB TOTA
Basic	Premium Subsidy		3.00%	3.00%				4.86%	12.03%	1.36%	18.25%	0.36% 7.57%	7.93%	26.18%									0.00%**
Basic	PHF					2.00%	2.00%	4.86%	12.03%	1.36%	18.25%	7.57%	7.57%	25.82%			2.00%	2.00%	12.03%	1.36%	13.39%	7.57%	20.96%
Basic 4%	Premium Subsidy	4.00%	3.00%	7.00%				4.86%	12.03%	1.36%	18.25%	0.36% 7.57%	7.93%	26.18%									0.00%**
Basic 4%	PHF	4.00%		4.00%		2.00%	2.00%	4.86%	12.03%	1.36%	18.25%	7.57%	7.57%	25.82%			2.00%	2.00%	12.03%	1.36%	13.39%	7.57%	20.96%
Basic DC Converted	Premium Subsidy		3.00%	3.00%	3.00%		3.00%		12.03%	1.36%	13.39%	0.36% 7.57%	7.93%	21.32%	4.00%	3.00%		7.00%	12.03%	1.36%	13.39%	7.57%	20.96%
Basic DC Converted	PHF				3.00%	2.00%	5.00%		12.03%	1.36%	13.39%	7.57%	7.57%	20.96%	4.00%	3.00%	2.00%	9.00%	12.03%	1.36%	13.39%	7.57%	20.96%
MIP Fixed	Premium Subsidy	3.90%	3.00%	6.90%				4.86%	12.03%	1.36%	18.25%	0.36% 7.57%	7.93%	26.18%									0.00%**
MIP Fixed	PHF	3.90%		3.90%		2.00%	2.00%	4.86%	12.03%	1.36%	18.25%	7.57%	7.57%	25.82%			2.00%	2.00%	12.03%	1.36%	13.39%	7.57%	20.96%
MIP Graded	Premium Subsidy							4.86%	12.03%	1.36%	18.25%	0.36% 7.57%	7.93%	26.18%									
Salary: \$0 - \$5,000.00		3.00%	3.00%	6.00%																			0.00%**
\$5,000.01 - \$15,000.00		3.60%	3.00%	6.60%																			0.0070
over \$15,000.00		4.30%	3.00%	7.30%																			
MIP Graded	PHF					2.00%	2.00%	4.86%	12.03%	1.36%	18.25%	7.57%	7.57%	25.82%			2.00%	2.00%					
Salary: \$0 - \$5,000.00		3.00%		3.00%															12.03%	1.36%	13.39%	7.57%	20.96%
\$5,000.01 - \$15,000.00		3.60%		3.60%															12.0070	1.0070	10.0070	7.07 70	20.0070
over \$15,000.00		4.30%		4.30%																			
MIP Plus	Premium Subsidy							4.86%	12.03%	1.36%	18.25%	0.36% 7.57%	7.93%	26.18%									
Salary: \$0 - \$5,000.00		3.00%	3.00%	6.00%																			0.00%**
\$5,000.01 - \$15,000.00		3.60%	3.00%	6.60%																			0.0070
over \$15,000.00		6.40%	3.00%	9.40%																			
MIP Plus	PHF					2.00%	2.00%	4.86%	12.03%	1.36%	18.25%	7.57%	7.57%	25.82%			2.00%	2.00%					
Salary: \$0 - \$5,000.00		3.00%		3.00%															12.03%	1.36%	13.39%	7.57%	20.96%
\$5,000.01 - \$15,000.00		3.60%		3.60%															12.0070	1.5070	13.5570	7.57 70	20.30 /0
over \$15,000.00		6.40%		6.40%																			
MIP 7%	Premium Subsidy	7.00%	3.00%	10.00%				4.86%	12.03%	1.36%	18.25%	0.36% 7.57%	7.93%	26.18%									0.00%**
MIP 7%	PHF	7.00%		7.00%		2.00%	2.00%	4.86%	12.03%	1.36%	18.25%		7.57%	25.82%			2.00%	2.00%	12.03%	1.36%	13.39%	7.57%	20.96%
MIP DC Converted	Premium Subsidy		3.00%	3.00%	3.00%		3.00%		12.03%	1.36%	13.39%	0.36% 7.57%	7.93%	21.32%	4.00%	3.00%		7.00%	12.03%	1.36%	13.39%	7.57%	20.96%
MIP DC Converted	PHF				3.00%	2.00%	5.00%		12.03%	1.36%	13.39%	7.57%	7.57%	20.96%	4.00%	3.00%	2.00%	9.00%	12.03%	1.36%	13.39%	7.57%	20.96%
Pension Plus	Premium Subsidy				2.00%		2.00%	3.07%	12.03%	1.36%	16.46%	0.36% 7.57%	7.93%	24.39%		1.00%		1.00%					
Salary: \$0 - \$5,000.00		3.00%	3.00%	6.00%															12.03%	1.36%	13.39%	7.57%	20.96%
\$5,000.01 - \$15,000.00		3.60%	3.00%	6.60%															.2.0070		. 0.00 /0		_0.0370
over \$15,000.00		6.40%	3.00%	9.40%																			
Pension Plus	PHF				2.00%	2.00%	4.00%	3.07%	12.03%	1.36%	16.46%	7.57%	7.57%	24.03%		1.00%	2.00%	3.00%					
Salary: \$0 - \$5,000.00		3.00%		3.00%															12.03%	1.36%	13.39%	7.57%	20.96%
\$5,000.01 - \$15,000.00		3.60%		3.60%															12.0070	1.0070	10.0076	1.51 /6	20.30 /
over \$15,000.00		6.40%		6.40%																			
Pension Plus 2	PHF	6.20%		6.20%	2.00%	2.00%	4.00%	6.20%	12.03%	1.36%	19.59%	7.57%	7.57%	27.16%		1.00%	2.00%	3.00%	12.03%	1.36%	13.39%	7.57%	20.96%
DC	PHF				3.00%	2.00%	5.00%		12.03%	1.36%	13.39%	7.57%	7.57%	20.96%	4.00%	3.00%	2.00%	9.00%		DC PHF do	not have Reti	ree Rates	

Authority: 1980 PA 300, as amended

<sup>\*</sup>The rates in these columns reflect the maximum employer match. See the Member Benefit Plan link on the Employer Reporting website for more information.

\*\*PA141 of 2018 may require employers to pay 20.96% UAAL on retirees who return to work. See the Working After Retirement - Employer Guide on the Employer Reporting website for more information.

## **Employer Defined Benefit (DB) Contribution Rates with MPSERS UAAL Rate Stabilization Amount**

The table below is provided for budgeting purposes only, not for caclulating payroll reporting rates. The MPSERS UAAL Stabilization Rate is the estimated statewide impact on 2017-2018 MPSERS UAAL Rate Stabilization funding. Because legislation calls for using each entity's prior-year salary as a base for distribution, the amount paid to each employer will vary from the amount the employer sets up as liability using that rate and current year payroll. The Total Rate is the estimated annual level percentage of the MPSERS payroll contribution rate.

			Active Members		Retirees					
Benefit Plan	Healthcare Plan	DB Rate Charged on Reported Payroll	MPSERS UAAL Stabilization Rate	Total Rate (To be used for budgeting purposes only)	DB Rate Charged on Reported Payroll	MPSERS UAAL Stabilization Rate	Total Rate (To be used for budgeting purposes only)			
Basic/MIP	Premium Subsidy	26.18%	12.21%	38.39%	0.00%	0.00%	0.00%**			
Basic/MIP	PHF	25.82%	12.21%	38.03%	20.96%	12.21%	33.17%			
Basic/MIP DC Converted	Premium Subsidy	21.32%	12.21%	33.53%	20.96%	12.21%	33.17%			
Basic/MIP DC Converted	PHF	20.96%	12.21%	33.17%	20.96%	12.21%	33.17%			
Pension Plus	Premium Subsidy	24.39%	12.21%	36.60%	20.96%	12.21%	33.17%			
Pension Plus	PHF	24.03%	12.21%	36.24%	20.96%	12.21%	33.17%			
Pension Plus 2	PHF	27.16%	12.21%	39.37%	20.96%	12.21%	33.17%			
DC	PHF	20.96%	12.21%	33.17%	DC PI	HF do not have Retiree	Rates			

<sup>\*\*</sup>PA 141 of 2018 may require employers to pay 20.96% UAAL on retirees who return to work. See the Working After Retirement - Employer Guide on the Employer Reporting website for more information.

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Authority: 1980 PA 300, as amended