

FY2016-17 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 | | 3.76% | 3.13% | 3.13% | 0.00% | 0.00% | 0.00% | 3.76% |
| Pension UAAL | | 13.91% | 13.91% | 13.91% | 13.91% | 13.91% | 13.91% | 13.91% |
| Pension Early Retirement Incentive | | 1.36% | 1.36% | 1.36% | 1.36% | 1.36% | 1.36% | 1.36% |
| Pension Total Rate | | 19.03% | 18.40% | 18.40% | 15.27% | 15.27% | 15.27% | 19.03% |
| HEALTH CONTRIBUTIONS | | | | | | | | |
| Health Normal Cost | | 0.22% | 0.22% | 0.00% | 0.00% | 0.22% | 0.00% | 0.00% |
| Health UAAL | | 5.69% | 5.69% | 5.69% | 5.69% | 5.69% | 5.69% | 5.69% |
| Health Total Rate | | 5.91% | 5.91% | 5.69% | 5.69% | 5.91% | 5.69% | 5.69% |
| DTL2 Records | DB Contribution Total | 24.94% | 24.31% | 24.09% | 20.96% | 21.18% | 20.96% | 24.72% |
| 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 2015-16 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 | 24.94% | 24.31% | 24.09% | 20.96% | 21.18% | 20.96% | 24.72% |
| MPSERS UAAL Stabilization Rate: ² | 11.70% | 11.70% | 11.70% | 11.70% | 11.70% | 11.70% | 11.70% |
| Total Rate:³ | 36.64% | 36.01% | 35.79% | 32.66% | 32.88% | 32.66% | 36.42% |

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.

FY2016-17 Employer Contribution Rates: K12, ISD, Charter/PSA, District Library, and Community College

| 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% | 13.91% | 13.91% | 13.91% | 13.91% | 13.91% | 13.91% |
| Pension Early Retirement Incentive | | 0.00% | 1.36% | 1.36% | 1.36% | 1.36% | 1.36% | 1.36% |
| Pension Total Rate | | 0.00% | 15.27% | 15.27% | 15.27% | 15.27% | 15.27% | 15.27% |
| HEALTH CONTRIBUTIONS | | | | | | | | |
| Health Normal Cost | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Health UAAL | | 0.00% | 5.69% | 5.69% | 5.69% | 5.69% | 5.69% | 5.69% |
| Health Total Rate | | 0.00% | 5.69% | 5.69% | 5.69% | 5.69% | 5.69% | 5.69% |
| 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 <i>directly or indirectly</i> by a reporting unit and working in a critical shortage position. • retired between 07/01/2010 through 09/01/2015 and hired <i>directly or indirectly</i> by a reporting unit as a substitute teacher, school improvement facilitator or instructional coach. <p>**Effective July 1, 2014 UAAL of 20.96% is charged for qualified participants working in any position and hired directly.</p> <p>***DC contributions are charged for <i>directly</i> hired qualified participants only.</p> | | | | | | | | |

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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% | 11.70% | 11.70% | 11.70% | 11.70% | 11.70% | 11.70% |
| Total Rate:³ | 0.00% | 32.66% | 32.66% | 32.66% | 32.66% | 32.66% | 32.66% |

- 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.**