

CONTRIBUTION RATES EFFECTIVE JULY 1, 2020

Employer contribution rates are set by law. Rates below include the appropriate retirement contribution rate, 1.66 percent HIS contribution rate, 0.06 percent administrative/educational fee and any applicable UAL rates¹.

FRS Membership Plan and Class (Rates below apply to FRS members who are in either the FRS Pension Plan or the FRS Investment Plan)	Employee Contribution Rate	Employer Contribution Rate	Total Contribution Rate
HA/PA – Regular Class	3.00%	10.00%	13.00%
HB/PB – Special Risk Class	3.00%	24.45%	27.45%
HC/PC – Judges - Elected Officers' Class (EOC)	3.00%	39.73%	42.73%
HE/PE – Legislators - EOC	3.00%	58.91%	61.91%
HG/PG – Governor, Lt. Gov., Cabinet - EOC	3.00%	58.91%	61.91%
HH/PH – State Attorney, Public Defender - EOC	3.00%	58.91%	61.91%
HI/PI – County, City, Special District Elected Officers - EOC	3.00%	49.18%	52.18%
HJ/PJ – Special Risk Administrative Support Class	3.00%	35.84%	38.84%
HM/PM – Senior Management Service Class (SMSC)	3.00%	27.29%	30.29%

Renewed Membership Plan and Class ² (Rates below apply to renewed members in either the FRS Pension Plan or the FRS Investment Plan, including renewed members in the EOC and SMSC, as well as renewed EOC members who chose to join SMSC initially enrolled prior to July 1, 2010.)	Employee Contribution Rate	Employer Contribution Rate	Total Contribution Rate
RA/QA – Regular Class	3.00%	10.00%	13.00%
RC/QC – Judges - EOC	3.00%	39.73%	42.73%
RE/QE – Legislators - EOC	3.00%	58.91%	61.91%
RG/QG – Governor, Lt. Gov., Cabinet - EOC	3.00%	58.91%	61.91%
RH/QH – State Attorney, Public Defender - EOC	3.00%	58.91%	61.91%
RI/QI – County, City, Sp. Dist. - EOC	3.00%	49.18%	52.18%
RM/QM – SMSC	3.00%	27.29%	30.29%
RP/QP – SMSC in lieu of EOC:			
Judges	3.00%	27.29%	30.29%
Legislators	3.00%	27.29%	30.29%
Governor, Lt. Gov., Cabinet	3.00%	27.29%	30.29%
State Attorney, Public Defender	3.00%	27.29%	30.29%
RQ/QQ – SMSC in lieu of EOC:			
County, City, Sp. Dist. Elect. Officers	3.00%	27.29%	30.29%

Institute for Food and Agricultural Science (IFAS) Supplemental Retirement Plan ³	Employee Contribution Rate	Employer Contribution Rate	Total Contribution Rate
HK – IFAS Supplemental	0.00%	18.75%	18.75%

Teachers' Retirement System (TRS) ⁴	Employee Contribution Rate	Employer Contribution Rate	Total Contribution Rate
IE – TRS Plan E	6.25%	11.90%	18.15%

¹ See the rate chart on Page 4 for a complete breakdown of the UAL contribution rates by membership class.

² See chart at the top of Page 4 of this attachment for rates for retirees initially reemployed on or after July 1, 2010, who are not eligible for retirement coverage.

³ IFAS is a closed, grandfathered retirement system and the rates for fiscal year 2020-21 did not change; the 1.66 percent HIS rate, the 0.06 percent administrative/educational fee and UAL rates do not apply to members in IFAS.

⁴ TRS is a grandfathered retirement system; the 0.06 percent administrative/educational fee and UAL rates do not apply to the salaries of members in TRS.

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EOC Members Who Chose to Join SMSC	Employee Contribution Rate	Employer Contribution Rate	Total Contribution Rate
HP/PP – Judges	3.00%	27.29%	30.29%
Legislators	3.00%	27.29%	30.29%
Governor, Lt. Gov., Cabinet	3.00%	27.29%	30.29%
State Attorney, Public Defender	3.00%	27.29%	30.29%
HQ/PQ – County, City, Sp. Dist. Elected Officers	3.00%	27.29%	30.29%

Deferred Retirement Option Program (DROP)	Employee Contribution Rate	Employer Contribution Rate	Total Contribution Rate ⁶
DP – DROP from FRS	N/A	16.98%	16.98%
DR – DROP from Plan A, SCOERS	N/A	16.98%	16.98%
DS – DROP from Plan B, SCOERS	N/A	16.98%	16.98%
DT – DROP from TRS, all plans	N/A	16.98%	16.98%
DE, DF, DG, DH – DROP ended with future termination date for participants in the EOC.	N/A	9.95% ⁷	9.95% ⁷

Renewed Investment Plan Membership Plan and Class (Rates below apply to retirees of the FRS Investment Plan, the SMSOAP, the SUSORP, or the SCCSORP, who are employed in a regularly established position and initially enrolled effective July 1, 2017, or after.)	Employee Contribution Rate	Employer Contribution Rate	Total Contribution Rate
CA – Regular Class	3.00%	10.00%	13.00%
CB – Special Risk Class	3.00%	24.45%	27.45%
CC – Judges - EOC	3.00%	39.73%	42.73%
CE – Legislators - EOC	3.00%	58.91%	61.91%
CG – Governor, Lt. Gov., Cabinet - EOC	3.00%	58.91%	61.91%
CH – State Attorney, Public Defender - EOC	3.00%	58.91%	61.91%
CI – County, City, Sp. Dist. - EOC	3.00%	49.18%	52.18%
CJ – FRS Special Risk Administrative Support Class	3.00%	35.84%	38.84%
CM – SMSC	3.00%	27.29%	30.29%

EOC Renewed Members Who Chose to Join SMSC (Rates below apply to retirees of the FRS Investment Plan, the SMSOAP, the SUSORP, or the SCCSORP, who are employed in a regularly established position and initially enrolled effective July 1, 2017, or after.)	Employee Contribution Rate	Employer Contribution Rate	Total Contribution Rate
CP – Judges	3.00%	27.29%	30.29%
Legislators	3.00%	27.29%	30.29%
Governor, Lt. Gov., Cabinet	3.00%	27.29%	30.29%
State Attorney, Public Defender	3.00%	27.29%	30.29%
CQ – County, City, Sp. Dist. Elected Officers	3.00%	27.29%	30.29%

⁵ See the rate chart on Page 4 for a complete breakdown of the UAL rates by membership class.

⁶ The DROP rate includes the 1.66 percent HIS rate and any applicable UAL rates, but the 0.06 percent administrative/educational fee does not apply to DROP participants.

⁷ Only the HIS and UAL rate are owed on the salaries of these elected officials.

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Rates listed below include the 1.66 percent HIS contribution rate and any applicable UAL rates¹⁰.

Retirees Initially Reemployed On or After July 1, 2010, Who Are Not Eligible For Renewed Membership			
(Rates below apply to salaries of retirees based on the membership class that the position is covered by even though the individual is not eligible to participate in a state-administered retirement plan.)			
Total Employer Contribution			
UA – Regular Class	5.10%	UG – Governor, Lt. Gov., Cabinet - EOC	50.47%
UB – Special Risk Class	9.26%	UH – State Attorney, Public Defender - EOC	50.47%
UC – Judges - EOC	26.36%	UI – County, City, Sp. Dist. Elected Officers	39.05%
UE – Legislators - EOC	50.47%	UM – Senior Management Service Class	20.84%

Unfunded Actuarial Liability (UAL) Contribution By FRS Membership Class		FRS Investment Plan Allocations to the Member's Account On or After July 1, 2012	
(Rates below apply to the salaries of FRS members who are in the FRS Pension Plan, the FRS Investment Plan, reemployed retirees without renewed membership in a regularly established position, or the non-integrated defined contribution plans) for fiscal year 2020-21.	UAL Rate	(Total employer and employee contribution rates below apply to salaries of investment plan members based on the membership class for that position. The contribution rates do not include the employer funded disability rates.)	Employee and Employer Contribution to Member Account
Regular Class ¹¹	3.44%	Regular Class (Plan Codes PA, QA, CA)	6.30%
Special Risk Class	7.60%	Special Risk Class (Plan Code PB, CB)	14.00%
Judges - EOC	24.70%	Special Risk Administrative Support Class (Plan Code PJ, CJ)	7.95%
Legislators - EOC	48.81%	Senior Management Service Class (Plan Codes PM, PP, QM, QP, QQ, CM, CP, CQ)	7.67%
Governor, Lt. Gov., Cabinet - EOC	48.81%	Elected Officers' Class	
State Attorney, Public Defender - EOC	48.81%	Judges (Plan Codes PC, QC, CC)	13.23%
County, City, Sp. Dist. Elected Officers - EOC	37.39%	Legislators, Governor, Lt. Gov., Cabinet (Plan Codes PE, PG, QE, QG, CG)	9.38%
Special Risk Administrative Support Class	24.23%	State Attorney, Public Defender (Plan Codes PH, QH, CH)	9.38%
Senior Management Service Class ¹²	19.18%	County, City, Sp. Dist. Elected Officers (Plan Codes PI, QI, CI)	11.34%
DROP	8.29%		

DATES CONTRIBUTIONS AND REPORTS ARE DUE*

Report Month	Date Due		Report Month	Date Due
June 2020	July 8		January 2021	Feb. 5
July 2020	Aug. 7		February 2021	March 5
August 2020	Sept. 8		March 2021	April 7
September 2020	Oct. 7		April 2021	May 7
October 2020	Nov. 6		May 2021	June 7
November 2020	Dec. 7		June 2021	July 8
December 2020	Jan. 8			

* Contribution payments made using the Department of Revenue's Electronic Tax Payment System must be initiated no later than 5 p.m., EST, on the fourth business day of each month for the division to receive them by the fifth business day of each month. The entire payroll is subject to a delinquent fee if the payroll is submitted late.

¹⁰ See the rate chart on this page for a complete breakdown of the UAL rates by membership class.

¹¹ Also applies to the State University System Optional Retirement Program and the State Community College System Optional Retirement Program.

¹² Also applies to the Senior Management Service Optional Annuity Program.