

FRINGE BENEFITS

FINANCIAL SUMMARY

	FY 2023 EXPENDITURE	FY 2024 APPROPRIATION	FY 2025 REQUEST	FY 2025 GOVERNOR RECOMMENDS
OASDHI Contributions	\$ 175,503,356	\$ 224,434,414	\$ 224,434,414	\$ 234,694,414
Missouri State Employees' Retirement System	1,038,114,179	718,216,003	753,945,876	776,863,876
Teacher Retirement Contributions	36,689	60,000	60,000	60,000
Deferred Compensation	24,925,294	34,800,000	34,800,000	34,800,000
Unemployment Benefits	929,194	4,930,053	4,930,053	4,930,053
Missouri Consolidated Health Care Plan	489,988,229	485,319,472	524,420,155	527,203,040
Workers' Compensation	39,413,826	41,447,773	41,447,773	41,447,773
Other Employer Disbursements	2,805,634	3,936,001	3,936,001	3,936,001
TOTAL	\$ 1,771,716,401	\$ 1,513,143,716 *	\$ 1,587,974,272	\$ 1,623,935,157
General Revenue Fund	990,913,009	854,387,780	914,834,612	946,128,301
Federal Funds	543,319,187	319,022,482	327,510,317	329,905,867
Other Funds	237,484,205	339,733,454	345,629,343	347,900,989

* Does not include \$14,210,800 recommended in House Bill 15 (2024). See the Supplemental section of the Missouri Budget for details regarding the Fringe Benefits supplemental appropriations.

**FRINGE BENEFITS
OASDHI CONTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2023 EXPENDITURE	FY 2024 APPROPRIATION	FY 2025 GOVERNOR RECOMMENDS
OASDHI Contributions	\$ 167,170,964	\$ 212,483,183	\$ 222,743,183
Highway Patrol OASDHI Contributions	8,332,392	11,951,231	11,951,231
TOTAL	\$ 175,503,356	\$ 224,434,414	\$ 234,694,414
General Revenue Fund	90,688,136	104,427,372	111,133,372
Federal Funds	29,061,410	45,257,122	46,926,122
Other Funds	55,753,810	74,749,920	76,634,920

The State of Missouri pays the employer’s share of federal Old Age and Survivors Disability and Health Insurance contributions on all state employees’ salaries.

Fiscal Year 2025 Governor’s Recommendations

- \$10,260,000 for new personal service statewide, including \$6,706,000 general revenue.

FRINGE BENEFITS
MISSOURI STATE EMPLOYEES' RETIREMENT SYSTEM CONTRIBUTIONS

FINANCIAL SUMMARY

	FY 2023 EXPENDITURE	FY 2024 APPROPRIATION	FY 2025 GOVERNOR RECOMMENDS
Missouri State Employees' Retirement System Contributions	\$ 538,114,179	\$ 718,216,003	\$ 776,863,876
Extraordinary Pension Contribution	500,000,000	0	0
TOTAL	\$ 1,038,114,179	\$ 718,216,003	\$ 776,863,876
General Revenue Fund	539,184,558	396,137,127	454,785,000
Federal Funds	403,274,905	147,863,703	147,863,703
Other Funds	95,654,716	174,215,173	174,215,173

The State of Missouri provides an employee retirement program through a combination of employer and employee contributions to the Missouri State Employees' Retirement System. The state's contribution includes semimonthly payments to the applicable Missouri state employee benefit plan and a payment of long-term disability premiums.

Fiscal Year 2025 Governor's Recommendations

- \$35,729,873 for actuarially recommended retirement benefit contribution rate increases.
- \$22,918,000 for new personal service statewide.

**FRINGE BENEFITS
TEACHER RETIREMENT CONTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2023 EXPENDITURE	FY 2024 APPROPRIATION	FY 2025 GOVERNOR RECOMMENDS
Teacher Retirement Contributions			
TOTAL	\$ 36,689	\$ 60,000	\$ 60,000
General Revenue Fund	36,689	60,000	60,000

Section 104.342, RSMo, provides that the Commissioner of Administration shall monthly requisition and certify the payment of contributions to the Public School Retirement System (PSRS). The Department of Elementary and Secondary Education and the Department of Social Services employ certified teachers who remain members of the PSRS.

Fiscal Year 2025 Governor’s Recommendations

Continue funding at the current level.

**FRINGE BENEFITS
DEFERRED COMPENSATION**

FINANCIAL SUMMARY

	FY 2023 EXPENDITURE	FY 2024 APPROPRIATION	FY 2025 GOVERNOR RECOMMENDS
Deferred Compensation	\$ 24,925,294	\$ 34,526,991	\$ 34,526,991
Highway Patrol Deferred Compensation	0	273,009	273,009
TOTAL	\$ 24,925,294	\$ 34,800,000	\$ 34,800,000
General Revenue Fund	12,246,803	15,678,528	15,678,528
Federal Funds	4,411,820	6,316,575	6,316,575
Other Funds	8,266,671	12,804,897	12,804,897

Sections 105.900 to 105.927, RSMo, created the Missouri State Public Employees Deferred Compensation Commission to encourage employees to supplement their Missouri State Employees’ Retirement Plan and Social Security. The state matches up to \$25 per month of each employee’s deferred compensation deposit.

Fiscal Year 2025 Governor’s Recommendations

Continue funding at the current level.

**FRINGE BENEFITS
DISBURSEMENT FOR UNEMPLOYMENT BENEFITS**

FINANCIAL SUMMARY

	FY 2023 EXPENDITURE	FY 2024 APPROPRIATION	FY 2025 GOVERNOR RECOMMENDS
Unemployment Benefits	\$ 923,960	\$ 4,830,053	\$ 4,830,053
Highway Patrol Unemployment Benefits	5,234	100,000	100,000
TOTAL	\$ 929,194	\$ 4,930,053	\$ 4,930,053
General Revenue Fund	535,517	2,430,053	2,430,053
Federal Funds	206,173	784,000	784,000
Other Funds	187,504	1,716,000	1,716,000

The State of Missouri contributes to the Division of Employment Security to fulfill unemployment claims of former employees. A governmental entity may elect to either pay contributions in advance based on a statutory formula or reimburse the Division of Employment Security for actual claims paid. The State of Missouri reimburses for actual claims. By using this deferred method of payment and one central appropriation, the state simplifies the administration of unemployment benefits.

Fiscal Year 2025 Governor’s Recommendations

Continue funding at the current level.

FRINGE BENEFITS
MISSOURI CONSOLIDATED HEALTH CARE PLAN

FINANCIAL SUMMARY

	FY 2023 EXPENDITURE	FY 2024 APPROPRIATION	FY 2025 GOVERNOR RECOMMENDS
Missouri Consolidated Health Care Plan Contributions			
TOTAL	\$ 489,988,229	\$ 485,319,472	\$ 527,203,040
General Revenue Fund	309,739,325	295,495,926	321,882,574
Federal Funds	106,364,879	118,801,082	128,015,467
Other Funds	73,884,025	71,022,464	77,304,999

The Missouri Consolidated Health Care Plan administers healthcare benefits for most state employees and retirees. Municipalities and other public entities may join the Missouri Consolidated Health Care Plan as well, building a larger pool of members and greater bargaining power for lower cost medical services.

Fiscal Year 2025 Governor’s Recommendations

- \$41,883,568 to continue the state’s share of the state employee health care benefit plan, including \$26,386,648 general revenue.

**FRINGE BENEFITS
WORKERS' COMPENSATION**

FINANCIAL SUMMARY

	FY 2023 EXPENDITURE	FY 2024 APPROPRIATION	FY 2025 GOVERNOR RECOMMENDS
Workers' Compensation	\$ 37,854,990	\$ 38,947,773	\$ 38,947,773
Workers' Compensation/Second Injury Fund Tax	1,558,836	2,500,000	2,500,000
TOTAL	\$ 39,413,826	\$ 41,447,773	\$ 41,447,773
General Revenue Fund	38,481,981	40,122,773	40,122,773
Other Funds	931,845	1,325,000	1,325,000

In accordance with Chapter 287, RSMo, the State of Missouri is responsible for paying Workers' Compensation benefits to injured state employees. Payments made by general revenue on behalf of employees paid from other funding sources are reimbursed by these non-general revenue funds. A self-insurer, the state pays its Workers' Compensation tax and Second Injury Fund assessments based on billings received from the Department of Revenue and the Division of Workers' Compensation.

Fiscal Year 2025 Governor's Recommendations

Continue funding at the current level.

**FRINGE BENEFITS
OTHER EMPLOYER DISBURSEMENTS**

FINANCIAL SUMMARY

	FY 2023 EXPENDITURE	FY 2024 APPROPRIATION	FY 2025 GOVERNOR RECOMMENDS
Voluntary Life Insurance	\$ 2,805,634	\$ 3,900,000	\$ 3,900,000
Cafeteria Plan Transfer	0	1	1
HR Contingency Transfer	0	36,000	36,000
TOTAL	\$ 2,805,634	\$ 3,936,001	\$ 3,936,001
General Revenue Fund	0	36,001	36,001
Other Funds	2,805,634	3,900,000	3,900,000

VOLUNTARY LIFE INSURANCE

State employees may opt to withhold a portion of their salaries for voluntary life insurance. This appropriation provides expenditure authority to distribute the monies withheld to the various life insurance companies as designated by employees.

Fiscal Year 2025 Governor’s Recommendations

Continue funding at the current level.

CAFETERIA PLAN TRANSFER

The state offers a tax reduction plan for state employees who set aside a portion of their salaries for certain expenses such as medical care and dependent care. The federal government requires the state to provide a sufficient balance in the medical expenses category for timely reimbursements to plan participants.

Fiscal Year 2025 Governor’s Recommendations

Continue funding at the current level.

HUMAN RESOURCES CONTINGENCY FUND TRANSFER

This transfer section ensures that payroll checks are timely for payment against accounts with temporary allotment or fund cash flow problems.

Fiscal Year 2025 Governor’s Recommendations

Continue funding at the current level.