

## ESTIMATED FRINGE BENEFIT CONTRIBUTION RATES

	FY 2027		FY 2026
<b>For Estimation Purposes Only</b>	<b>Personal Service</b>	<b>Overtime Calculation</b>	<b>Supplemental</b>
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	30.25%	30.25%	30.25%
LONG-TERM DISABILITY-MOSERS	0.445%	0.445%	0.445%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.237%	0.237%	0.237%
BASIC LIFE INSURANCE (RETIRES)-MOSERS	0.115%	0.115%	0.115%
MEDICAL INSURANCE (ACTIVES)-MCHCP*	21.60%	0.00%	21.60%
MEDICAL INSURANCE (RETIRES)-MCHCP**	3.34%	0.00%	3.34%
UNEMPLOYMENT COMPENSATION	0.05%	0.00%	0.05%
WORKERS' COMPENSATION	1.47%	0.00%	1.47%
<b>TOTAL</b>	<b>65.16%</b>	<b>38.70%</b>	<b>65.16%</b>
<b>Rate with MCHCP adjustment</b>	<b>40.22%</b>	<b>N/A</b>	<b>40.22%</b>
	<b>Plus \$16,336</b>		<b>Plus \$16,336</b>

\* Medical Insurance (actives) - MCHCP is \$1,179/month.

\*\*Medical Insurance (retirees) - MCHCP is \$182/month.

**PLEASE NOTE: This is not applicable for judges**