

Estimated Fringe Benefit Contribution Rates
(not applicable for judges)
FY 2026 Budget Instructions

For Estimation Purposes Only

	FY 2026		FY 2025
	Personal Service	Overtime Calculation	Supplemental
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	28.75%	28.75%	28.75%
LONG-TERM DISABILITY-MOSERS	0.400%	0.400%	0.400%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.237%	0.237%	0.237%
BASIC LIFE INSURANCE (RETIREEES)-MOSERS	0.115%	0.115%	0.115%
MEDICAL INSURANCE (ACTIVES)-MCHCP*	19.87%	0.00%	19.87%
MEDICAL INSURANCE (RETIREEES)-MCHCP**	3.23%	0.00%	3.23%
UNEMPLOYMENT COMPENSATION	0.04%	0.00%	0.04%
WORKERS' COMPENSATION	1.39%	0.00%	1.39%
TOTAL	61.68%	37.15%	61.68%
Rate with MCHCP adjustment	38.58% plus \$15,792	N/A	38.58% plus \$15,792

* Medical Insurance (actives) - MCHCP is \$1,132/month.

**Medical Insurance (retirees) - MCHCP is \$184/month.