

**Estimated Fringe Benefit Contribution Rates**  
(not applicable for judges)  
**FY 2026 Governor's Recommendation**

**For Estimation Purposes Only**

	<b>FY 2026</b>		<b>FY 2025</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%	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*	19.22%	0.00%	19.87%
MEDICAL INSURANCE (RETIREEES)-MCHCP**	3.55%	0.00%	3.23%
UNEMPLOYMENT COMPENSATION	0.04%	0.00%	0.04%
WORKERS' COMPENSATION	1.39%	0.00%	1.39%
<b>TOTAL</b>	<b>62.85%</b>	<b>38.65%</b>	<b>61.68%</b>
<b>Rate with MCHCP adjustment</b>	<b>40.08%</b> <b>plus \$15,418</b>	<b>N/A</b>	<b>38.58%</b> <b>plus \$15,792</b>

\* Medical Insurance (actives) - MCHCP is \$1,097/month.

\*\*Medical Insurance (retirees) - MCHCP is \$180/month.

updated 01/22/2024