

FRINGE BENEFITS

FINANCIAL SUMMARY

	FY 2019 EXPENDITURE	FY 2020 APPROPRIATION	FY 2021 REQUEST	FY 2021 GOVERNOR RECOMMENDS
OASDHI Contributions	\$ 151,362,594	\$ 171,487,996	\$ 171,454,977	\$ 179,615,000
Missouri State Employees' Retirement System	379,082,577	432,469,142	453,213,703	466,799,142
Teacher Retirement Contributions	58,775	70,000	60,000	60,000
Unemployment Benefits	1,443,281	3,404,068	3,204,068	3,204,068
Missouri Consolidated Health Care Plan	476,691,525	486,591,940	486,591,940	486,591,940
Workers' Compensation	38,278,087	42,424,152	42,424,152	42,424,152
Other Employer Disbursements	3,443,593	3,936,001	3,936,001	3,936,001
TOTAL	\$ 1,050,360,432	\$ 1,140,383,299	* \$ 1,160,884,841	\$ 1,182,630,303
General Revenue Fund	645,002,793	679,780,456	694,082,023	702,502,137
Federal Funds	215,839,997	243,642,178	243,609,159	251,691,404
Other Funds	189,517,642	216,960,665	223,193,659	228,436,762

* Does not include \$12,295,333 recommended in the Fiscal Year 2020 Supplemental Appropriations. See the Supplemental section of the Missouri Budget for details regarding the Employee Benefits supplemental appropriations.

DEPARTMENT SUMMARY

The Fiscal Year 2021 budget provides \$1,182.6 million for employee retirement, healthcare, and other benefits.

**FRINGE BENEFITS
OASDHI CONTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2019 EXPENDITURE	FY 2020 APPROPRIATION	FY 2021 GOVERNOR RECOMMENDS
OASDHI Contributions	\$ 143,775,597	\$ 162,022,996	\$ 170,150,000
Highway Patrol OASDHI Contributions	7,586,997	9,465,000	9,465,000
TOTAL	\$ 151,362,594	\$ 171,487,996	\$ 179,615,000
General Revenue Fund	75,267,560	79,797,319	82,180,000
Federal Funds	27,072,073	33,849,774	35,356,000
Other Funds	49,022,961	57,840,903	62,079,000

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 2021 Governor’s Recommendations

- \$8,160,023 for new personal service statewide, including \$2,382,681 general revenue.
- (\$33,019) federal funds core reduction from the Fiscal Year 2020 appropriation level.

FRINGE BENEFITS
MISSOURI STATE EMPLOYEES' RETIREMENT SYSTEM CONTRIBUTIONS

FINANCIAL SUMMARY

	FY 2019 EXPENDITURE	FY 2020 APPROPRIATION	FY 2021 GOVERNOR RECOMMENDS
Missouri State Employees' Retirement System Contributions			
TOTAL	\$ 379,082,577	\$ 432,469,142	\$ 466,799,142
General Revenue Fund	237,518,970	259,139,433	279,588,433
Federal Funds	76,502,881	91,715,703	98,258,703
Other Funds	65,060,726	81,614,006	88,952,006

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 2021 Governor's Recommendations

- \$19,401,000 for actuarially recommended retirement benefit contribution rate increases, including \$11,016,000 general revenue.
- \$14,929,000 for new personal service statewide, including \$9,433,000 general revenue.

**FRINGE BENEFITS
TEACHER RETIREMENT CONTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2019 EXPENDITURE	FY 2020 APPROPRIATION	FY 2021 GOVERNOR RECOMMENDS
Teacher Retirement Contributions			
TOTAL	\$ 58,775	\$ 70,000	\$ 60,000
General Revenue Fund	58,775	70,000	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 2021 Governor's Recommendations

- (\$10,000) core reduction from the Fiscal Year 2020 appropriation level.

**FRINGE BENEFITS
DISBURSEMENT FOR UNEMPLOYMENT BENEFITS**

FINANCIAL SUMMARY

	FY 2019 EXPENDITURE	FY 2020 APPROPRIATION	FY 2021 GOVERNOR RECOMMENDS
Unemployment Benefits	\$ 1,431,703	\$ 3,304,068	\$ 3,104,068
Highway Patrol Unemployment Benefits	11,578	100,000	100,000
TOTAL	\$ 1,443,281	\$ 3,404,068	\$ 3,204,068
General Revenue Fund	674,176	1,535,534	1,435,534
Federal Funds	371,588	659,619	659,619
Other Funds	397,517	1,208,915	1,108,915

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 2021 Governor's Recommendations

- (\$200,000) core reduction from the Fiscal Year 2020 appropriation level, including (\$100,000) general revenue.

FRINGE BENEFITS
MISSOURI CONSOLIDATED HEALTH CARE PLAN

FINANCIAL SUMMARY

	FY 2019 EXPENDITURE	FY 2020 APPROPRIATION	FY 2021 GOVERNOR RECOMMENDS
Missouri Consolidated Health Care Plan Contributions			
TOTAL	\$ 476,691,525	\$ 486,591,940	\$ 486,591,940
General Revenue Fund	294,582,754	298,103,017	298,103,017
Federal Funds	111,893,455	117,417,082	117,417,082
Other Funds	70,215,316	71,071,841	71,071,841

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 2021 Governor’s Recommendations

Continue funding at the current level.

**FRINGE BENEFITS
WORKERS' COMPENSATION**

FINANCIAL SUMMARY

	FY 2019 EXPENDITURE	FY 2020 APPROPRIATION	FY 2021 GOVERNOR RECOMMENDS
Workers' Compensation	\$ 35,738,954	\$ 39,134,152	\$ 39,134,152
Workers' Compensation/Second Injury Fund Tax	2,539,133	3,290,000	3,290,000
TOTAL	\$ 38,278,087	\$ 42,424,152	\$ 42,424,152
General Revenue Fund	36,900,558	41,099,152	41,099,152
Other Funds	1,377,529	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 2021 Governor's Recommendations

Continue funding at the current level.

**FRINGE BENEFITS
OTHER EMPLOYER DISBURSEMENTS**

FINANCIAL SUMMARY

	FY 2019 EXPENDITURE	FY 2020 APPROPRIATION	FY 2021 GOVERNOR RECOMMENDS
Voluntary Life Insurance	\$ 3,443,593	\$ 3,900,000	\$ 3,900,000
Cafeteria Plan Transfer	0	1	1
HR Contingency Transfer	0	36,000	36,000
TOTAL	\$ 3,443,593	\$ 3,936,001	\$ 3,936,001
General Revenue Fund	0	36,001	36,001
Other Funds	3,443,593	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 2021 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 2021 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 2021 Governor’s Recommendations

Continue funding at the current level.