

FRINGE BENEFITS

FINANCIAL SUMMARY

	FY 2020 EXPENDITURE	FY 2021 APPROPRIATION	FY 2022 REQUEST	FY 2022 GOVERNOR RECOMMENDS
OASDHI Contributions	\$ 155,722,598	\$ 182,759,000	\$ 178,098,000	\$ 181,702,000
Missouri State Employees' Retirement System	415,602,057	476,838,142	469,797,703	478,886,703
Teacher Retirement Contributions	58,717	60,000	60,000	60,000
Unemployment Benefits	1,574,847	3,204,068	5,316,000	5,316,000
Missouri Consolidated Health Care Plan	477,658,135	544,655,940	488,974,233	486,166,940
Workers' Compensation	37,279,899	42,424,152	42,424,152	42,424,152
Other Employer Disbursements	3,468,729	3,936,001	3,936,001	3,936,001
TOTAL	\$ 1,091,364,982	\$ 1,253,877,303 *	\$ 1,188,606,089	\$ 1,198,491,796
General Revenue Fund	633,447,464	698,562,137	706,615,170	716,163,170
Federal Funds	224,686,946	250,565,404	251,549,713	243,989,591
Federal Stimulus Funds	37,557,899	77,643,000	0	7,967,194
Other Funds	195,672,673	227,106,762	230,441,206	230,371,841

* Does not include \$1,265,000 appropriated in House Bill 14 (2020) truly agreed to and finally passed during the second extraordinary session of the second regular session of the 100th General Assembly and signed by the Governor December 11, 2020.

**FRINGE BENEFITS
OASDHI CONTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2020 EXPENDITURE	FY 2021 APPROPRIATION	FY 2022 GOVERNOR RECOMMENDS
OASDHI Contributions	\$ 149,128,822	\$ 173,294,000	\$ 172,237,000
Highway Patrol OASDHI Contributions	6,593,776	9,465,000	9,465,000
TOTAL	\$ 155,722,598	\$ 182,759,000	\$ 181,702,000
General Revenue Fund	72,799,806	81,338,000	83,675,000
Federal Funds	34,263,975	39,739,000	36,345,000
Other Funds	48,658,817	61,682,000	61,682,000

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 2022 Governor’s Recommendations

- \$3,604,000 for new personal service statewide, including \$2,337,000 general revenue.
- (\$4,661,000) federal funds core reduction for one-time expenditures.

FRINGE BENEFITS
MISSOURI STATE EMPLOYEES' RETIREMENT SYSTEM CONTRIBUTIONS

FINANCIAL SUMMARY

	FY 2020 EXPENDITURE	FY 2021 APPROPRIATION	FY 2022 GOVERNOR RECOMMENDS
Missouri State Employees' Retirement System Contributions			
TOTAL	\$ 415,602,057	\$ 476,838,142	\$ 478,886,703
General Revenue Fund	244,182,634	276,915,433	290,799,000
Federal Funds	99,430,934	111,903,703	97,410,703
Other Funds	71,988,489	88,019,006	90,677,000

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 2022 Governor's Recommendations

- \$7,452,561 for actuarially recommended retirement benefit contribution rate increases, including \$6,672,567 general revenue.
- \$9,089,000 for new personal service statewide, including \$7,211,000 general revenue.
- (\$14,493,000) federal funds core reduction for one-time expenditures.

**FRINGE BENEFITS
TEACHER RETIREMENT CONTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2020 EXPENDITURE	FY 2021 APPROPRIATION	FY 2022 GOVERNOR RECOMMENDS
Teacher Retirement Contributions			
TOTAL	\$ 58,717	\$ 60,000	\$ 60,000
General Revenue Fund	58,717	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 2022 Governor's Recommendations

Continue funding at the current level.

**FRINGE BENEFITS
DISBURSEMENT FOR UNEMPLOYMENT BENEFITS**

FINANCIAL SUMMARY

	FY 2020 EXPENDITURE	FY 2021 APPROPRIATION	FY 2022 GOVERNOR RECOMMENDS
Unemployment Benefits	\$ 1,569,044	\$ 3,104,068	\$ 5,216,000
Highway Patrol Unemployment Benefits	5,803	100,000	100,000
TOTAL	\$ 1,574,847	\$ 3,204,068	\$ 5,316,000
General Revenue Fund	751,560	1,435,534	2,816,000
Federal Funds	418,509	659,619	784,000
Other Funds	404,778	1,108,915	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 2022 Governor's Recommendations

- \$2,111,932 for reimbursement of increased state employee unemployment claims, including \$1,380,466 general revenue.

FRINGE BENEFITS
MISSOURI CONSOLIDATED HEALTH CARE PLAN

FINANCIAL SUMMARY

	FY 2020 EXPENDITURE	FY 2021 APPROPRIATION	FY 2022 GOVERNOR RECOMMENDS
Missouri Consolidated Health Care Plan Contributions			
TOTAL	\$ 477,658,135	\$ 544,655,940	\$ 486,166,940
General Revenue Fund	279,488,160	297,678,017	297,678,017
Federal Funds	128,131,427	175,906,082	117,417,082
Other Funds	70,038,548	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 2022 Governor’s Recommendations

- (\$58,489,000) federal funds core reduction for one-time expenditures.

**FRINGE BENEFITS
WORKERS' COMPENSATION**

FINANCIAL SUMMARY

	FY 2020 EXPENDITURE	FY 2021 APPROPRIATION	FY 2022 GOVERNOR RECOMMENDS
Workers' Compensation	\$ 34,797,089	\$ 39,134,152	\$ 39,134,152
Workers' Compensation/Second Injury Fund Tax	2,482,810	3,290,000	3,290,000
TOTAL	\$ 37,279,899	\$ 42,424,152	\$ 42,424,152
General Revenue Fund	36,166,587	41,099,152	41,099,152
Other Funds	1,113,312	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 2022 Governor's Recommendations

Continue funding at the current level.

**FRINGE BENEFITS
OTHER EMPLOYER DISBURSEMENTS**

FINANCIAL SUMMARY

	FY 2020 EXPENDITURE	FY 2021 APPROPRIATION	FY 2022 GOVERNOR RECOMMENDS
Voluntary Life Insurance	\$ 3,468,729	\$ 3,900,000	\$ 3,900,000
Cafeteria Plan Transfer	0	1	1
HR Contingency Transfer	0	36,000	36,000
TOTAL	\$ 3,468,729	\$ 3,936,001	\$ 3,936,001
General Revenue Fund	0	36,001	36,001
Other Funds	3,468,729	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 2022 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 2022 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 2022 Governor’s Recommendations

Continue funding at the current level.