

FRINGE BENEFITS

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 REQUEST	FY 2024 GOVERNOR RECOMMENDS
OASDHI Contributions	\$ 157,421,400	\$ 201,921,000	\$ 201,921,000	\$ 223,393,296
Missouri State Employees' Retirement System	442,328,299	1,110,728,703	652,470,386	718,060,749
Teacher Retirement Contributions	55,956	60,000	60,000	60,000
Deferred Compensation	0	34,800,000	34,800,000	34,800,000
Unemployment Benefits	984,678	4,935,534	4,935,534	4,930,053
Missouri Consolidated Health Care Plan	483,982,155	489,028,940	488,919,838	485,210,370
Workers' Compensation	39,157,539	41,634,152	41,634,152	41,447,773
Other Employer Disbursements	3,012,414	3,936,001	3,936,001	3,936,001
TOTAL	\$ 1,126,942,441	\$ 1,887,044,330 *	\$ 1,428,676,911	\$ 1,511,838,242
General Revenue Fund	682,631,289	1,019,852,365	819,852,365	854,164,820
Federal Funds	247,188,097	590,336,502	306,644,799	319,015,360
Other Funds	197,123,055	276,855,463	302,179,747	338,658,062

* Does not include \$31,818,000 recommended in House Bill 14 (2023) and does not include \$102,757,961 in House Bill 15 (2023). See the Supplemental section of the Missouri Budget for details regarding the Fringe Benefits supplemental appropriations.

**FRINGE BENEFITS
OASDHI CONTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
OASDHI Contributions	\$ 149,623,172	\$ 192,066,000	\$ 212,215,296
Highway Patrol OASDHI Contributions	7,798,228	9,855,000	11,178,000
TOTAL	\$ 157,421,400	\$ 201,921,000	\$ 223,393,296
General Revenue Fund	77,921,658	93,952,929	104,270,225
Federal Funds	30,361,418	42,236,000	45,250,000
Other Funds	49,138,324	65,732,071	73,873,071

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 2024 Governor’s Recommendations

- \$22,311,000 for new personal service statewide, including \$11,156,000 general revenue.
- (\$838,704) core reduction from the Fiscal Year 2023 appropriation level.

FRINGE BENEFITS

MISSOURI STATE EMPLOYEES' RETIREMENT SYSTEM CONTRIBUTIONS

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Missouri State Employees' Retirement System Contributions	\$ 442,328,299	\$ 610,728,703	\$ 718,060,749
Extraordinary Pension Contribution	0	500,000,000	0
TOTAL	\$ 442,328,299	\$ 1,110,728,703	\$ 718,060,749
General Revenue Fund	271,389,754	568,174,827	396,071,314
Federal Funds	97,032,428	419,331,703	147,863,703
Other Funds	73,906,117	123,222,173	174,125,732

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 2024 Governor's Recommendations

- \$68,547,000 federal and other funds for new personal service statewide, including \$30,853,000 general revenue.
- \$41,831,000 federal and other funds for actuarially recommended retirement benefit contribution rate increases.
- (\$500,000,000) core reduction for one-time expenditures, including (\$200,000,000) general revenue.
- (\$3,045,954) core reduction from the Fiscal Year 2023 appropriation level, including (\$2,956,513) general revenue.

**FRINGE BENEFITS
TEACHER RETIREMENT CONTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Teacher Retirement Contributions			
TOTAL	\$ 55,956	\$ 60,000	\$ 60,000
General Revenue Fund	55,956	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 2024 Governor’s Recommendations

Continue funding at the current level.

**FRINGE BENEFITS
DEFERRED COMPENSATION**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Deferred Compensation	\$ 0	\$ 34,526,991	\$ 34,526,991
Highway Patrol Deferred Compensation	0	273,009	273,009
TOTAL	\$ 0	\$ 34,800,000	\$ 34,800,000
General Revenue Fund	0	15,678,528	15,678,528
Federal Funds	0	9,183,717	6,316,575
Other Funds	0	9,937,755	12,804,897

Sections 105.900 to 105.927, RSMo created the Missouri State Public Employees Deferred Compensation Commission to encourage employees to supplement their Missouri State Employees’ Retirement Plan and Social Security. The state matches up to \$25 per month of each employee’s deferred compensation deposit.

Fiscal Year 2024 Governor’s Recommendations

Continue funding at the current level.

**FRINGE BENEFITS
DISBURSEMENT FOR UNEMPLOYMENT BENEFITS**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Unemployment Benefits	\$ 969,972	\$ 4,835,534	\$ 4,830,053
Highway Patrol Unemployment Benefits	14,706	100,000	100,000
TOTAL	\$ 984,678	\$ 4,935,534	\$ 4,930,053
General Revenue Fund	552,028	2,435,534	2,430,053
Federal Funds	236,648	784,000	784,000
Other Funds	196,002	1,716,000	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 2024 Governor’s Recommendations

- (\$5,481) core reduction from the Fiscal Year 2023 appropriation level.

FRINGE BENEFITS
MISSOURI CONSOLIDATED HEALTH CARE PLAN

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Missouri Consolidated Health Care Plan Contributions			
TOTAL	\$ 483,982,155	\$ 489,028,940	\$ 485,210,370
General Revenue Fund	294,714,480	299,205,394	295,495,926
Federal Funds	119,557,603	118,801,082	118,801,082
Other Funds	69,710,072	71,022,464	70,913,362

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 2024 Governor’s Recommendations

- (\$3,818,570) core reduction from the Fiscal Year 2023 appropriation level, including (\$3,709,468) general revenue.

**FRINGE BENEFITS
WORKERS' COMPENSATION**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Workers' Compensation	\$ 36,776,767	\$ 39,134,152	\$ 38,947,773
Workers' Compensation/Second Injury Fund Tax	2,380,772	2,500,000	2,500,000
TOTAL	\$ 39,157,539	\$ 41,634,152	\$ 41,447,773
General Revenue Fund	37,997,413	40,309,152	40,122,773
Other Funds	1,160,126	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 2024 Governor's Recommendations

- (\$186,379) core reduction from the Fiscal Year 2023 appropriation level.

**FRINGE BENEFITS
OTHER EMPLOYER DISBURSEMENTS**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Voluntary Life Insurance	\$ 3,012,414	\$ 3,900,000	\$ 3,900,000
Cafeteria Plan Transfer	0	1	1
HR Contingency Transfer	0	36,000	36,000
TOTAL	\$ 3,012,414	\$ 3,936,001	\$ 3,936,001
General Revenue Fund	0	36,001	36,001
Other Funds	3,012,414	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 2024 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 2024 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 2024 Governor’s Recommendations

Continue funding at the current level.