

**Employee Benefits  
Appropriation Bill No. 05**

		<b>FY 2026 Governor</b>		
	<u>FY 2025 FINAL</u>	<u>Recommended</u>	<u>Difference</u>	<u>% Change</u>
	General Revenue	\$ 945,990,839	\$ 1,010,583,670	\$ 64,592,831 6.8%
<b><u>Budget</u></b>	Federal	329,865,345	340,697,369	10,832,024 3.3%
	Other	347,900,989	357,291,944	\$ 9,390,955 2.7%
	Total	\$ 1,623,757,173	\$ 1,708,572,983	\$ 84,815,810 5.2%
	General Revenue	0.00	0.00	0.00 -
<b><u>FTE</u></b>	Federal	0.00	0.00	0.00 -
	Other	0.00	0.00	0.00 -
	Total	0.00	0.00	0.00 -

For detailed budget information, see the Department Request with Governor's Recommendations at [oa.mo.gov/budget-planning/budget-information/2026-budget-information](http://oa.mo.gov/budget-planning/budget-information/2026-budget-information).

**Fiscal Year 2026 recommendations include funds for the following items:**

1. \$84,835,810 for New Decision Items from the Fiscal Year 2025 appropriation level, including \$64,612,831 general revenue.
  - \$27,348,000 for Missouri State Employee Retirement System Contributions due to new personal service statewide, including \$25,202,000 general revenue.
  - \$26,863,513 to continue the state's share of the state employee health care benefit plan, including \$16,926,831 general revenue. This increase keeps state employee health insurance premiums flat.
  - \$13,683,297 for Missouri State Employee Retirement System actuarially recommended retirement benefit contribution rate increases, including \$11,389,000 general revenue.
  - \$12,181,000 for Old Age and Survivors Disability and Health Insurance contributions due to new personal service statewide, including \$6,335,000 general revenue.
  - \$4,760,000 to continue the state's payments for Worker's Compensation benefits.

**Fiscal Year 2026 recommendations include reductions from the Fiscal Year 2025 core appropriation levels for the following items:**

- (\$20,000) for Teacher Retirement Contributions.

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Missouri State Employees' Retirement System</b>				
Missouri State Employees' Retirement System Contributions	\$ 623,584,675	\$ 776,863,876	\$ 790,547,173	\$ 817,895,173
<b>TOTAL</b>	\$ 623,584,675	\$ 776,863,876	\$ 790,547,173	\$ 817,895,173
General Revenue Fund	390,232,064	454,785,000	466,174,000	491,376,000
Federal Fund	123,516,398	147,863,703	150,158,000	152,304,000
Other Fund	109,836,214	174,215,173	174,215,173	174,215,173
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>OASDHI Contributions</b>				
OASDHI Contributions	\$ 187,685,886	\$ 222,565,199	\$ 222,565,199	\$ 234,746,199
Highway Patrol OASDHI Contributions	9,362,961	11,951,231	11,951,231	11,951,231
<b>TOTAL</b>	<b>\$ 197,048,846</b>	<b>\$ 234,516,430</b>	<b>\$ 234,516,430</b>	<b>\$ 246,697,430</b>
General Revenue Fund	101,864,617	110,995,910	110,995,910	117,330,910
Federal Fund	33,642,262	46,885,600	46,885,600	47,317,600
Other Fund	61,541,968	76,634,920	76,634,920	82,048,920
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE		FY 2025 APPROPRIATION		FY 2026 REQUEST		FY 2026 GOVERNOR RECOMMENDS	
<b>Teacher Retirement Contributions</b>								
Teacher Retirement Contributions	\$	35,105	\$	60,000	\$	60,000	\$	40,000
<b>TOTAL</b>	\$	35,105	\$	60,000	\$	60,000	\$	40,000
General Revenue Fund		35,105		60,000		60,000		40,000
Total Full-time Equivalent Employees		0.00		0.00		0.00		0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Deferred Compensation</b>				
Deferred Compensation	\$ 28,859,976	\$ 34,526,991	\$ 34,526,991	\$ 34,526,991
Highway Patrol Deferred Compensation	0	273,009	273,009	273,009
<b>TOTAL</b>	\$ 28,859,976	\$ 34,800,000	\$ 34,800,000	\$ 34,800,000
General Revenue Fund	14,300,864	15,678,528	15,678,528	15,678,528
Federal Fund	5,241,771	6,316,575	6,316,575	6,316,575
Other Fund	9,317,340	12,804,897	12,804,897	12,804,897
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Unemployment Benefits</b>				
Unemployment Benefits	\$ 1,070,137	\$ 4,830,053	\$ 4,830,053	\$ 4,830,053
Highway Patrol Unemployment Benefits	4,544	100,000	100,000	100,000
<b>TOTAL</b>	\$ 1,074,680	\$ 4,930,053	\$ 4,930,053	\$ 4,930,053
General Revenue Fund	586,472	2,430,053	2,430,053	2,430,053
Federal Fund	245,015	784,000	784,000	784,000
Other Fund	243,193	1,716,000	1,716,000	1,716,000
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Missouri Consolidated Health Care Plan</b>				
Missouri Consolidated Health Care Plan Contributions	\$ 485,406,725	\$ 527,203,040	\$ 550,450,021	\$ 554,066,553
<b>TOTAL</b>	\$ 485,406,725	\$ 527,203,040	\$ 550,450,021	\$ 554,066,553
General Revenue Fund	305,857,151	321,882,574	336,530,610	338,809,405
Federal Fund	107,688,512	128,015,467	133,172,859	133,975,194
Other Fund	71,861,062	77,304,999	80,746,552	81,281,954
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Worker's Compensation</b>				
Workers' Compensation	\$ 37,395,237	\$ 38,947,773	\$ 40,147,773	\$ 43,707,773
Workers' Compensation/Second Injury Fund Tax	1,767,058	2,500,000	2,500,000	2,500,000
<b>TOTAL</b>	<b>\$ 39,162,295</b>	<b>\$ 41,447,773</b>	<b>\$ 42,647,773</b>	<b>\$ 46,207,773</b>
General Revenue Fund	38,053,524	40,122,773	41,322,773	44,882,773
Other Fund	1,108,771	1,325,000	1,325,000	1,325,000
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00



	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Other Employer Disbursements</b>				
Voluntary Life Insurance	\$ 3,141,635	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000
Cafeteria Plan Transfer	0	1	1	1
HR Contingency Transfer	0	36,000	36,000	36,000
<b>TOTAL</b>	<b>\$ 3,141,635</b>	<b>\$ 3,936,001</b>	<b>\$ 3,936,001</b>	<b>\$ 3,936,001</b>
General Revenue Fund	0	36,001	36,001	36,001
Other Fund	3,141,635	3,900,000	3,900,000	3,900,000
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00