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| 61202   | Social Security              | 7.65%   | 7.65%   | 7.65%   | 7.65%   | 7.65%   | Paid at 7.65% on first SS Rate Limit, then 1.45% on all wages in excess of SS Rate Limit  
(Starting January 2022 the base will be $147,000)  
(Starting January 2021 the base will be $142,800)  
(Starting January 2020 the base will be $137,700)  
(Starting January 2019 the base will be $132,900)                                                                                     |
| 61270   | Health Insurance             | $6,104  | $6,306  | $6,326  | $7,019  | $7,397  | All positions with .75 FTE or greater should budget for Health Insurance Benefits. All positions that will be funded 1.0 fte should budget all benefits in each funding source.                                |
| 61205   | State Retirement             | 18.86%  | 19.70%  | 21.68%  | 22.89%  | 24.19%  | The components of this are:  
|         |                              |         |         |         |         |         | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | Pension  
|         |                              |         |         |         |         |         | 12.29    | 12.97    | 14.78    | 16.38    | 17.07    | Health Ins  
|         |                              |         |         |         |         |         | 6.27     | 6.47     | 6.68     | 6.29     | 6.89     | Disability  
|         |                              |         |         |         |         |         | 0.14     | 0.10     | 0.09     | 0.09     | 0.10     | Death Benefit  
|         |                              |         |         |         |         |         | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | Qualified Excess  
|         |                              |         |         |         |         |         | TOTAL 18.86 | 19.70 | 21.68 | 22.89 | 24.19 | 24.19 | All permanent part-time appointments that are 30 hrs/wk or more should be budgeted for benefits. |
| 61220   | Optional Retirement          | 13.25%  | 13.41%  | 13.61%  | 13.22%  | 13.83%  | The components of this are:  
|         |                              |         |         |         |         |         | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | Pension  
|         |                              |         |         |         |         |         | 6.84     | 6.84     | 6.84     | 6.84     | 6.84     | Health Ins  
|         |                              |         |         |         |         |         | 6.27     | 6.47     | 6.68     | 6.29     | 6.89     | Disability  
|         |                              |         |         |         |         |         | 0.14     | 0.10     | 0.09     | 0.09     | 0.10     | Death Benefit  
|         |                              |         |         |         |         |         | N/A      | N/A      | N/A      | N/A      | N/A      | Qualified Excess  
|         |                              |         |         |         |         |         | TOTAL 13.25 | 13.41 | 13.61 | 13.22 | 13.83 | 13.83 | All permanent part-time appointments that are 30 hrs/wk or more should be budgeted for benefits. |
| 61210   | Law Enforcement Retirement   | 5.00%   | 5.00%   | 5.00%   | 5.00%   | 5.00%   | For Law Enforcement Employees ONLY  
Law Enforcement Retirement is in addition to the regular state retirement rate in account 61205. |