## Approved Benefit Rates

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>Notes</th>
</tr>
</thead>
</table>
| 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%  | 24.50%  | The components of this are:  
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:  
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.                                                                                                      |

Budget Office - Lisa Edwards  
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