

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

RETIREMENT CONTRIBUTION RATES – PERS (DB)

**Code Section: 401 A
IRS Qualified and Defined Plan**

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Defined Benefit (DB) Plan¹

Fiscal Year	From	Thru	Employee Contribution Rates	Fire/Security Contribution Rates	Employer Contribution Rates
FY 55-70	07/01/54	06/30/70	3.50%		4.611%
FY 71	07/01/70	06/30/71	3.50%		7.830%
FY 72	07/01/71	06/30/72	3.50%	5.00%	7.830%
FY 73	07/01/72	06/30/73	4.25%	5.00%	9.33%
FY 74	07/01/73	06/30/74	4.25%	5.00%	5.23%
FY 75	07/01/74	06/30/75	4.25%	5.00%	5.94%
FY 76	07/01/75	06/30/76	4.25%	5.00%	8.21%
FY 77	07/01/76	06/30/77	4.25%	5.00%	9.38%
FY 78	07/01/77	06/30/78	4.25%	5.00%	10.32%
FY 79	07/01/78	06/30/79	4.25%	5.00%	10.93%
FY 80	07/01/79	06/30/80	4.25%	5.00%	10.58%
FY 81	07/01/80	06/30/81	4.25%	5.00%	11.05%
FY 82	07/01/81	06/30/82	4.25%	5.00%	11.78%
FY 83	07/01/82	06/30/83	4.25%	5.00%	11.78%
FY 84	07/01/83	06/30/84	4.25%	5.00%	12.04%
FY 85	07/01/84	06/30/85	4.25%	5.00%	11.04%
FY 86	07/01/85	06/30/86	4.25%	5.00%	11.21%
FY 87	07/01/86	12/31/86	4.25%	5.00%	3.09%
<u>EFFECTIVE PRE-TAX:</u>					
FY 87	01/01/87	06/30/87	6.75%	7.50%	3.09%
FY 88	07/01/87	06/30/88	6.75%	7.50%	4.55%
FY 89	07/01/88	06/30/89	6.75%	7.50%	4.55%
FY 90	07/01/89	06/30/90	6.75%	7.50%	3.16%
FY 91	07/01/90	06/30/91	6.75%	7.50%	6.50%
FY 92	07/01/91	06/30/92	6.75%	7.50%	9.03%
FY 93	07/01/92	06/30/93	6.75%	7.50%	6.75%
FY 94	07/01/93	06/30/94	6.75%	7.50%	10.80%
FY 95	07/01/94	06/30/95	6.75%	7.50%	10.90%
FY 96	07/01/95	06/30/96	6.75%	7.50%	10.82%
FY 97	07/01/96	06/30/97	6.75%	7.50%	10.33%
FY 98	07/01/97	06/30/98	6.75%	7.50%	5.63%
FY 99	07/01/98	06/30/99	6.75%	7.50%	6.66%
FY 00	07/01/99	06/30/00	6.75%	7.50%	5.64%
FY 01	07/01/00	06/30/01	6.75%	7.50%	4.55%
FY 02	07/01/01	06/30/02	6.75%	7.50%	4.08%
FY 03	07/01/02	06/30/03	6.75%	7.50%	4.08%
FY 04	07/01/03	06/30/04	6.75%	7.50%	5.58%
FY 05	07/01/04	06/30/05	6.75%	7.50%	10.58%
FY 06	07/01/05	06/30/06	6.75%	7.50%	15.58%
FY 07	07/01/06	06/30/07	6.75%	7.50%	20.58%
FY 08-22	07/01/07	06/30/22	6.75%	7.50%	22.00%

1) Rates for employees hired before 7/1/06 who participated in the State of Alaska's PERS defined benefit (DB) plan, or employees hired after 7/1/06 who have prior service in the State of Alaska's PERS defined benefit (DB) plan.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

RETIREMENT CONTRIBUTION RATES – PERS (DC)

**Code Section 401 A
IRS Qualified and Defined Plan**

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Defined Contribution (DC) Plan¹**

Fiscal Year	From	Thru	Employee Contribution Rates	Employer Contribution Rates			
				Individual Account	RMP³	OD&D⁴	HRA⁵
FY 07 ²	07/01/06	06/30/07	8.00%	5.00%	1.75%	0.30%	59.32 (12 mo FT) ^{5a} 79.10 (<12 mo FT) ^{5b} .9900 x Hrs (PT) ^{5c}
FY 08 ⁶	07/01/07	06/30/08	8.00%	5.00%	0.99%	0.58%	58.89 (12 mo FT) ^{7a} 9800 x Hrs (PT) ^{7b} \$1,531.27 ^{7c}
FY 09 ⁶	07/01/08	06/30/09	8.00%	5.00%	0.99%	0.58%	62.18 ^{7a} 1.04 ^{7b} \$1616.81 ^{7c}
FY 10 ⁶	07/01/09	06/30/10	8.00%	5.00%	0.83%	0.30%	65.37 ^{7a} 1.09 ^{7b} \$1699.71 ^{7c}
FY 11 ⁶	07/01/10	06/30/11	8.00%	5.00%	0.55%	0.31%	66.18 ^{7a} \$1720.70 ^{7c}
FY 12 ⁶	07/01/11	06/30/12	8.00%	5.00%	0.51%	0.20%	68.39 ^{7a} \$1778.09 ^{7c}
FY 13 ⁶	07/01/12	06/30/13	8.00%	5.00%	0.48%	0.14%	71.09 ^{7a} \$1848.43 ^{7c}
FY 14 ⁶	07/01/13	06/30/14	8.00%	5.00%	0.48%	0.20%	72.95 ^{7a} \$1896.60 ^{7c}
FY 15 ⁶	07/01/14	06/30/15	8.00%	5.00%	1.66%	0.22%	75.41 ^{7a} \$1960.53 ^{7c}
FY 16 ⁶	07/01/15	06/30/16	8.00%	5.00%	1.68%	0.22%	77.10 ^{7a} \$2004.52 ^{7c}
FY 17 ⁶	07/01/16	06/30/17	8.00%	5.00%	1.18%	0.17%	78.82 ^{7a} \$2049.36 ^{7c}

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

RETIREMENT CONTRIBUTION RATES – PERS (DC)

**Code Section 401 A
IRS Qualified and Defined Plan**

Fiscal Year	From	Thru	Employee Contribution Rates	Employer Contribution Rates			
				Individual Account	RMP ³	OD&D ⁴	HRA ⁵
FY 18 ⁶	07/01/17	06/30/18	8.00%	5.00%	1.03%	0.16%	80.16 ^{7a} \$2084.16 ^{7c}
FY 19 ⁶	07/01/18	06/30/19	8.00%	5.00%	0.94%	0.26%	80.88 ^{7a} \$2,102.88 ^{7c}
FY 20 ⁶	07/01/19	06/30/20	8.00%	5.00%	1.32%	0.26%	81.60 ^{7a} \$2,121.60 ^{7c}
FY 21 ⁶	07/01/20	06/30/21	8.00%	5.00%	1.27%	0.31%	83.04 ^{7a} \$2,159.04 ^{7c}
FY 22⁶	07/01/21	06/30/22	8.00%	5.00%	1.07%	0.31%	83.40^{7a} \$2,168.40^{7c}

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- 1) For employees who: a) were hired on or after 7/1/06, and b) have not participated in a prior PERS defined benefit (DB) plan, and c) selected the State of Alaska’s PERS defined contribution (DC) plan.
 - 2) Employer contributions are calculated up to the applicable Social Security Administration Tax Wage Base for each year, excluding HRA.
 - 3) RMP stands for Retiree Medical Plan.
 - 4) OD&D stands for Occupational Death and Disability Benefits.
 - 5) HRA stands for Health Reimbursement Arrangement and is a flat dollar amount based on 3% of all employer’s average annual employee compensation.
 - a. Full-time rate for 12 month employees.
 - b. Full-time rate for less than 12 month employees.
 - c. Part-time rate is based on a flat dollar value multiplied by hours worked.
 - 6) Starting with FY08, Employer Contributions are calculated up to the applicable IRS wage limitations for qualified retirement plans under Section 415(c).
 - 7) HRA stands for Health Reimbursement Arrangement and is a flat dollar amount based on 3% of all employer’s average annual employee compensation.
 - a. Full-time rate.
 - b. Part-time rate is based on a flat dollar value multiplied by hours worked.
 - c. Not to exceed an annual employer contribution of this amount.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

RETIREMENT CONTRIBUTION RATES – PERS (DC)

**Code Section 401 A
IRS Qualified and Defined Plan**

PUBLIC EMPLOYEES’ RETIREMENT SYSTEM
FIRE/SECURITY CONTRIBUTION RATES
Defined Contribution (DC) Plan¹

Fiscal Year	From	Thru	Fire/Security Contribution Rates	Employer Contribution Rates			
				Individual Account	RMP³	OD&D⁴	HRA⁵
FY 07 ²	07/01/06	06/30/07	8.00%	5.00%	1.75%	0.40%	59.32 (12 mo FT) ^{5a} 79.10 (<12 mo FT) ^{5b} .9900 x Hrs (PT) ^{5c}
FY 08 ⁶	07/01/07	06/30/08	8.00%	5.00%	0.99%	1.33%	58.89 (12 mo FT) ^{7a} 9800 x Hrs (PT) ^{7b} \$1,531.27 ^{7c}
FY 09 ⁶	07/01/08	06/30/09	8.00%	5.00%	0.99%	1.33%	62.18 ^{7a} 1.04 ^{7b} \$1616.81 ^{7c}
FY 10 ⁶	07/01/09	06/30/10	8.00%	5.00%	0.83%	1.33%	65.37 ^{7a} 1.09 ^{7b} \$1699.71 ^{7c}
FY 11 ⁶	07/01/10	06/30/11	8.00%	5.00%	0.55%	1.18%	66.18 ^{7a} \$1720.70 ^{7c}
FY 12 ⁶	07/01/11	06/30/12	8.00%	5.00%	0.51%	0.97%	68.89 ^{7a} \$1778.09 ^{7c}
FY 13 ⁶	07/01/12	06/30/13	8.00%	5.00%	0.48%	0.99%	71.09 ^{7a} \$1848.43 ^{7c}
FY 14 ⁶	07/01/13	06/30/14	8.00%	5.00%	0.48%	1.14%	72.95 ^{7a} \$1896.60 ^{7c}
FY 15 ⁶	07/01/14	06/30/15	8.00%	5.00%	1.66%	1.06%	75.41 ^{7a} \$1960.53 ^{7c}
FY 16 ⁶	07/01/15	06/30/16	8.00%	5.00%	1.68%	1.05%	77.10 ^{7a} \$2004.52 ^{7c}
FY 17 ⁶	07/01/16	06/30/17	8.00%	5.00%	1.18%	0.49%	78.82 ^{7a} \$2049.36 ^{7c}

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

RETIREMENT CONTRIBUTION RATES – PERS (DC)

**Code Section 401 A
IRS Qualified and Defined Plan**

PUBLIC EMPLOYEES’ RETIREMENT SYSTEM
FIRE/SECURITY CONTRIBUTION RATES
Defined Contribution (DC) Plan¹

Fiscal Year	From	Thru	Fire/Security Contribution Rates	Employer Contribution Rates			
				Individual Account	RMP³	OD&D⁴	HRA⁵
FY 18 ⁶	07/01/17	06/30/18	8.00%	5.00%	1.03%	0.43%	80.16 ^{7a} \$2084.16 ^{7c}
FY 19 ⁶	07/01/18	06/30/19	8.00%	5.00%	0.94%	0.76%	80.88 ^{7a} \$2,102.88 ^{7c}
FY 20 ⁶	07/01/19	06/30/20	8.00%	5.00%	1.32%	0.72%	81.60 ^{7a} \$2,121.60 ^{7c}
FY 21 ⁶	07/01/20	06/30/21	8.00%	5.00%	1.27%	0.70%	83.04 ^{7a} \$2,159.04 ^{7c}
FY 22⁶	07/01/21	06/30/22	8.00%	5.00%	1.07%	0.68%	83.40^{7a} \$2,168.40^{7c}

- 1) For employees who: a) were hired on or after 7/1/06, and b) have not participated in a prior PERS defined benefit (DB) plan, and c) selected the State of Alaska’s PERS defined contribution (DC) plan.
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- 5) HRA stands for Health Reimbursement Arrangement and is a flat dollar amount based on 3% of all employer’s average annual employee compensation.
 - a. Full-time rate for 12 month employees.
 - b. Full-time rate for less than 12 month employees.
 - c. Part-time rate is based on a flat dollar value multiplied by hours worked.
- 6) Beginning in FY08, Employer Contributions are calculated up to the applicable IRS wage limitations for qualified retirement plans under Section 415(c).
- 7) HRA stands for Health Reimbursement Arrangement and is a flat dollar amount based on 3% of all employer’s average annual employee compensation.
 - a. Full-time rate.
 - b. Part-time rate is based on a flat dollar value multiplied by hours worked.
 - c. Not to exceed an annual employer contribution of this amount.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

RETIREMENT CONTRIBUTION RATES – TRS (DB)

Code Section: 401 A

IRS Qualified and Defined Plan

TEACHERS' RETIREMENT SYSTEM

Defined Benefit (DB) Plan¹

Fiscal Year	From	Thru	Employee Contribution Rates	Employee Supplemental Rates	Employer Contribution Rates
FY 45-54	07/01/44	06/30/54	\$90.00	+ supl 1%	\$22.50
FY 55-70	07/01/54	06/30/70	5%	6%	2.50%
FY 71	07/01/70	06/30/71	7%	8%	4.5425%
FY 72	07/01/71	06/30/72	7%	8%	4.91%
FY 73	07/01/72	06/30/73	7%	8%	4.91%
FY 74	07/01/73	06/30/74	7%	8%	5.61%
FY 75	07/01/74	06/30/75	7%	8%	5.61%
FY 76	07/01/75	06/30/76	7%	8%	6.82%
FY 77	07/01/76	06/30/77	7%	8%	7.09%
FY 78	07/01/77	06/30/78	7%	8%	6.70%
FY 79	07/01/78	06/30/79	7%	8%	7.06%
FY 80	07/01/79	06/30/80	7%	8%	7.45%
FY 81	07/01/80	06/30/81	7%	8%	7.87%
FY 82	07/01/81	06/30/82	7%	8%	8.42%
FY 83	07/01/82	06/30/83	7%	8%	8.45%
FY 84	07/01/83	06/30/84	7%	8%	8.71%
FY 85	07/01/84	06/30/85	7%	8%	8.98%
FY 86	07/01/85	06/30/86	7%	8%	8.88%
FY 87	07/01/86	06/30/87	7%	8%	6.88%
FY 88	07/01/87	06/30/88	7%	8%	13.76%
FY 89	07/01/88	06/30/89	7%	8%	11.63%
FY 90	07/01/89	06/30/90	7%	8%	11.64%
FY 91	07/01/90	12/31/90	7%	8%	10.54%
<u>PRE-TAX EFFECTIVE:</u>					
FY 91	01/01/91	06/30/91	8.65%	9.65%	10.54%
FY 92	07/01/91	06/30/92	8.65%	9.65%	11.87%
FY 93	07/01/92	06/30/93	8.65%	9.65%	12.00%
FY 94	07/01/93	06/30/94	8.65%	9.65%	12.00%
FY 95	07/01/94	06/30/95	8.65%	9.65%	12.00%
FY 96	07/01/95	06/30/96	8.65%	9.65%	12.00%
FY 97	07/01/96	06/30/97	8.65%	9.65%	12.00%
FY 98	07/01/97	06/30/98	8.65%	9.65%	12.00%
FY 99	07/01/98	06/30/99	8.65%	9.65%	12.00%
FY 00	07/01/99	06/30/00	8.65%	9.65%	12.00%
FY 01	07/01/00	06/30/01	8.65%	9.65%	12.00%
FY 02	07/01/01	06/30/02	8.65%	9.65%	11.00%
FY 03	07/01/02	06/30/03	8.65%	9.65%	11.00%
FY 04	07/01/03	06/30/04	8.65%	9.65%	12.00%
FY 05	07/01/04	06/30/05	8.65%	9.65%	16.00%
FY 06	07/01/05	06/30/06	8.65%	9.65%	21.00%
FY 07	07/01/06	06/30/07	8.65%	9.65%	26.00%
FY 08-22	07/01/07	06/30/22	8.65%	9.65%	12.56%

1) Rates for employees hired before 7/1/06 who participated in the State of Alaska's TRS defined benefit (DB) plan or employees hired after 7/1/06 who have prior service in the State of Alaska's TRS defined benefit (DB) plan.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

RETIREMENT CONTRIBUTION RATES – TRS (DC)

**Code Section: 401 A
IRS Qualified and Defined Plan**

TEACHERS' RETIREMENT SYSTEM
Defined Contribution (DC) Plan¹

Fiscal Year	From	Thru	Employee Contribution Rates	Employer Contribution Rates			
				Individual Account	RMP³	OD&D⁴	HRA⁵
FY 07 ²	07/01/06	06/30/07	8.00%	7.00%	1.75%	0.00%	59.32 (12 mo FT) ^{5a} 79.10 (<12 mo FT) ^{5b} .9900 x Hrs (PT) ^{5c} \$1542.43 ^{5d}
FY 08 ⁶	07/01/07	06/30/08	8.00%	7.00%	0.99%	0.62%	58.89 (12 mo FT) ^{5a} 80.60 (<12 mo FT) ^{5b} .9800 x Hrs (PT) ^{5c} \$1531.27 ^{5d}
FY 09 ⁶	07/01/08	06/30/09	8.00%	7.00%	0.99%	0.62%	62.18 ^{5a} 1.04 ^{5c} \$1616.81 ^{5d}
FY 10 ⁶	07/01/09	06/30/10	8.00%	7.00%	1.03%	0.32%	65.37 ^{5a} 1.09 ^{5c} \$1699.71 ^{5d}
FY 11 ⁶	07/01/10	06/30/11	8.00%	7.00%	0.68%	0.28%	66.18 ^{5a} \$1720.70 ^{5d}
FY 12 ⁶	07/01/11	06/30/12	8.00%	7.00%	0.58%	0%	68.39 ^{5a} \$1778.09 ^{5d}
FY 13 ⁶	07/01/12	06/30/13	8.00%	7.00%	0.49%	0%	71.09 ^{5a} \$1848.43 ^{5d}
FY 14 ⁶	07/01/13	06/30/14	8.00%	7.00%	0.47%	0%	72.95 ^{5a} \$1896.60 ^{5d}
FY 15 ⁶	07/01/14	06/30/15	8.00%	7.00%	2.04%	0 %	75.41 ^{5a} \$1960.53 ^{7c}
FY 16 ⁶	07/01/15	06/30/16	8.00%	7.00%	2.04%	0 %	77.10 ^{5a} \$2004.52 ^{7c}
FY 17 ⁶	07/01/16	06/30/17	8.00%	7.00%	1.05%	0.0%	78.82 ^{7a} \$2049.36 ^{7c}

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

RETIREMENT CONTRIBUTION RATES – TRS (DC)

**Code Section: 401 A
IRS Qualified and Defined Plan**

**TEACHERS' RETIREMENT SYSTEM
Defined Contribution (DC) Plan¹**

Fiscal Year	From	Thru	Employee Contribution Rates	Employer Contribution Rates			
				Individual Account	RMP³	OD&D⁴	HRA⁵
FY 18 ⁶	07/01/17	06/30/18	8.00%	7.00%	0.91%	0.0%	80.16 ^{7a} \$2084.16 ^{7c}
FY 19 ⁶	07/01/18	06/30/19	8.00%	7.00%	0.79%	0.08%	80.88 ^{7a} \$2,102.88 ^{7c}
FY 20 ⁶	07/01/19	06/30/20	8.00%	7.00%	1.09%	0.08%	81.60 ^{7a} \$2,121.60 ^{7c}
FY 21 ⁶	07/01/20	06/30/21	8.00%	7.00%	0.93%	0.08%	83.04 ^{7a} \$2,159.04 ^{7c}
FY 22⁶	07/01/21	06/30/22	8.00%	7.00%	0.83%	0.08%	83.40^{7a} \$2,168.40^{7c}

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- 2) Employer contributions are calculated up to the applicable Social Security Administration Tax Wage Base for each year, excluding HRA.
- 3) RMP stands for Retiree Medical Plan.
- 4) OD&D stands for Occupational Death and Disability Benefits.
- 5) HRA stands for Health Reimbursement Arrangement and is a flat dollar amount based on 3% of the employer's average annual employee compensation.
- a) Full-time rate for 12 month employees.
 - b) Full-time rate for less than 12 month employees.
 - c) Part-time rate is based on a flat dollar value multiplied by hours worked.
 - d) Not to exceed an annual employer contribution of this amount.
- 6) Starting with FY08, Employer Contributions are calculated up to the applicable IRS wage limitations for qualified retirement plans under Section 415C.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

**CODE SECTION 403B & 401A
IRS DEFINED PLAN**

**OPTIONAL RETIREMENT PROGRAM
UA ORP Tier 1**

Fiscal Year	From	Thru	Plan 403 B	Plan 401 A
			Employee Contribution Rate	ORP Employer Contribution Rate
FY 91	09/01/90	12/31/90	7.00%	11.27%

EFFECTIVE PRE-TAX

FY 91	01/01/91	06/30/91	8.65%	11.27%
1) FY 92	07/01/91	06/30/92	8.65%	11.35%
FY 93	07/01/92	06/30/93	8.65%	11.47%
FY 94	07/01/93	06/30/94	8.65%	11.96%
FY 95	07/01/94	06/30/95	8.65%	12.00%
FY 96	07/01/95	06/30/96	8.65%	12.00%
FY 97	07/01/96	06/30/97	8.65%	12.00%
FY 98	07/01/97	06/30/98	8.65%	12.00%
FY 99	07/01/98	06/30/99	8.65%	12.00%
FY 00	07/01/99	06/30/00	8.65%	12.00%
FY 01	07/01/00	06/30/01	8.65%	12.00%
FY 02	07/01/01	06/30/02	8.65%	11.67%
FY 03	07/01/02	06/30/03	8.65%	11.33%
FY 04	07/01/03	06/30/04	8.65%	11.33%
FY 05	07/01/04	06/30/05	8.65%	13.00%
FY 06	07/01/05	06/30/06	8.65%	16.33%
FY 07	07/01/06	06/30/07	8.65%	21.00%
FY 08	07/01/07	06/30/08	8.65%	19.85%
FY 09	07/01/08	06/30/09	8.65%	17.04%
FY 10	07/01/09	06/30/10	8.65%	12.56%
FY 11	07/01/10	06/30/11	8.65%	12.56%
FY 12	07/01/11	06/30/12	8.65%	12.56%
FY 13	07/01/12	06/30/13	8.65%	14.00%
FY 14	07/01/13	06/30/14	8.65%	14.00%
FY 15	07/01/14	06/30/15	8.65%	14.00%
FY 16	07/01/15	06/30/16	8.65%	14.00%
FY 17	07/01/16	06/30/17	8.65%	14.00%
FY 18	07/01/17	06/30/18	8.65%	14.00%
FY 19	07/01/18	06/30/19	8.65%	14.00%
FY 20	07/01/19	06/30/20	8.65%	14.00%
FY 21	07/01/20	06/30/21	8.65%	14.00%
FY 22	07/01/21	06/30/22	8.65%	14.00%

1) As of 8/8/92, benefit-eligible Foreign National employees may participate in the UA ORP plan.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

**CODE SECTION 403B & 401A
IRS DEFINED PLAN**

OPTIONAL RETIREMENT PROGRAM
UA ORP Tier 2¹ & 2

<u>Fiscal Year</u>	<u>From</u>	<u>Thru</u>	<u>Employee Contribution Rates</u>	<u>Employer Contribution Rates</u>
FY 06	07/01/05	06/30/06	8.65%	12.00%
FY 07	07/01/06	06/30/07	8.65%	12.00%
FY 08	07/01/07	06/30/08	8.65%	12.00%
FY 09	07/01/08	06/30/09	8.65%	12.00%
FY 10	07/01/09	06/30/10	8.65%	12.00%
FY 11	07/01/10	06/30/11	8.65%	12.00%
FY 12	07/01/11	06/30/12	8.65%	12.00%
FY 13	07/01/12	06/30/13	8.65%	12.00%
FY 14	07/01/13	06/30/14	8.65%	12.00%
FY 15	07/01/14	06/30/15	8.65%	12.00%
FY 16	07/01/15	06/30/16	8.65%	12.00%
FY 17	07/01/16	06/30/17	8.65%	12.00%
FY 18	07/01/17	06/30/18	8.65%	12.00%
FY 19	07/01/18	06/30/19	8.65%	12.00%
FY 20	07/01/19	06/30/20	8.65%	12.00%
FY 21	07/01/20	06/30/21	8.65%	12.00%
FY 22	07/01/21	06/30/22	8.65%	12.00%

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- 1) FY06 UA ORP Tier 1 plan (see page 6) available no later than 6/22/05, unless employee received written approval from the VP of Faculty and Staff Relations (director of Statewide Human Resources).
 - 2) As of 6/23/05, the UA ORP Tier 2 selection was made available to newly-hired ORP benefit-eligible employees (executives and regular faculty).

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

**CODE SECTION 403B & 401A
IRS DEFINED PLAN**

OPTIONAL RETIREMENT PROGRAM
UA ORP Tier 3¹

<u>Fiscal Year</u>	<u>From</u>	<u>Thru</u>	<u>Employee Contribution Rates</u>	<u>Employer Contribution Rates</u>
FY 07	07/01/06	06/30/07	8.00%	12.00%
FY 08	07/01/07	06/30/08	8.00%	12.00%
FY 09	07/01/08	06/30/09	8.00%	12.00%
FY 10	07/01/09	06/30/10	8.00%	12.00%
FY 11	07/01/10	06/30/11	8.00%	12.00%
FY 12	07/01/11	06/30/12	8.00%	12.00%
FY 13	07/01/12	06/30/13	8.00%	12.00%
FY 14	07/01/13	06/30/14	8.00%	12.00%
FY 15	07/01/14	06/30/15	8.00%	12.00%
FY 16 ²	07/01/15	06/30/16	8.00%	12.00%
FY 17 ²	07/01/16	06/30/17	8.00%	12.00%
FY 18 ²	07/01/17	06/30/18	8.00%	12.00%
FY 19 ²	07/01/18	06/30/19	8.00%	12.00%
FY 20 ²	07/01/19	06/30/20	8.00%	12.00%
FY 21 ²	07/01/20	06/30/21	8.00%	12.00%
FY 22²	07/01/21	06/30/22	8.00%	12.00%

1) From 7/1/06 through 6/30/15, participation open to all newly-hired, benefit-eligible employees.

2) As of 7/1/15, participation limited to (Executive) Officers, Senior Administrators, and regular Faculty. Newly hired regular staff (exempt and non-exempt) are no longer eligible, unless they previously participated in the UA ORP Tier 3 plan.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

RETIREMENT CONTRIBUTION RATES - PENSION
EFFECTIVE 01/01/82

Code Section: 401 A
IRS Qualified and Defined Plan

UNIVERSITY OF ALASKA PENSION PLAN - REGULAR EMPLOYEES ONLY
(See following section for Adjunct Faculty Rates)

Calendar Year	Gross Wage Base	Employer Contribution Rates	Maximum Employer Contribution (Base x Rate)	Employer Contribution Rate for Emps Hired After 4/1/86^{1&6}	Maximum Employer Contribution for 4/1/86 Employees^{1&6}
1982	32,400	6.13%	1,986.12		
1983	35,700	6.13%	2,188.41		
1984	37,800	6.13%	2,317.14		
1985	39,600	6.13%	2,427.48		
1986	42,000	6.13%	2,574.60		
1) 4/1/86	42,000	6.13%	2,574.60	4.68%	1,965.60
2) 7/1/86	42,000	4.30%	1,806.00	2.85%	1,197.00
1987	42,000	4.30%	1,806.00	2.85%	1,197.00
3) 1988	42,000	6.13%	2,574.60	4.68%	1,965.60
4) 1989	42,000	6.13%	2,574.60	4.68%	1,965.60
1990	42,000	6.13%	2,574.60	4.68%	1,965.60
5) 1991	42,000	6.13%	2,574.60	4.68%	1,965.60
6&7) 1992	42,000	7.65%	3,213.00		
1993	42,000	7.65%	3,213.00		
1994	42,000	7.65%	3,213.00		
1995	42,000	7.65%	3,213.00		
1996	42,000	7.65%	3,213.00		
1997	42,000	7.65%	3,213.00		
1998	42,000	7.65%	3,213.00		
1999	42,000	7.65%	3,213.00		
2000	42,000	7.65%	3,213.00		
2001	42,000	7.65%	3,213.00		
2002	42,000	7.65%	3,213.00		
2003	42,000	7.65%	3,213.00		
2004	42,000	7.65%	3,213.00		
2005	42,000	7.65%	3,213.00		
8) 2006-14	42,000	7.65%	3,213.00		
9) 2015	42,000	7.65%	3,213.00		
2016	42,000	7.65%	3,213.00		
2017	42,000	7.65%	3,213.00		
2018	42,000	7.65%	3,213.00		
2019	42,000	7.65%	3,213.00		
2020	42,000	7.65%	3,213.00		
2021	42,000	7.65%	3,213.00		
2022	42,000	7.65%	3,213.00		

- 1) Employees hired after 4/1/86 reduced pension by Medicare 1.45%.
- 2) Employer's contribution pension rate decreased and maximum was frozen at \$42,000. As of 7/1/86, temporary employees and adjunct faculty deleted from UA pension plan.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

- 3) Employer's contribution pension rate increased; retro done in July 1988 (does not show on any master files).
- 4) As of 8/27/89, adjunct faculty included in pension plan. Participation requirement - 3 credits in each of 3 semesters in the previous 5 years. Refer to the "Pension Plan - Adjunct Faculty" section for specific plan rates and history.
- 5) As of 7/1/91, all adjunct faculty included in plan, contribution rate of 7.65%, and wage base of \$53,400 (1991); refer to the "Pension Plan - Adjunct Faculty" section for specific plan rates and history. As of 7/1/91, temporary employees pay Social Security and Medicare.
- 6) As of 1/1/92, the contribution rate increased to 7.65% for all participants (with no decrease for Medicare). As of 1/1/92, adjunct faculty pension gross wage base same as Social Security. Refer to the "Pension Plan - Adjunct Faculty" section for specific plan rates and history.
- 7) As of 8/8/92, benefit-eligible Foreign National employees were included in the university's pension plan.
- 8) Employees first hired between 7/1/06 and 6/30/15 are eligible for the university's pension plan:
 - a) if they select to participate in the UA ORP Tier 3 plan as their retirement option within 30 days of the new employee benefit selection period, or
 - b) contact the local Human Resource office for eligibility of past participation in a UA retirement option.
- 9) As of 7/1/15, the retirement options for newly hired benefit-eligible regular staff (exempt and non-exempt) differ from options in previous years. These employees are eligible to participate in the university's pension plan; a three-year vesting period is required.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

**RETIREMENT CONTRIBUTION RATES - PENSION
EFFECTIVE 08/27/89**

**Code Section: 401 A
IRS Qualified and Defined Plan**

UNIVERSITY OF ALASKA PENSION PLAN - ADJUNCT FACULTY

Calendar Year	Gross Wage Base	Employer Contribution Rate	Maximum Employer Contribution (Base x Rate)	Employer Contribution Rate for Emps Hired After 4/1/86	Maximum Employer Contribution for 4/1/86 Employees
7/01/86	TEMPORARY - DELETED FROM PLAN				
1) 8/27/89	42,000	6.13%	2,574.60	4.68%	1965.60
2) 7/01/91	53,400	7.65%	4,085.10		
3) 1992	55,500	7.65%	4,245.75		
1993	57,600	7.65%	4,406.40		
1994	60,600	7.65%	4,635.90		
1995	61,200	7.65%	4,681.80		
4) 1996	62,700	7.65%	4,796.55		
1997	65,400	7.65%	5,003.10		
1998	68,400	7.65%	5,232.60		
1999	72,600	7.65%	5,553.90		
2000	76,200	7.65%	5,829.30		
2001	80,400	7.65%	6,150.60		
2002	84,900	7.65%	6,494.85		
2003	87,000	7.65%	6,655.50		
2004	87,900	7.65%	6,724.35		
2005	90,000	7.65%	6,885.00		
2006	94,200	7.65%	7,206.30		
2007	97,500	7.65%	7,458.75		
2008	102,000	7.65%	7,803.00		
2009	106,800	7.65%	8,170.20		
2010	106,800	7.65%	8,170.20		
2011	106,800	7.65%	8,170.20		
2012	110,100	7.65%	8,422.65		
2013	113,700	7.65%	8,698.05		
2014	117,000	7.65%	8,950.50		
2015	118,500	7.65%	9,065.25		
2016	118,500	7.65%	9,065.25		
2017	127,200	7.65%	9,730.80		
2018	128,400	7.65%	9,845.55		
2019	132,900	7.65%	10,166.85		
2020	137,700	7.65%	10,534.05		
2021	142,800	7.65%	10,924.20		

- 1) As of 8/27/89, adjunct faculty included in the pension plan. Participation requirement - 3 credits in each of 3 semesters in the previous 5 years.
- 2) As of 7/1/91, all adjunct faculty included in plan, contribution rate of 7.65%, and wage base of \$53,400 (1991). As of 7/1/91, temporary employees pay Social Security and Medicare.
- 3) As of 1/1/92, contribution rate increased to 7.65% for all participants (with no decrease for Medicare). As of 1/1/92, adjunct faculty pension gross wage base same as Social Security.
- 4) As of 1/1/96, pension option no longer available to new adjunct faculty. Adjunct faculty participating in the plan prior to 1/1/96 were grand-fathered into the university's pension plan if a) the employee opted for the pension plan

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

vs. Social Security, and b) taught at least one class per twelve month period, and c) did not terminate their employment with the university.

BENEFIT REMITTANCES/ACTIVE EMPLOYEE - Contribution Rates

FICA - RATES

	<i>Calendar Year</i>	<i>SS Gross Wage Base</i>	<i>Social Security Wage EE Rate</i>	<i>Social Security ER Rate</i>	<i>Medicare Gross Wage Base</i>	<i>Medicare EE & ER Rate</i>	<i>Medicare EE-HI Rate ⁴</i>
1)	1982-86	N/A	N/A	N/A	N/A	N/A	N/A
2)	1986	42,000	Same	5.70%	42,000	1.45%	
	1987	43,800	As	5.70%	43,800	1.45%	
	1988	45,000	ER	6.06%	45,000	1.45%	
	1989	48,000		6.06%	48,000	1.45%	
	1990	51,300		6.20%	51,300	1.45%	
3)	1991	53,400		6.20%	125,000	1.45%	
	1992	55,500		6.20%	130,200	1.45%	
	1993	57,600		6.20%	135,000	1.45%	
	1994	60,600		6.20%	Unlimited	1.45%	
	1995	61,200		6.20%	Unlimited	1.45%	
	1996	62,700		6.20%	Unlimited	1.45%	
	1997	65,400		6.20%	Unlimited	1.45%	
	1998	68,400		6.20%	Unlimited	1.45%	
	1999	72,600		6.20%	Unlimited	1.45%	
	2000	76,200		6.20%	Unlimited	1.45%	
	2001	80,400		6.20%	Unlimited	1.45%	
	2002	84,900		6.20%	Unlimited	1.45%	
	2003	87,000		6.20%	Unlimited	1.45%	
	2004	87,900		6.20%	Unlimited	1.45%	
	2005	90,000		6.20%	Unlimited	1.45%	
	2006	94,200		6.20%	Unlimited	1.45%	
	2007	97,500		6.20%	Unlimited	1.45%	
	2008	102,000		6.20%	Unlimited	1.45%	
	2009	106,800		6.20%	Unlimited	1.45%	
	2010	106,800		6.20%	Unlimited	1.45%	
	2011	106,800	4.20%	6.20%	Unlimited	1.45%	
	2012	110,100	4.20%	6.20%	Unlimited	1.45%	
4)	2013	113,700	6.20%	6.20%	Unlimited	1.45%	.9%
	2014	117,000	6.20%	6.20%	Unlimited	1.45%	.9%
	2015	118,500	6.20%	6.20%	Unlimited	1.45%	.9%
	2016	118,500	6.20%	6.20%	Unlimited	1.45%	.9%
	2017	127,200	6.20%	6.20%	Unlimited	1.45%	.9%
	2018	128,400	6.20%	6.20%	Unlimited	1.45%	.9%
	2019	132,900	6.20%	6.20%	Unlimited	1.45%	.9%
	2020	137,700	6.20%	6.20%	Unlimited	1.45%	.9%
	2021	142,800	6.20%	6.20%	Unlimited	1.45%	.9%

1) As of 1/1/82, the university opted out of the Social Security system.

2) All employees hired after 4/1/86 are subject to Medicare withholding.

3) As of 7/1/91, temporary employees are subject to Social Security and Medicare withholding.

4) As of 1/1/13, additional employee Medicare contribution for high income earners applicable on wages over \$200,000.