



THE STATE OF FLORIDA  
**JUSTICE ADMINISTRATIVE COMMISSION**

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**MEMORANDUM HR09-2023**

To: Agency Administrators  
From: Andy Snuggs, Director of Human Resources  
Subject: SB 7024 – Employer Contribution Rates  
Date: June 8, 2023

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The 2023 Florida Legislature passed Senate Bill 7024 that established the Florida Retirement System (FRS) employer contribution rates for the 2023-2024 plan year. The new contribution rates provided herein are effective July 1, 2023, and should be reflected in your agency's July 1, 2023, retirement report.

The **uniform contribution rate system** will continue. Participating employers make uniform contributions by membership class to support both the FRS Pension Plan and Investment Plan. Employers contribute a percentage of the total payroll for each class or subclass of FRS membership based upon the uniform or "blended" rates, regardless of the retirement plan your employees choose.

Therefore, **your agency pays the same contribution rates by membership class or subclass for members under both plans.** The total contribution rates by reporting plan code are in the attached charts.

The following contribution rates remain unchanged from last year:

- The required employee contribution rate is 3.00 percent.
- The administrative assessment for the FRS Investment Plan and the MyFRS Financial Guidance Program is 0.06 percent.

The Health Insurance Subsidy (HIS) contribution rate increases from 1.66 percent to 2.00 percent.

The maximum salary that may be reported for your FRS members and other state-administered retirement system members for fiscal year 2023-2024 is \$494,480, if they were initially enrolled before July 1, 1996, or \$330,000 if they were initially enrolled on or after July 1, 1996.

## CONTRIBUTION RATES EFFECTIVE JULY 1, 2023

**Employer contribution rates are set by law. Rates below include the retirement contribution rate including the applicable UAL<sup>1</sup>, 2.00 percent HIS contribution rate, and 0.06 percent administrative/educational assessment.**

<b>FRS Membership Plan and Class</b> (Rates below apply to FRS members who are in either the FRS Pension Plan or the FRS Investment Plan)	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>	<b>Total Contribution Rate</b>
HA/PA – Regular Class	3.00%	13.57%	16.57%
HB/PB – Special Risk Class	3.00%	32.67%	35.67%
HC/PC – Judges - Elected Officers' Class (EOC)	3.00%	44.89%	47.89%
HE/PE – Legislators - EOC	3.00%	62.72%	65.72%
HG/PG – Governor, Lt. Gov., Cabinet - EOC	3.00%	62.72%	65.72%
HH/PH – State Attorney, Public Defender - EOC	3.00%	62.72%	65.72%
HI/PI – County, City, Special District Elected Officers - EOC	3.00%	58.68%	61.68%
HJ/PJ – Special Risk Administrative Support Class	3.00%	39.82%	42.82%
HM/PM – Senior Management Service Class (SMSC)	3.00%	34.52%	37.52%

<b>Renewed Membership Plan and Class<sup>2</sup></b> (Rates below apply to renewed members in either the FRS Pension Plan or the FRS Investment Plan, including renewed members in the EOC and SMSC, as well as renewed EOC members who chose to join SMSC initially enrolled prior to July 1, 2010.)	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>	<b>Total Contribution Rate</b>
RA/QA – Regular Class	3.00%	13.57%	16.57%
RC/QC – Judges - EOC	3.00%	44.89%	47.89%
RE/QE – Legislators - EOC	3.00%	62.72%	65.72%
RG/QG – Governor, Lt. Gov., Cabinet - EOC	3.00%	62.72%	65.72%
RH/QH – State Attorney, Public Defender - EOC	3.00%	62.72%	65.72%
RI/QI – County, City, Special District - EOC	3.00%	58.68%	61.68%
RM/QM – Senior Management Service Class	3.00%	34.52%	37.52%
RP/QP – Senior Management Service Class in lieu of EOC:			
Judges	3.00%	34.52%	37.52%
Legislators	3.00%	34.52%	37.52%
Governor, Lt. Gov., Cabinet	3.00%	34.52%	37.52%
State Attorney, Public Defender	3.00%	34.52%	37.52%
RQ/QQ – SMSC in lieu of EOC:			
County, City, Special District Elected Officers	3.00%	34.52%	37.52%

<b>Institute for Food and Agricultural Science (IFAS) Supplemental Retirement Plan<sup>3</sup></b>	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>	<b>Total Contribution Rate</b>
HK – IFAS Supplemental	0.00%	18.75%	18.75%

<b>Teachers' Retirement System (TRS)<sup>4</sup></b>	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>	<b>Total Contribution Rate</b>
IE – TRS Plan E	6.25%	13.90%	20.15%

<sup>1</sup> See the rate chart on Page 4 for a complete breakdown of the UAL contribution rates by membership class.

<sup>2</sup> See chart at the top of Page 4 for rates for retirees initially reemployed on or after July 1, 2010, who are not eligible for retirement coverage.

<sup>3</sup> IFAS is a closed, grandfathered retirement system and the rates for fiscal year 2023-24 did not change; the 2.00 percent HIS rate, the 0.06 percent administrative/educational fee and UAL rates do not apply to members in IFAS.

<sup>4</sup> TRS is a grandfathered closed retirement system under the FRS Pension Plan; the 0.06 percent administrative/educational fee and UAL rates do not apply to the salaries of members in TRS.

**CONTRIBUTION RATES EFFECTIVE JULY 1, 2023**

**Employer contribution rates are set by law. Rates below include the appropriate retirement contribution rate including applicable UAL rates<sup>5</sup>, 2.00 percent HIS contribution rate, 0.06 percent administrative/educational assessment.**

<b>EOC Members Who Chose to Join Senior Management Service Class</b>	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>	<b>Total Contribution Rate</b>
HP/PP – Judges	3.00%	34.52%	37.52%
Legislators	3.00%	34.52%	37.52%
Governor, Lt. Gov., Cabinet	3.00%	34.52%	37.52%
State Attorney, Public Defender	3.00%	34.52%	37.52%
HQ/PQ – County, City, Special District Elected Officers	3.00%	34.52%	37.52%

<b>Deferred Retirement Option Program (DROP)</b>	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>	<b>Total Contribution Rate<sup>6</sup></b>
DP – DROP from FRS	N/A	21.13%	21.13%
DL – DROP extension for law enforcement	N/A	21.13%	21.13%
DR – DROP from Plan A, SCOERS	N/A	21.13%	21.13%
DS – DROP from Plan B, SCOERS	N/A	21.13%	21.13%
DT – DROP from TRS, all plans	N/A	21.13%	21.13%
DE, DF, DG, DH – DROP ended with future termination date for participants in the EOC.	N/A	12.64%	12.64% <sup>7</sup>

<b>Renewed Investment Plan Membership Plan and Class</b> (Rates below apply to retirees of the FRS Investment Plan, the SMSOAP, the SUSORP, or the SCCSORP, who are employed in a regularly established position and initially enrolled effective July 1, 2017, or after.)	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>	<b>Total Contribution Rate</b>
CA – Regular Class	3.00%	13.57%	16.57%
CB – Special Risk Class	3.00%	32.67%	35.67%
CC – Judges - EOC	3.00%	44.89%	47.89%
CE – Legislators - EOC	3.00%	62.72%	65.72%
CG – Governor, Lt. Gov., Cabinet - EOC	3.00%	62.72%	65.72%
CH – State Attorney, Public Defender - EOC	3.00%	62.72%	65.72%
CI – County, City, Special District - EOC	3.00%	58.68%	61.68%
CJ – Special Risk Administrative Support Class	3.00%	39.82%	42.82%
CM – SMSC	3.00%	34.52%	37.52%

<b>EOC Renewed Members Who Chose to Join SMSC</b> (Rates below apply to retirees of the FRS Investment Plan, the SMSOAP, the SUSORP, or the SCCSORP, who are employed in a regularly established position and initially enrolled effective July 1, 2017, or after.)	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>	<b>Total Contribution Rate</b>
CP – Judges	3.00%	34.52%	37.52%
Legislators	3.00%	34.52%	37.52%
Governor, Lt. Gov., Cabinet	3.00%	34.52%	37.52%
State Attorney, Public Defender	3.00%	34.52%	37.52%
CQ – County, City, Special District Elected Officers	3.00%	34.52%	37.52%

<sup>5</sup> See the rate chart on Page 4 for a complete breakdown of the UAL rates by membership class.

<sup>6</sup> The DROP rate includes the 2.00 percent HIS rate and any applicable UAL rates, but the 0.06 percent administrative/educational assessment does not apply to DROP participants.

<sup>7</sup> Only the HIS and UAL rate are owed on the salaries of these elected officials.

## CONTRIBUTION RATES EFFECTIVE JULY 1, 2023

Rates for optional programs listed below include an amount provided to program participants in lieu of the health insurance subsidy and may include an administrative charge, as indicated. The 0.06 percent administrative/educational assessment does not apply to participants of these plans.

Non-Integrated Optional Programs	Employee Contribution Rate	Employer Contribution Rate	Admin. Cost	UAL	Total Contribution Rate
HO/PO – Local Annuity Programs	---- <sup>8</sup>	---- <sup>8</sup>	---- <sup>8</sup>	N/A	---- <sup>8</sup>
OP – SUS Optional Retirement Program	3.00%	5.14%	0.01%	4.78%	12.93%
OM – SMS Optional Annuity Program	3.00%	6.27%	N/A	23.90%	33.17%
OC – State Community College System Optional Retirement Program	3.00%	5.15%	---- <sup>9</sup>	4.78%	12.93%

EOC Members Opting out of the SMSC into the SMSOAP or Local Annuity (SMSOAP is closed to new members effective July 1, 2017. Existing SMSOAP participants may continue to participate in the program.)	Employee Contribution Rate	Employer Contribution Rate	Admin. Cost	UAL	Total Contribution Rate
OM – Judges	3.00%	6.27%	N/A	23.90%	33.17%
Legislators	3.00%	6.27%	N/A	23.90%	33.17%
Governor, Lt. Gov., Cabinet	3.00%	6.27%	N/A	23.90%	33.17%
State Attorney, Public Defender	3.00%	6.27%	N/A	23.90%	33.17%
HO/PO – County, City, Sp. Dist. Elected Officers	---- <sup>8</sup>	---- <sup>8</sup>	---- <sup>8</sup>	N/A	---- <sup>8</sup>

Renewed Membership Optional Programs for Members Initially Enrolled Prior to July 1, 2010	Employee Contribution Rate	Employer Contribution Rate	Admin. Cost	UAL	Total Contribution Rate
OR – State Senior Managers	3.00%	6.27%	N/A	23.90%	33.17%
OZ – Local Senior Managers	---- <sup>8</sup>	---- <sup>8</sup>	---- <sup>8</sup>	N/A	---- <sup>8</sup>
OS – SUS Optional Retirement Program	3.00%	5.14%	0.01%	4.78%	12.93%
OD – State Community College System Optional Retirement Program	3.00%	5.15%	---- <sup>9</sup>	4.78%	12.93%

Renewed EOC Members Opting out of the SMSC into the SMSOAP or a Local Annuity Prior to July 1, 2010	Employee Contribution Rate	Employer Contribution Rate	Admin. Cost	UAL	Total Contribution Rate
OR – Judges	3.00%	6.27%	N/A	23.90%	33.17%
Legislators	3.00%	6.27%	N/A	23.90%	33.17%
Governor, Lt. Gov., Cabinet	3.00%	6.27%	N/A	23.90%	33.17%
State Attorney, Public Defender	3.00%	6.27%	N/A	23.90%	33.17%
OQ – County, City, Sp. Dist. Elected Officers	---- <sup>8</sup>	---- <sup>8</sup>	---- <sup>8</sup>	N/A	---- <sup>8</sup>

Renewed Membership Optional Programs for Members Initially Enrolled July 1, 2017 or After	Employee Contribution Rate	Employer Contribution Rate	Admin. Cost	UAL	Total Contribution Rate
OA – SUS Optional Retirement Program	3.00%	5.14%	0.01%	4.78%	12.93%
OE – State Community College System Optional Retirement Program	3.00%	5.15%	---- <sup>9</sup>	4.78%	12.93%

<sup>8</sup> This contribution rate is established by the local employer.

<sup>9</sup> Colleges choosing to charge an administrative assessment for their optional retirement program must reduce the employer contribution by the amount of the assessment.

## CONTRIBUTION RATES EFFECTIVE JULY 1, 2023

### Retirees Initially Reemployed On or After July 1, 2010, Who Are Not Eligible For Renewed Membership

(Rates below apply to salaries of retirees based on the membership class that the position is covered by even though the individual is not eligible to participate in a state-administered retirement plan.) Rates listed below include the 2.00 percent HIS contribution rate and applicable UAL rates.

#### Total Employer Contribution

UA – Regular Class	6.78%	UG – Governor, Lt. Gov., Cabinet - EOC	52.21%
UB – Special Risk Class	13.95%	UH – State Attorney, Public Defender - EOC	52.21%
UC – Judges - EOC	29.93%	UI – County, City, Special Distr. Elected Officers	46.23%
UE – Legislators - EOC	52.21%	UM – Senior Management Service Class	25.90%

<b>Unfunded Actuarial Liability (UAL) Contribution By FRS Membership Class</b> (Rates below apply to the salaries of FRS members who are in the FRS Pension Plan, the FRS Investment Plan, reemployed retirees without renewed membership in a regularly established position, or the non-integrated defined contribution plans) for fiscal year 2023-24.		<b>FRS Investment Plan Allocations to the Member's Account On or After July 1, 2023</b> (Total employer and employee contribution rates below apply to salaries of investment plan members based on the membership class for that position. The contribution rates do not include the employer funded disability and in-line-of-duty survivor benefit rates.)	
	UAL Rate		Employee and Employer Contribution to Member Account
Regular Class <sup>10</sup>	4.78%	Regular Class (Plan Codes PA, QA, CA)	11.30%
Special Risk Class	11.95%	Special Risk Class (Plan Code PB, CB)	19.00%
Judges - EOC	27.93%	Special Risk Administrative Support Class (Plan Code PJ, CJ)	12.95%
Legislators - EOC	50.21%	SMSC	
Governor, Lt. Gov., Cabinet - EOC	50.21%	(Plan Codes PM, PP, QM, QP, QQ, CM, CP, CQ)	12.67%
State Attorney, Public Defender - EOC	50.21%	Elected Officers' Class	
County, City, Sp. Dist. Elected Officers - EOC	44.23%	Judges (Plan Codes PC, QC, CC)	18.23%
Special Risk Administrative Support Class	26.22%	Legislators, Governor, Lt. Gov., Cabinet (Plan Codes PE, PG, QE, QG, CG)	14.38%
SMSC <sup>11</sup>	23.90%	State Attorney, Public Defender (Plan Codes PH, QH, CH)	14.38%
DROP	10.64%	County, City, Sp. Dist. Elected Officers (Plan Codes PI, QI, CI)	16.34%

### DATES CONTRIBUTIONS AND REPORTS ARE DUE\*

Report Month	Date Due		Report Month	Date Due
June 2023	July 10		January 2024	Feb. 7
July 2023	Aug. 7		February 2024	March 7
August 2023	Sept. 8		March 2024	April 5
September 2023	Oct. 6		April 2024	May 7
October 2023	Nov. 7		May 2024	June 7
November 2023	Dec. 7		June 2024	July 8
December 2023	Jan. 8			

\* Contribution payments made using the Department of Revenue's Electronic Tax Payment System must be initiated no later than 5 p.m., EST, on the fourth business day of each month for the division to receive them by the fifth business day of each month. The entire payroll is subject to a delinquent fee if the payroll is submitted late.

<sup>10</sup> Also applies to the State University System Optional Retirement Program and the State Community College System Optional Retirement Program.

<sup>11</sup> Also applies to the Senior Management Service Optional Annuity Program.