



THE STATE OF FLORIDA  
**JUSTICE ADMINISTRATIVE COMMISSION**

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**MEMORANDUM 017-19HR**

TO: Agency Administrators

FROM: Carolyn Horwich, Esq., Director of Human Resources

THROUGH: Rip Colvin, Executive Director

SUBJECT: Employer Retirement Contribution Rates

DATE: May 20, 2019

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Attached please find an Information Release from the Division of Retirement.

Please let me know if you have any questions.

Thank you.



Division of Retirement  
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Ron DeSantis, Governor

Jonathan Satter, Secretary

## DIVISION OF RETIREMENT INFORMATION RELEASE

Release # 2019-211

May 17, 2019

TO: All FRS Agency Heads and Retirement Coordinators  
FROM: David DiSalvo  
State Retirement Director  
SUBJECT: **Retirement Contribution Rates for 2019-20**

**It is very important that this information release be immediately distributed to the appropriate staff within your agency.**

Governor DeSantis signed Senate Bill 7016 (Chapter 2019-8, Laws of Florida) into law on April 15, 2019, and Senate Bill 426 (Chapter 2019-21, Laws of Florida) into law on May 3, 2019. These bills establish the Florida Retirement System (FRS) employer contribution rates for the 2019-20 plan year. The new rates should be reflected on your first payroll dated on or after July 1, 2019.

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 required employee contribution rate remains at 3.0 percent. The Health Insurance Subsidy contribution rate remains at 1.66 percent, and the assessment for administering the FRS Investment Plan and the MyFRS Financial Guidance Program remains at 0.06 percent. The maximum salary that may be reported for your FRS members and other state-administered retirement system members for fiscal year 2019-20 is \$418,920 if they were initially enrolled before July 1, 1996, or \$280,000 if they were initially enrolled on or after July 1, 1996.

The total contribution rates by reporting plan code are provided in the attached charts. A separate information release will be provided for other 2019 retirement-related legislation that becomes law.

**Retirement Coordinators:** If you have questions about contributions or about completing the retirement report, see [Chapter 2 of the FRS Employer Handbook](#) on the Employers page of the [division's website](#) or call the Division of Retirement toll free at 877-377-1266 or 850-907-6540 if you are in the Tallahassee local calling area (select option 1) or email [contributions@dms.myflorida.com](mailto:contributions@dms.myflorida.com).

DD/gg

Attachments

## CONTRIBUTION RATES EFFECTIVE JULY 1, 2019

**Employer contribution rates are set by law. Rates below include the appropriate retirement contribution rate, 1.66 percent HIS contribution rate, 0.06 percent administrative/educational fee and any applicable UAL rates<sup>1</sup>.**

<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%	8.47%	11.47%
HB/PB – Special Risk Class	3.00%	25.48%	28.48%
HC/PC – Judges - Elected Officers' Class (EOC)	3.00%	42.00%	45.00%
HE/PE – Legislators - EOC	3.00%	56.03%	59.03%
HG/PG – Governor, Lt. Gov., Cabinet - EOC	3.00%	56.03%	59.03%
HH/PH – State Attorney, Public Defender - EOC	3.00%	56.03%	59.03%
HI/PI – County, City, Special District Elected Officers - EOC	3.00%	48.82%	51.82%
HJ/PJ – Special Risk Administrative Support Class	3.00%	38.59%	41.59%
HM/PM – Senior Management Service Class (SMSC)	3.00%	25.41%	28.41%

<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%	8.47%	11.47%
RC/QC – Judges - EOC	3.00%	42.00%	45.00%
RE/QE – Legislators - EOC	3.00%	56.03%	59.03%
RG/QG – Governor, Lt. Gov., Cabinet - EOC	3.00%	56.03%	59.03%
RH/QH – State Attorney, Public Defender - EOC	3.00%	56.03%	59.03%
RI/QI – County, City, Sp. Dist. - EOC	3.00%	48.82%	51.82%
RM/QM – SMSC	3.00%	25.41%	28.41%
RP/QP – SMSC in lieu of EOC:			
Judges	3.00%	25.41%	28.41%
Legislators	3.00%	25.41%	28.41%
Governor, Lt. Gov., Cabinet	3.00%	25.41%	28.41%
State Attorney, Public Defender	3.00%	25.41%	28.41%
RQ/QQ – SMSC in lieu of EOC:			
County, City, Sp. Dist. Elect. Officers	3.00%	25.41%	28.41%

<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%	11.90%	18.15%

<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 of this attachment 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 2019-20 did not change; the 1.66 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 retirement system; 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, 2019

**Employer contribution rates are set by law. Rates below include the appropriate retirement contribution rate, 1.66 percent HIS contribution rate, 0.06 percent administrative/educational fee and any applicable UAL rates<sup>5</sup>.**

<b>EOC Members Who Chose to Join SMSC</b>	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>	<b>Total Contribution Rate</b>
HP/PP – Judges	3.00%	25.41%	28.41%
Legislators	3.00%	25.41%	28.41%
Governor, Lt. Gov., Cabinet	3.00%	25.41%	28.41%
State Attorney, Public Defender	3.00%	25.41%	28.41%
HQ/PQ – County, City, Sp. Dist. Elected Officers	3.00%	25.41%	28.41%

<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	14.60%	14.60%
DR – DROP from Plan A, SCOERS	N/A	14.60%	14.60%
DS – DROP from Plan B, SCOERS	N/A	14.60%	14.60%
DT – DROP from TRS, all plans	N/A	14.60%	14.60%
DE, DF, DG, DH – DROP ended with future termination date for participants in the EOC.	N/A	9.92% <sup>7</sup>	9.92% <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%	8.47%	11.47%
CB – Special Risk Class	3.00%	25.48%	28.48%
CC – Judges - EOC	3.00%	42.00%	45.00%
CE – Legislators - EOC	3.00%	56.03%	59.03%
CG – Governor, Lt. Gov., Cabinet - EOC	3.00%	56.03%	59.03%
CH – State Attorney, Public Defender - EOC	3.00%	56.03%	59.03%
CJ – FRS Special Risk Administrative Support Class	3.00%	38.59%	41.59%
CI – County, City, Sp. Dist. - EOC	3.00%	48.82%	51.82%
CM – SMSC	3.00%	25.41%	28.41%

<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%	25.41%	28.41%
Legislators	3.00%	25.41%	28.41%
Governor, Lt. Gov., Cabinet	3.00%	25.41%	28.41%
State Attorney, Public Defender	3.00%	25.41%	28.41%
CQ – County, City, Sp. Dist. Elected Officers	3.00%	25.41%	28.41%

<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 1.66 percent HIS rate and any applicable UAL rates, but the 0.06 percent administrative/educational fee 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, 2019

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 fee 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%	3.56%	11.71%
OM – SMS Optional Annuity Program	3.00%	6.27%	N/A	19.09%	28.36%
OC – State Community College System Optional Retirement Program	3.00%	5.15%	---- <sup>9</sup>	3.56%	11.71%
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	19.09%	28.36%
Legislators	3.00%	6.27%	N/A	19.09%	28.36%
Governor, Lt. Gov., Cabinet	3.00%	6.27%	N/A	19.09%	28.36%
State Attorney, Public Defender	3.00%	6.27%	N/A	19.09%	28.36%
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	19.09%	28.36%
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%	3.56%	11.71%
OD – State Community College System Optional Retirement Program	3.00%	5.15%	---- <sup>9</sup>	3.56%	11.71%
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	19.09%	28.36%
Legislators	3.00%	6.27%	N/A	19.09%	28.36%
Governor, Lt. Gov., Cabinet	3.00%	6.27%	N/A	19.09%	28.36%
State Attorney, Public Defender	3.00%	6.27%	N/A	19.09%	28.36%
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%	3.56%	11.71%
OE – State Community College System Optional Retirement Program	3.00%	5.15%	---- <sup>9</sup>	3.56%	11.71%

<sup>8</sup> This contribution rate is established by local authority [see section 121.055 (1)(b)2., Florida Statutes].

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

## CONTRIBUTION RATES EFFECTIVE JULY 1, 2019

Rates listed below include the 1.66 percent HIS contribution rate and any applicable UAL rates<sup>10</sup>.

### 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.)

#### Total Employer Contribution

UA – Regular Class	5.22%	UG – Governor, Lt. Gov., Cabinet - EOC	49.30%
UB – Special Risk Class	12.81%	UH – State Attorney, Public Defender - EOC	49.30%
UC – Judges - EOC	29.64%	UI – County, City, Sp. Dist. Elected Officers	40.03%
UE – Legislators - EOC	49.30%	UM – Senior Management Service Class	20.75%

#### Unfunded Actuarial Liability (UAL) Contribution By FRS Membership Class

(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 2019-20.

#### UAL Rate

Regular Class <sup>11</sup>	3.56%
Special Risk Class	11.15%
Judges - EOC	27.98%
Legislators - EOC	47.64%
Governor, Lt. Gov., Cabinet - EOC	47.64%
State Attorney, Public Defender - EOC	47.64%
County, City, Sp. Dist. Elected Officers - EOC	38.37%
Special Risk Administrative Support Class	33.26%
Senior Management Service Class <sup>12</sup>	19.09%
DROP	8.26%

#### FRS Investment Plan Allocations to the Member's Account On or After July 1, 2012

(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 rates.)

#### Employee and Employer Contribution to Member Account

Regular Class (Plan Codes PA, QA, CA)	6.30%
Special Risk Class (Plan Code PB, CB)	14.00%
Special Risk Administrative Support Class (Plan Code PJ, CJ)	7.95%
Senior Management Service Class (Plan Codes PM, PP, QM, QP, QQ, CM, CP, CQ)	7.67%
Elected Officers' Class	
Judges (Plan Codes PC, QC, CC)	13.23%
Legislators, Governor, Lt. Gov., Cabinet (Plan Codes PE, PG, QE, QG, CG)	9.38%
State Attorney, Public Defender (Plan Codes PH, QH, CH)	9.38%
County, City, Sp. Dist. Elected Officers (Plan Codes PI, QI, CI)	11.34%

## DATES CONTRIBUTIONS AND REPORTS ARE DUE\*

Report Month	Date Due	Report Month	Date Due
June 2019	July 8	January 2020	Feb. 7
July 2019	Aug. 7	February 2020	March 6
August 2019	Sept. 9	March 2020	April 7
September 2019	Oct. 7	April 2020	May 7
October 2019	Nov. 7	May 2020	June 5
November 2019	Dec. 6	June 2020	July 8
December 2019	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> See the rate chart on this page for a complete breakdown of the UAL rates by membership class.

<sup>11</sup> Also applies to the State University System Optional Retirement Program and the State Community College System Optional Retirement Program.

<sup>12</sup> Also applies to the Senior Management Service Optional Annuity Program.