

2018 - 2020 Salary and Benefits - Defined Calculations

Kentucky Employees Retirement System

| | FY 2018-2019 | FY 2019-2020 |
|---|---------------------|---------------------|
| Non-Hazardous - Full ARC | 84.06% | 84.06% |
| Hazardous - Full ARC | 41.12% | 41.12% |
| State Police Retirement System - Full ARC | 154.10% | 154.10% |

Health Insurance Rates

| | FY 2018-2019 | FY 2019-2020 |
|---------------------------|---------------------|---------------------|
| Employer Premium Increase | 2.0% | 2.0% |

Life Insurance Rates

| | FY 2018-2019 | FY 2019-2020 |
|------------------------|---------------------|---------------------|
| Per Employee Per Month | \$1.20 | \$1.20 |

Social Security Rates

| | FY 2018-2019 | FY 2019-2020 |
|----------------------------|---------------------|---------------------|
| Employer FICA | 6.2% | 6.2% |
| Employer Medicare | 1.45% | 1.45% |
| FICA Maximum Taxation Wage | \$128,700 | \$128,700 |