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Rev. 7/1/2013

EMPLOYEES' RETIREMENT SYSTEM
RETIREMENT GROUP AND CLASS CODES - EMPLOYEES ELIGIBLE FOR ERS MEMBERSHIP
Effective July 1, 2012
(For Members with membership dates prior to July 1, 2012)

Group Code			HYBRID PLAN (Effective 07/01/2006)					CONTRIBUTORY PLAN (Effective 01/01/1926)					NONCONTRIBUTORY PLAN (Effective 07/01/1984 - 06/30/2006)				
			Employee Contribution Rate	Class Code		Wages subject		Employee Contribution Rate	Class Code		Wages subject		Employee Contribution Rate	Class Code		Wages subject	
General Grouping	Group Code	General Description		ERS	PAY/ PERS	Soc Sec Taxes	Medicare Taxes		ERS	PAY/ PERS	Soc Sec Taxes	Medicare Taxes		ERS	PAY/ PERS	Soc Sec Taxes	Medicare Taxes
State	11	State - General State - Directors / Deputy Directors	6.00%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
	13	10-Month DOE Classified	6.00%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
Teacher	21	10-Month DOE Certificated (except Principals & Vice Principals)	6.00%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
	22	12-Month DOE Certificated (except Principals & Vice Principals)	6.00%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
	23	DOE Principals and Vice Principals	6.00%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
	24	9-Month UH Instructional Faculty & Lecturers	6.00%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
	25	Other UH Instructional Faculty & Lecturers (except 9-month)	6.00%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
County	31	County - General County - Directors / Deputy Directors	6.00%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
Police/ Fire	41	Police Officers (Hired prior to 4/1/1986)						12.20%	B0	B0	No	No					
	41	Police Officers (Hired after 3/31/1986)						12.20%	B0	D0	No	Yes					
	42	Firefighters (24-hour) (Hired prior to 4/1/1986)						12.20%	B0	B0	No	No					
	42	Firefighters (24-hour)(Hired after 3/31/1986)						12.20%	B0	D0	No	Yes					
	43	Firefighters (8-Hour)(Hired prior to 4/1/1986)						12.20%	B0	B0	No	No					
	43	Firefighters (8-Hour)(Hired after 3/31/1986)						12.20%	B0	D0	No	Yes					
Judge	51	Judges (Hired prior to 7/1/1999)						7.80%	A0	A0	Yes	Yes					
	52	Judges (Hired after 6/30/1999)						7.80%	A0	A0	Yes	Yes					

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			Employee Contribution Rate	Class Code		Wages subject		Employee Contribution Rate	Class Code		Wages subject		Employee Contribution Rate	Class Code		Wages subject	
General Grouping	Group Code	General Description		ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes		ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes		ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes
Elective Officer/ Legis. Officer	61	.Governor .Lt. Governor .Mayors						7.80%	A0	A0	Yes	Yes					
	62	Legislators: Senators and House of Representatives						7.80%	A0	A0	Yes	Yes					
	63	.Prosecuting attorneys .County council members .OHA trustees						7.80%	A0	A0	Yes	Yes					
	64	Legislative Officers (applicable to Senate and House)						7.80%	A0	A0	Yes	Yes					
SWW WSO EMT	71	Sewer & Wastewater Workers (SWW)	9.75%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
	72	Water Safety Officers (WSO)	9.75%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
	73	Emergency Medical Technicians (EMT)	9.75%	H0	H0	Yes	Yes	7.80%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
Investigat ors/ ACO WSO	81	Adult Corrections Officers (ACO)	6.00%	H0	H0	Yes	Yes	12.20%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
	82	Investigators - State						12.20%	A0	A0	Yes	Yes					
	83	Investigators - County	6.00%	H0	H0	Yes	Yes	12.20%	A0	A0	Yes	Yes	0.00%	C0	C0	Yes	Yes
	84	Water Safety Officers (WSO)						12.20%	A0	A0	Yes	Yes					

Non-resident alien employees with J-1, F-1, M-1 or Q-1 visa

Various	Various	See chart above	6.00%	H0	Z0	No	No	7.8% or 12.20%	B0	B0	No	No	0.00%	C0	V0	No	No
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Return To Work (retirants) * Not ERS members * - Retirees under Act 179/2010

Various	11, 13, 21 thru 25, 31, 51, 52, or 61 thru 64	See chart above	0.00%	R1	R1	Yes	Yes	0.00%	R1	R1	Yes	Yes	0.00%	R1	R1	Yes	Yes
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General Grouping	Group Code	General Description		ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes		ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes		ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes
	41 thru 43	See chart above						0.00%	R2	R2	No	Yes or No (based on hire date)					
	71 thru 73	See chart above	0.00%	R1	R1	Yes	Yes	0.00%	R1	R1	Yes	Yes	0.00%	R1	R1	Yes	Yes
	81 thru 84	See chart above	0.00%	R1	R1	Yes	Yes	0.00%	R2	R2	Yes	Yes	0.00%	R1	R1	Yes	Yes

Return To Work (retirants previously retired with a benefit limitation) - Retirees under Act 121/2009

Various	Various	See chart above						0.00%	M0	M0	Yes	Yes				
Various	41 thru 43, or 81 thru 84	See chart above						0.00%	M0	M0	Yes or No (based on group code)	Yes or No (based on group code/hire date)				

Note 1: Employees must have employment terms exceeding 90 days with a minimum of 50% FTE to be eligible for ERS membership.

Note 2: Group and class codes are used for actuarial valuation purposes and are critical because the codes impact the retirement benefit formulas and actuarial assumptions used to determine the employer costs.

Note 3: Employees who were members on July 1, 1957 and elected not to join Social Security/Medicare are coded as class B0 (Wages not subject to Social Security or Medicare taxes).

Note 4: Employees in ERS eligible 100% FTE position and now in additional ERS eligible position, must elect which position they want reported to ERS. The position not reported to ERS will be coded as follows - Group Code = N0, Class Code = S0 (wages subject to Social Security AND Medicare taxes)

Note 5: Contributory Water Safety Officers (WSO) in service on July 1, 1994 will have group code 84, all other contributory WSO's will have group code 72