

TABLE 2 of 3

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 after June 30, 2012)

Group Code			HYBRID PLAN (Effective 07/01/2006)					CONTRIBUTORY PLAN (Effective 01/01/1926)				
			Employee Contribution Rate	Class Code		Wages subject to:		Employee Contribution Rate	Class Code		Wages subject to:	
General Grouping	Group Code	General Description		ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes		ERS	PAY/PERS	Soc Sec Taxes	Medicare Taxes
State	11	State - General State - Directors / Deputy Directors	8.00%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
	13	10-Month DOE Classified	8.00%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
Teacher	21	10-Month DOE Certificated (except Principals & Vice Principals)	8.00%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
	22	12-Month DOE Certificated (except Principals & Vice Principals)	8.00%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
	23	DOE Principals and Vice Principals	8.00%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
	24	9-Month UH Instructional Faculty & Lecturers	8.00%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
	25	Other UH Instructional Faculty & Lecturers (except 9-month)	8.00%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
County	31	County - General County - Directors / Deputy Directors	8.00%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
	Police/ Fire	41	Police Officers (Hired after 3/31/1986)						14.20%	B1	D1	No
42		Firefighters (24-hour)(Hired after 3/31/1986)						14.20%	B1	D1	No	Yes
43		Firefighters (8-Hour)(Hired after 3/31/1986)						14.20%	B1	D1	No	Yes
Judge	52	Judges (Hired after 6/30/1999)						9.80%	A1	A1	Yes	Yes
Elective Officer/ Legis. Officer	61	.Governor .Lt. Governor .Mayors						9.80%	A1	A1	Yes	Yes
	62	Legislators: Senators and House of Representatives						9.80%	A1	A1	Yes	Yes
	63	.Prosecuting attorneys .County council members .OHA trustees						9.80%	A1	A1	Yes	Yes
	64	Legislative Officers (applicable to Senate and House)						9.80%	A1	A1	Yes	Yes
SWW	71	Sewer & Wastewater Workers (SWW)	11.75%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
WSO	72	Water Safety Officers (WSO)	11.75%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
EMT	73	Emergency Medical Technicians (EMT)	11.75%	H1	H1	Yes	Yes	9.80%	A1	A1	Yes	Yes
Investigators/ ACO WSO	81	Adult Corrections Officers (ACO)	8.00%	H1	H1	Yes	Yes	14.20%	A1	A1	Yes	Yes
	82	Investigators - State						14.20%	A1	A1	Yes	Yes
	83	Investigators - County	8.00%	H1	H1	Yes	Yes	14.20%	A1	A1	Yes	Yes

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

Various	Various	See chart above	8.00%	H1	Z1	No	No	9.80% or 14.20%	B1	B1	No	No
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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 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 4: Noncontributory Plan was eliminated from the table as no new hires are eligible to be enrolled in the Noncontributory Plan.

Note 5: Group code 84 (WSO) was eliminated from table as it only applies to WSO's who were in service on July 1, 1994.