

TABLE 2 of 3

EMPLOYEES' RETIREMENT SYSTEM
RETIREMENT GROUP AND CLASS CODES - EMPLOYEES ELIGIBLE FOR ERS MEMBERSHIP

Rev. 5/11/2012

Effective July 1, 2012

(For Members with membership dates after June 30, 2012)

			HYBRID PLAN (Effective 07/01/2006)						CONTRIBUTORY PLAN (Effective 01/01/1926)					
Group Code			Contribution Rate		Class Code		Wages subject to:		Contribution Rate		Class Code		Wages subject to:	
General Grouping	Group Code	General Description	Employer	Employee	ERS	PAY/ PERS	Soc Sec Taxes	Medicare Taxes	Employer	Employee	ERS	PAY/ PERS	Soc Sec Taxes	Medicare Taxes
State	11	State - General State - Directors / Deputy Directors	15.50%	8.00%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
	13	10-Month DOE Classified	15.50%	8.00%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
Teacher	21	10-Month DOE Certificated (except Principals & Vice Principals)	15.50%	8.00%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
	22	12-Month DOE Certificated (except Principals & Vice Principals)	15.50%	8.00%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
	23	DOE Principals and Vice Principals	15.50%	8.00%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
	24	9-Month UH Instructional Faculty & Lecturers	15.50%	8.00%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
	25	Other UH Instructional Faculty & Lecturers (except 9-month)	15.50%	8.00%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
County	31	County - General County - Directors / Deputy Directors	15.50%	8.00%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
Police/ Fire	41	Police Officers (Hired after 3/31/1986)							22.00%	14.20%	B1	D1	No	Yes
	42	Firefighters (24-hour)(Hired after 3/31/1986)							22.00%	14.20%	B1	D1	No	Yes
	43	Firefighters (8-Hour)(Hired after 3/31/1986)							22.00%	14.20%	B1	D1	No	Yes
Judge	52	Judges (Hired after 6/30/1999)							15.50%	9.80%	A1	A1	Yes	Yes
Elective Officer/ Legis. Officer	61	.Governor .Lt. Governor .Mayors							15.50%	9.80%	A1	A1	Yes	Yes
	62	Legislators: Senators and House of Representatives							15.50%	9.80%	A1	A1	Yes	Yes
	63	.Prosecuting attorneys .County council members .OHA trustees							15.50%	9.80%	A1	A1	Yes	Yes
	64	Legislative Officers (applicable to Senate and House)							15.50%	9.80%	A1	A1	Yes	Yes
SWW WSO EMT	71	Sewer & Wastewater Workers (SWW)	15.50%	11.75%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
	72	Water Safety Officers (WSO)	15.50%	11.75%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
	73	Emergency Medical Technicians (EMT)	15.50%	11.75%	H1	H1	Yes	Yes	15.50%	9.80%	A1	A1	Yes	Yes
Investigat ors/ ACO WSO	81	Adult Corrections Officers (ACO)	15.50%	8.00%	H1	H1	Yes	Yes	22.00%	14.20%	A1	A1	Yes	Yes
	82	Investigators - State							22.00%	14.20%	A1	A1	Yes	Yes
	83	Investigators - County	15.50%	8.00%	H1	H1	Yes	Yes	22.00%	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	15.50%	8.00%	H1	Z1	No	No	15.50% or 22.00%	9.80% or 14.20%	B1	B1	No	No
---------	---------	-----------------	--------	-------	----	----	----	----	------------------------	--------------------	----	----	----	----

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.

TABLE 2 of 3

Rev. 5/11/2012

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)					
			Contribution Rate		Class Code		Wages subject to:		Contribution Rate		Class Code		Wages subject to:	
General Grouping	Group Code	General Description	Employer	Employee	ERS	PAY/ PERS	Soc Sec Taxes	Medicare Taxes	Employer	Employee	ERS	PAY/ PERS	Soc Sec Taxes	Medicare Taxes

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.