

NEIL ABERCROMBIE
GOVERNOR



STATE OF HAWAII
EMPLOYEES' RETIREMENT SYSTEM

July 1, 2013

TO: State and County Personnel and Payroll Office

FROM: Wesley K. Machida, Executive Director *Wesley K. Machida*

SUBJECT: New Employer Rates – Effective July 1, 2013

The purpose of this memorandum is to inform you of the statutory changes to the Employer Contribution Rates. The Employer rate changes are critical for the employee's pension eligibility and computation as well as our actuarial assessment for employer funding.

Below are the employer contribution rates for the fiscal year 2013-2014:

Job Category	Employer Contribution Rate 7/1/2013-6/30/2014
General Employees	16.00 %
Special Categories (Police Officers, Firefighters, and Corrections Officers)	23.00 %
Retiree Return to Work Act 179 – General Employees	10.25 %
Retiree Return to Work Act 121 – Special Categories (Police Officers, Firefighters, and Corrections Officers)	14.90 %

Please note that we removed the employer contribution rates from the Group and Class Code tables. An Employer Rate Contribution table has been created for your reference. These tables can be found on our website at <http://ers.ehawaii.gov/> under the "Employers" tab.

Should you have questions regarding these tables, please contact Lori Kobayashi, Program Specialist, at 586-1624 or Karl Kaneshiro, Retirement Benefit Manager, at 586-1649.

For questions related to Social Security and Medicare coverage, you may contact Darrick Tokuda, Accountant, at 586-1722 or Larry Wolfe, Accounting Manager, at 586-1728.

Thank you for your continued cooperation.



Employees' Retirement System
of the State of Hawaii