



Survivor Benefits

Initial Consideration

**WASHINGTON STATE
Law Enforcement Officers' and Fire Fighters'
Plan 2 Retirement Board**

October 26, 2005

Survivor Benefits Outline

- Current provisions
- Actuarial reductions
- Costs of removing actuarial reduction

Current Options

- Joint and 100% Survivorship
- Joint and 66 $\frac{2}{3}$ % Survivorship
- Joint and 50% Survivorship

Actuarial Reductions

- Difference in age
- Survivor percentage

Example

- Member is three years older than spouse and the monthly benefit is \$2,750

| OPTION | FACTOR | BENEFIT | CONTINUING |
|--------------------------|--------|------------|------------|
| No survivor | 1.000 | \$2,750.00 | \$0.00 |
| Joint 100% | 0.855 | \$2,351.25 | \$2,351.25 |
| Joint 66 $\frac{2}{3}$ % | 0.898 | \$2,469.50 | \$1,646.33 |
| Joint 50% | 0.922 | \$2,535.50 | \$1,267.75 |

Comparisons

- LEOFF Plan 1
- WSPRS Plan 1
- PERS/SERS/TRS/PSERS

Option Costs

- No cost Joint & 100%
- No cost Joint & 66²/₃%
 - Pay extra cost for Joint & 100%
- No cost Joint & 50%
 - Pay extra cost for Joint & 66²/₃%
 - Pay extra cost for Joint & 100%

Summary

- Currently three survivor options
- Choosing a survivor option reduces benefit
- Costs of removing actuarial reductions

Questions?

LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' PLAN 2 RETIREMENT BOARD

Survivor Benefits Initial Consideration

November 16, 2005

1. Issue

The LEOFF Plan 2 Retirement Board (Board), in response to member inquiries, asked for the costs and impacts associated with removing or reducing the actuarial reductions for survivor options.

2. Staff

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3. Members Impacted

Based on the preliminary actuarial valuation data as of September 30, 2004, there were 14,754 active LEOFF Plan 2 members and 413 retirees. If the actuarial reductions for existing retirees as well as for new retirees were removed, all LEOFF Plan 2 members and retirees could potentially be impacted. If the removal of the actuarial reductions were implemented for new retirees only, the current retiree group would not be impacted.

4. Current Situation

If a member retires and elects to add a survivor option, the base retirement benefit is reduced by an actuarial factor. The factor is determined by the difference in ages between the member and the survivor, as well as by the type of option chosen (e.g. joint and 100% survivorship, etc.). The decision whether to elect or not elect a survivor is an irrevocable choice, and must be made at the time of retirement.

There are three exceptions in which the irrevocable decision to the retirement survivor option may be changed.

1. If a survivor option has been chosen and the survivor dies before the retiree, the retirement benefit is increased to the "standard" option (no survivor reduction).
2. If a retiree has selected someone other than a spouse as a survivor, the retiree may remove them and have the benefit increased to the "standard" option, at any time.

3. Finally, if a retiree is unmarried and chooses no survivor option and marries after retirement, the retiree can then add a survivor option. The window to choose this option must take place between the second and third anniversary of the marriage.

5. Background Information and Policy Issues

The actuarial reductions associated with survivor options are a reflection of the increased probability of paying benefits over a longer period of time. This is due to the benefit stream being paid over two lifetimes as opposed to one. The actuarial reduction is greater the younger the survivor in relation to the retiree's age. Conversely, the older the survivor the smaller the reduction, but there still is a reduction.

In both LEOFF Plan 1 and the Washington State Patrol Retirement System (WSPRS) Plan 1 the only survivor benefit option has no reduction. In LEOFF Plan 1, the spouse is entitled to 100% of what the retiree was being paid, plus an additional 5% of the retirees' Final Average Salary (FAS) for each eligible minor child, not to exceed a maximum benefit of 60% of the retiree's FAS. In WSPRS Plan 1, the spouse is entitled to the lesser of either 100% of the retiree's retirement benefit or 50% of the retiree's FAS used in computing the member's retirement benefit.

In both LEOFF Plan 1 and WSPRS Plan 1, the survivor benefit is only payable to a spouse. There are special rules defining 'spouse' in cases of post-retirement marriages and pre-retirement divorces. Like LEOFF Plan 2, a LEOFF Plan 1 retiree who marries after retirement can add a survivor option but will have their benefit actuarially reduced. In addition, if a LEOFF Plan 1 member gets divorced prior to retirement, the ex-spouse is not entitled to the survivor benefit unless they had been married to the member for at least thirty years, including at least twenty years prior to the member's retirement or separation from service.

By removing the actuarial reductions, the liabilities to the LEOFF 2 Plan are increased. Increasing liabilities will require an increase in contribution rates. The Office of the State Actuary (OSA) will be providing costs, both prospectively and retroactively, for each of the following proposals:

- No reduction for a joint and 100% survivorship.
- No reduction for a joint and 66 $\frac{2}{3}$ % survivorship, with a corresponding cost reduction for the joint and 100% survivorship.
- No reduction for a joint and 50% survivorship, with corresponding cost reductions for the joint and 66 $\frac{2}{3}$ %, and joint and 100% survivorships.

As part of the retroactive application, a question arises whether to allow those retirees who originally chose no survivor option to add a survivor option at the time of implementation or to only allow those retirees who previously chose a survivor option to be included. This benefit applies only if the survivor is a spouse.

6. Supporting Information

Appendix A – Survivor Option RCWs

Appendix B – Survivor Option Comparison

Appendix A – Survivor RCWs

RCW 41.26.460

Options for payment of retirement allowances -- Retirement allowance adjustment -- Court-approved property settlement.

(1) Upon retirement for service as prescribed in RCW [41.26.430](#) or disability retirement under RCW [41.26.470](#), a member shall elect to have the retirement allowance paid pursuant to the following options, calculated so as to be actuarially equivalent to each other.

(a) Standard allowance. A member electing this option shall receive a retirement allowance payable throughout such member's life. However, if the retiree dies before the total of the retirement allowance paid to such retiree equals the amount of such retiree's accumulated contributions at the time of retirement, then the balance shall be paid to the member's estate, or such person or persons, trust, or organization as the retiree shall have nominated by written designation duly executed and filed with the department; or if there be no such designated person or persons still living at the time of the retiree's death, then to the surviving spouse; or if there be neither such designated person or persons still living at the time of death nor a surviving spouse, then to the retiree's legal representative.

(b) The department shall adopt rules that allow a member to select a retirement option that pays the member a reduced retirement allowance and upon death, such portion of the member's reduced retirement allowance as the department by rule designates shall be continued throughout the life of and paid to a designated person. Such person shall be nominated by the member by written designation duly executed and filed with the department at the time of retirement. The options adopted by the department shall include, but are not limited to, a joint and one hundred percent survivor option and a joint and fifty percent survivor option.

(2)(a) A member, if married, must provide the written consent of his or her spouse to the option selected under this section, except as provided in (b) of this subsection. If a member is married and both the member and member's spouse do not give written consent to an option under this section, the department will pay the member a joint and fifty percent survivor benefit and record the member's spouse as the beneficiary. Such benefit shall be calculated to be actuarially equivalent to the benefit options available under subsection (1) of this section unless spousal consent is not required as provided in (b) of this subsection.

(b) If a copy of a dissolution order designating a survivor beneficiary under RCW [41.50.790](#) has been filed with the department at least thirty days prior to a member's retirement:

(i) The department shall honor the designation as if made by the member under subsection (1) of this section; and

(ii) The spousal consent provisions of (a) of this subsection do not apply.

(3)(a) Any member who retired before January 1, 1996, and who elected to receive a reduced retirement allowance under subsection (1)(b) or (2) of this section is entitled to receive a retirement allowance adjusted in accordance with (b) of this subsection, if they meet the following conditions:

(i) The retiree's designated beneficiary predeceases or has predeceased the retiree; and

(ii) The retiree provides to the department proper proof of the designated beneficiary's death.

(b) The retirement allowance payable to the retiree, as of July 1, 1998, or the date of the designated beneficiary's death, whichever comes last, shall be increased by the percentage derived in (c) of this subsection.

(c) The percentage increase shall be derived by the following:

(i) One hundred percent multiplied by the result of (c)(ii) of this subsection converted to a percent;

(ii) Subtract one from the reciprocal of the appropriate joint and survivor option factor;

(iii) The joint and survivor option factor shall be from the table in effect as of July 1, 1998.

(d) The adjustment under (b) of this subsection shall accrue from the beginning of the month following the date of the designated beneficiary's death or from July 1, 1998, whichever comes last.

(4) No later than July 1, 2001, the department shall adopt rules that allow a member additional actuarially equivalent survivor benefit options, and shall include, but are not limited to:

(a)(i) A retired member who retired without designating a survivor beneficiary shall have the opportunity to designate their spouse from a postretirement marriage as a survivor during a one-year period beginning one year after the date of the postretirement marriage provided the retirement allowance payable to the retiree is not subject to periodic payments pursuant to a property division obligation as provided for in RCW [41.50.670](#).

(ii) A member who entered into a postretirement marriage prior to the effective date of the rules adopted pursuant to this subsection and satisfies the conditions of (a)(i) of this subsection shall have one year to designate their spouse as a survivor beneficiary following the adoption of the rules.

(b) A retired member who elected to receive a reduced retirement allowance under this section and designated a nonspouse as survivor beneficiary shall have the opportunity to remove the survivor designation and have their future benefit adjusted.

(c) The department may make an additional charge, if necessary, to ensure that the benefits provided under this subsection remain actuarially equivalent.

(5) No later than July 1, 2003, the department shall adopt rules to permit:

(a) A court-approved property settlement incident to a court decree of dissolution made before retirement to provide that benefits payable to a member who meets the length of service requirements of RCW [41.26.530](#)(1) and the member's divorcing spouse be divided into two separate benefits payable over the life of each spouse.

The member shall have available the benefit options of subsection (1) of this section upon retirement, and if remarried at the time of retirement remains subject to the spousal consent requirements of subsection (2) of this section. Any reductions of the member's benefit subsequent to the division into two separate benefits shall be made solely to the separate benefit of the member.

The nonmember ex spouse shall be eligible to commence receiving their separate benefit upon reaching the ages provided in RCW [41.26.430](#)(1) and after filing a written application with the department.

(b) A court-approved property settlement incident to a court decree of dissolution made after retirement may only divide the benefit into two separate benefits payable over the life of each spouse if the nonmember ex spouse was selected as a survivor beneficiary at retirement.

The retired member may later choose the survivor benefit options available in subsection (4) of this section. Any actuarial reductions subsequent to the division into two separate benefits shall be made solely to the separate benefit of the member.

Both the retired member and the nonmember divorced spouse shall be eligible to commence receiving their separate benefits upon filing a copy of the dissolution order with the department in accordance with RCW [41.50.670](#).

(c) The department may make an additional charge or adjustment if necessary to ensure that the separate benefits provided under this subsection are actuarially equivalent to the benefits payable prior to the decree of dissolution.

NOTES:

Effective date -- 1998 c 340: See note following RCW [41.31.010](#).

Findings -- 1990 c 249: See note following RCW [2.10.146](#).

Legislative direction and placement -- Section headings -- 1977 ex.s. c 294: See notes following RCW [41.26.410](#).

RCW 41.26.510
Death benefits.

(1) Except as provided in RCW [11.07.010](#), if a member or a vested member who has not completed at least ten years of service dies, the amount of the accumulated contributions standing to such member's credit in the retirement system at the time of such member's death, less any amount identified as owing to an obligee upon withdrawal of accumulated contributions pursuant to a court order filed under RCW [41.50.670](#), shall be paid to the member's estate, or such person or persons, trust, or organization as the member shall have nominated by written designation duly executed and filed with the department. If there be no such designated person or persons still living at the time of the member's death, such member's accumulated contributions standing to such member's credit in the retirement system, less any amount identified as owing to an obligee upon withdrawal of accumulated contributions pursuant to a court order filed under RCW [41.50.670](#), shall be paid to the member's surviving spouse as if in fact such spouse had been nominated by written designation, or if there be no such surviving spouse, then to such member's legal representatives.

(2) If a member who is eligible for retirement or a member who has completed at least ten years of service dies, the surviving spouse or eligible child or children shall elect to receive either:

(a) A retirement allowance computed as provided for in RCW [41.26.430](#), actuarially reduced by the amount of any lump sum benefit identified as owing to an obligee upon withdrawal of accumulated contributions pursuant to a court order filed under RCW [41.50.670](#) and actuarially adjusted to reflect a joint and one hundred percent survivor option under RCW [41.26.460](#) and if the member was not eligible for normal retirement at the date of death a further reduction as described in RCW [41.26.430](#); if a surviving spouse who is receiving a retirement allowance dies leaving a child or children of the member under the age of majority, then such child or children shall continue to receive an allowance in an amount equal to that which was being received by the surviving spouse, share and share alike, until such child or children reach the age of majority; if there is no surviving spouse eligible to receive an allowance at the time of the member's death, such member's child or children under the age of majority shall receive an allowance share and share alike calculated as herein provided making the assumption that the ages of the spouse and member were equal at the time of the member's death; or

(b)(i) The member's accumulated contributions, less any amount identified as owing to an obligee upon withdrawal of accumulated contributions pursuant to a court order filed under RCW [41.50.670](#); or

(ii) If the member dies on or after July 25, 1993, one hundred fifty percent of the member's accumulated contributions, less any amount identified as owing to an obligee upon withdrawal of accumulated contributions pursuant to a court order filed under RCW [41.50.670](#). Any accumulated contributions attributable to restorations made under RCW [41.50.165](#)(2) shall be refunded at one hundred percent.

(3) If a member who is eligible for retirement or a member who has completed at least ten years of service dies after October 1, 1977, and is not survived by a spouse or an eligible child, then the accumulated contributions standing to the member's credit, less any amount identified as owing to an obligee upon withdrawal of accumulated contributions pursuant to a court order filed under RCW [41.50.670](#), shall be paid:

(a) To an estate, a person or persons, trust, or organization as the member shall have nominated by written designation duly executed and filed with the department; or

(b) If there is no such designated person or persons still living at the time of the member's death, then to the

member's legal representatives.

(4) The retirement allowance of a member who is killed in the course of employment, as determined by the director of the department of labor and industries, is not subject to an actuarial reduction. The member's retirement allowance is computed under RCW [41.26.420](#).

[2004 c 5 § 1; 2000 c 247 § 1001. Prior: 1995 c 245 § 1; 1995 c 144 § 19; 1993 c 236 § 3; 1991 c 365 § 31; 1990 c 249 § 14; 1977 ex.s. c 294 § 12.]

NOTES:

Effective dates -- Subchapter headings not law -- 2000 c 247: See RCW [41.40.931](#) and [41.40.932](#).

Effective date -- 1995 c 245: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 5, 1995]." [1995 c 245 § 3.]

Severability -- 1991 c 365: See note following RCW [41.50.500](#).

Findings -- 1990 c 249: See note following RCW [2.10.146](#).

Legislative direction and placement -- Section headings -- 1977 ex.s. c 294: See notes following RCW [41.26.410](#).

Appendix B – Survivor Benefit Comparison Chart

| SYSTEM | Joint & 100% | | Joint & 75% | | Joint & 66⅔% | | Joint & 50% | | Comments |
|--|--------------|-----------|-------------|-----------|------------------------|-----------|-------------|-----------|--|
| | Available | Reduction | Available | Reduction | Available | Reduction | Available | Reduction | |
| Alaska Public Employees Retirement System (PERS) | No | NA | Yes | Actuarial | Yes (prior to 7/96) | Actuarial | Yes | Actuarial | |
| Arizona Public Safety Personnel Retirement System (PSPRS) | No | NA | No | NA | No | NA | No | NA | In lieu of a survivor option chosen at the time of retirement, they have a survivor pension that pays four-fifths (80%) of the pension. Requires two years of marriage for a retired member's spouse. Terminates on death. |
| Arkansas Local Police and Fire Retirement System (LOPFI) | No | NA | Yes | Actuarial | No | NA | Yes | Actuarial | |
| Colorado Fire and Police Pension Association (FPPA) | Yes | Actuarial | Yes | Actuarial | No | NA | No | NA | |
| Delaware County & Municipal Police/Fire Pension | No | NA | No | NA | No | NA | Mandated | None | No Options |
| Kansas Police and Firemen's Retirement System (KP&F) | Yes | Actuarial | Yes | Actuarial | No | NA | Yes | Actuarial | Also available are 5, 10 and 15 year period certain options with 1%, 2% and 8% reductions respectively |
| Maryland Pension System for Local Fire Fighters and Police Officers | Yes | Actuarial | No | NA | No | NA | Yes | Actuarial | |
| N.J. Police and Firemen's Retirement System (PFRS) | No | NA | No | NA | No | NA | Mandated | None | No options |
| Nevada Police/Fire Sub-Fund of the Nevada Public Employees Retirement System | Yes | Actuarial | No | NA | No | NA | Yes | Actuarial | Offer options where the survivor's benefit is not payable until they reach age 60 (lesser reduction) |

| SYSTEM | Joint & 100% | | Joint & 75% | | Joint & 66⅔% | | Joint & 50% | | Comments |
|---|--------------|-----------|-------------|-----------|--------------|-----------|-------------|-----------|--|
| | Available | Reduction | Available | Reduction | Available | Reduction | Available | Reduction | |
| New York Police and Fire Retirement System (PFRS) | Yes | Actuarial | No | NA | No | NA | Yes | Actuarial | Also have 5 and 10 year period certain options with actuarial reductions. They will also consider other payment methods provided they are legal and actuarially sound. |
| Ohio Police and Fire Pension Fund | Yes | Actuarial | No | NA | No | NA | Yes | Actuarial | Also offer period certain options with actuarial reductions |
| Rhode Island Employees Retirement System (includes police and fire) | Yes | Actuarial | No | NA | No | NA | Yes | Actuarial | |
| South Carolina Police Officers Retirement System (PORS) | Yes | Actuarial | No | NA | No | NA | Yes | Actuarial | |



WASHINGTON STATE LEGISLATURE
Office of the State Actuary

November 4, 2005

TO: Steve Nelsen, Executive Director
LEOFF 2 Retirement Board

FROM: Marty McCaulay, FSA, EA, MAAA, Senior Pension Actuary *PMM*
Office of the State Actuary

CC: Matt Smith, FCA, EA, MAAA, State Actuary
Office of the State Actuary

RE: Joint and Survivor Benefits For LEOFF 2

This memo presents the cost of removing the actuarial equivalent reduction factors applicable to joint and survivor optional payment forms for LEOFF 2 benefits. We prepared cost estimates for the removal of the reduction factor for joint and 50, 67, and 100 percent survivor benefits. A summary of the costs is shown below:

| Cost Summary | | |
|---------------------------|----------------------------|---|
| Survivor Benefits: | Total Rate Increase | Total 2007-2009 Cost (in millions, employer plus member) |
| 50 % | 3.28% | \$81.2 |
| 67 % | 4.36% | \$108.0 |
| 100 % | 6.54% | \$162.0 |

Members Impacted

Offering optional joint and survivor payment forms, without actuarial reduction, would impact the active members and beneficiaries who qualify for joint and survivor benefits, as well as future entrants who qualify. For a typical member with a final average salary of \$57,513, retiring at age 57 with 16 years of service, who elects a joint and 100 percent survivor payment form for a spouse of age 53, the annual retirement benefit would increase from \$15,643 to \$18,404.

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Analysis of Results

Joint and survivor payment forms allow beneficiaries to continue receiving all or a portion of the member's retirement benefits should the member predecease the beneficiary. Currently members may opt for no survivor benefit or choose one of the options (50 percent, 67 percent, or 100 percent). Based on the chosen option and the age difference between member and beneficiary, an actuarial reduction is applied to the benefit amount, so there is no cost to the plan for the selection of the payment option. Offering free joint and survivor payment forms would eliminate the reduction associated with that option and increase plan costs.

Removing the actuarial reduction applicable to the joint and 50 percent survivor payment form would increase the present value of fully projected benefits (PVFPB) by \$398 million. Contribution rates for current members would increase by a total of 3.28 percent; members would see an increase of 1.64 percent, local employer rates would increase 0.99 percent, and the state contribution rate would increase 0.65 percent.

Removing the actuarial reduction applicable to the joint and 67 percent survivor payment form would increase the PVFPB by \$530 million. Contribution rates for current members would increase a total of 4.36 percent; 2.18 percent for members, 1.31 percent for local employers, and 0.87 percent for the state.

Removing the actuarial reduction applicable to the joint and 100 percent survivor payment form would increase fully projected liabilities by \$796 million. Contribution rates for current members would increase 6.54 percent in total; 3.27 percent for members, 1.96 percent for employers, and 1.31 percent for the state.

Assumptions and Methods

The results are based on 2004 valuation data and use the same actuarial assumptions and methods as disclosed in the 2004 Actuarial Valuation report. This proposed change was applied to current active members only. Benefits currently in pay status and current terminated vested benefits were excluded from this proposal. The costs shown would be higher if combined with other benefit improvements.

It was assumed that members who were eligible for unreduced joint and survivor benefits would not opt for a less valuable form of benefit. For example, a retiree eligible for an unreduced joint and 100 percent survivor benefit would not elect to take a joint and 50 percent survivor benefit.

Actuarial Determinations

The proposed benefit improvements would increase the liabilities and contribution rates as shown below:

| <i>(Dollars in Millions)</i> | Survivor Benefits: | Current | Increase | Total |
|---|---------------------------|----------------|-----------------|--------------|
| Actuarial Present Value of Projected Benefits | 50% | \$4,800 | \$398 | \$5,198 |
| (The Value of the Total Commitment to all Current Members) | 67% | \$4,800 | \$530 | \$5,330 |
| | 100% | \$4,800 | \$796 | \$5,596 |
| Unfunded Liability (PBO) (The Value of the Total Commitment to all Current Members Attributable to Past Service) | 50% | (\$426) | \$201 | (\$225) |
| | 67% | (\$426) | \$268 | (\$158) |
| | 100% | (\$426) | \$402 | (\$24) |

**Increase in Contribution Rates*:
 (Effective 9/1/2006)**

| | Survivor Benefits: | 50% | 67% | 100% |
|--------------------------------|---------------------------|--------------|--------------|--------------|
| Current Members | | | | |
| Employee | | 1.64% | 2.18% | 3.27% |
| Employer | | 0.99% | 1.31% | 1.96% |
| State | | 0.65% | 0.87% | 1.31% |
| Total - Current Members | | 3.28% | 4.36% | 6.54% |
| New Entrants** | | | | |
| Employee | | 0.69% | 0.92% | 1.38% |
| Employer | | 0.41% | 0.55% | 0.83% |
| State | | 0.28% | 0.37% | 0.55% |
| Total - New Entrants | | 1.38% | 1.84% | 2.76% |

*For LEOFF 2, the employer pays 60 percent of the Employer/State cost and the State pays 40 percent.

**Rate change applied to future new entrant payroll and used for fiscal budget determinations only. A single supplemental rate increase, equal to the increase for current members, would apply initially for all members or employers.

Fiscal Budget Determinations

The proposal would result in higher contribution rates for all LEOFF 2 members and employers. As a result of the changes in the required contribution rates, the increase in funding expenditures is projected to be:

| Costs (in Millions): | Survivor Benefits: 50% | Survivor Benefits: 67% | Survivor Benefits: 100% |
|-----------------------------|---------------------------------------|---------------------------------------|--|
| 2006-2007 | | | |
| State: | | | |
| General Fund | \$6.4 | \$8.5 | \$12.8 |
| Non-General Fund | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> |
| Total State | \$6.4 | \$8.5 | \$12.8 |
| Local Government | \$9.7 | \$12.8 | \$19.2 |
| Total Employer | \$16.1 | \$21.3 | \$32.0 |
| Total Employee | \$16.1 | \$21.3 | \$32.0 |
| 2007-2009 | | | |
| State: | | | |
| General Fund | \$16.1 | \$21.6 | \$32.4 |
| Non-General Fund | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> |
| Total State | \$16.1 | \$21.6 | \$32.4 |
| Local Government | \$24.5 | \$32.4 | \$48.6 |
| Total Employer | \$40.6 | \$54.0 | \$81.0 |
| Total Employee | \$40.6 | \$54.0 | \$81.0 |
| 2006-2031 | | | |
| State: | | | |
| General Fund | \$269.2 | \$359.5 | \$540.5 |
| Non-General Fund | <u>\$0.0</u> | <u>\$0.0</u> | <u>\$0.0</u> |
| Total State | \$269.2 | \$359.5 | \$540.5 |
| Local Government | \$407.3 | \$540.5 | \$809.5 |
| Total Employer | \$676.5 | \$900.0 | \$1,350.0 |
| Total Employee | \$676.5 | \$900.3 | \$1,350.0 |