Benefit Pool Buy-in Rates
FY2025-26

	Position Action				
	Permanent Transfer				
Unit	New Position	IRP	Replacement Above Prior	Transfer From Other Fund	PT to FT funding
C99	63.48%	39.07%	39.07%	63.48% * % xfer to SL001	Case By Case
M80	57.40%	39.07%	39.07%	57.4% * % xfer to SL001	Case By Case
R01	47.93%	39.07%	39.07%	47.93% * % xfer to SL001	Case By Case
R02	72.36%	39.07%	39.07%	72.36% * % xfer to SL001	Case By Case
R03	62.68%	39.07%	39.07%	62.68% * % xfer to SL001	Case By Case
R04	69.50%	39.07%	39.07%	69.5% * % xfer to SL001	Case By Case
R05	82.08%	39.07%	39.07%	82.08% * % xfer to SL001	Case By Case
R06	69.30%	39.07%	39.07%	69.3% * % xfer to SL001	Case By Case
R07	76.48%	39.07%	39.07%	76.48% * % xfer to SL001	Case By Case
R08	74.67%	52.46%	52.46%	74.67% * % xfer to SL001	Case By Case
R09	66.88%	39.07%	39.07%	66.88% * % xfer to SL001	Case By Case
R11	1.87%	1.45%	1.45%	1.87% * % xfer to SL001	Case By Case

Notes

All rates are percentage of salary and are applicable to fund SL001 only
Events funded with new funding - salary funding will be allocated to the department and benefit funding to the pool
Events funded from existing funding - benefit cost per the above grid will be transferred from department to the pool

Rate Details

New Position - All benefit types
IRP - Incremental benefit types that are a direct function of salary - OASDI, Medicare, Retirement
Replacement Above Prior Incumbent - Same as IRP: Incremental benefit types that are a direct function of salary - OASDI, Medicare, Retirement. Transfer from Other Fund - All benefit types times percentage transferring to SL001
PT to FT Funding - Case by case depending on PT benefits before transition to FT

Comparison example of increase funded by department's existing funding

Example = IRP 10K - Use IRP rate (39.65%) for benefits (incremental - retirement/OASDI/I

	Not Centralized	
	Budget Before Increase	**After Increase**
Base Funding	$500,000	$500,000
Benefit One-Time Funding	$0	$0
Total Funding	**$500,000**	**$500,000**
Salary	$250,000	$260,000
Benefits	$150,000	$153,965
OE	$85,000	$85,000
Unallocated Base	$15,000	$1,035
Total Expenses	**$500,000**	**$500,000**
Net	**$0**	**$0**

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Centralized		
Budget Before Increase	**After Increase**	
$350,000	$346,035	<- transfer add'l $3,965 to pool to fund benefit increase ($
$150,000	$153,965	
$500,000	**$500,000**	
$250,000	$260,000	
$150,000	$153,965	
$85,000	$85,000	
$15,000	$1,035	
$500,000	**$500,000**	
$0	**$0**	<- same impact as no centralization (unless vacancy occur

rs in which those savings will accrue central as intended)