Benefit Pool Buy-in Rates

FY2026-27

Unit	Position Action				
	Permanent Transfer				
	New Position	IRP	Replacement Above Prior	Transfer From Other Fund	PT to FT funding
C99	65.01%	39.35%	39.35%	65.01% * % xfer to SL001	Case By Case
M80	58.85%	39.35%	39.35%	58.85% * % xfer to SL001	Case By Case
R01	61.83%	39.35%	39.35%	61.83% * % xfer to SL001	Case By Case
R02	71.90%	39.35%	39.35%	71.9% * % xfer to SL001	Case By Case
R03	65.07%	39.35%	39.35%	65.07% * % xfer to SL001	Case By Case
R04	72.46%	39.35%	39.35%	72.46% * % xfer to SL001	Case By Case
R05	87.00%	39.35%	39.35%	87% * % xfer to SL001	Case By Case
R06	70.33%	39.35%	39.35%	70.33% * % xfer to SL001	Case By Case
R07	77.36%	39.35%	39.35%	77.36% * % xfer to SL001	Case By Case
R08	76.67%	52.10%	52.10%	76.67% * % xfer to SL001	Case By Case
R09	68.73%	39.35%	39.35%	68.73% * % xfer to SL001	Case By Case
R10	79.37%	39.35%	39.35%	79.37% * % xfer to SL001	Case By Case
R11	2.08%	1.45%	1.45%	2.08% * % 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/Medicare)

	Not Centralized		Centralized		
	Budget Before Increase	**After Increase**	**Budget Before Increase**	**After Increase**	
Base Funding	$500,000	$500,000	$350,000	$346,035	<- transfer add'l $3,965 to pool to fund benefit increase ($10,000 * 39.65%)
Benefit One-Time Funding	$0	$0	$150,000	$153,965	
Total Funding	**$500,000**	**$500,000**	**$500,000**	**$500,000**	
Salary	$250,000	$260,000	$250,000	$260,000	
Benefits	$150,000	$153,965	$150,000	$153,965	
OE	$85,000	$85,000	$85,000	$85,000	
Unallocated Base	$15,000	$1,035	$15,000	$1,035	
Total Expenses	**$500,000**	**$500,000**	**$500,000**	**$500,000**	
Net	**$0**	**$0**	**$0**	**$0**	<- same impact as no centralization (unless vacancy occurs in which those savings will accrue central as intended)