| TYPE OF RETIREMENT | RETIREMENT | EMPLOYEE'S | EMPLOYER'S | MATCHING | SHARE | OBJECT |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------|------------------------------------------------|----------------------------------------------------------------------|------------|--------------------------------------------------------------|
| | CODE | RATE | RATE | LIFE & DIS. | PERS | CODE |
| Kansas Public Employees Retirement Contributions (KPERS) | P E&G | 4.0% | 4.87% | 0.60% 0.60% | | 1810 |
| 2. Kansas Public Employees Retirement Contributions-Elected Official, not a member of a Legislature, filing Special Election | H1 H2 | 5.0% 2.0% | 4.87% 4.87% | 0.60% 0.60% | | 1810 1810 |
| Kansas Police and Firemen's Retirement System (KPERS) | F1 C1 F2 C2 U | 7.0% 2.0% 7.0% 2.0% 7.0% | 12.08% 12.08% 11.01% 11.01% 10.09% | | | 1880 1880 1880 1880 1880 |
| 4. Corrections Officers Retirement (KPERS) Group A, Group B, or Group C | DA DB DC IA IB IC XA XB XC | 4.0% 4.0% 4.0% | 5.41% 5.00% 4.87% | 0.60% 0.60% 0.60% 0.60% 0.60% 0.60% 0.60% 0.60% | | 1870 1870 1870 1870 1870 1870 1870 1870 |
| 5. TIAA-CREF Members Board of Regents Institutions | MX PX PX PX TX TX TX YX | 5.5% 5.5% | 8.5% 8.5% | 0.60% 0.60% 0.60% | (A) (A) | 1850 1830 1850 1840 1830 1850 1840 |
| TIAA-CREF Members Agencies other than Board of Regents Institutions | WX WX WX ZX ZX ZX | 5.0% 5.0% | 5.0% 5.0% | 0.60% | (A) (A) | 1830 1850 1840 1830 1850 1840 |
| 7. District Court Judges and Supreme Court Justices | J1 J2 J3 | 6.0% 2.0% 2.0% | 18.82% 18.82% 18.82% | 0.40% 0.40% 0.40% | | 1860 1860 1860 |
| 8. State officers electing to enter into a participation agreement whereby the employer pays 8% to Deferred Compensation | V V | | 8.0% | 0.60% | | 1940 1810 |

⁽A) HB 2014 (passed in the 2003 legislate session) authorizes the issuance of Revenue Bonds to finance the 'unfunded accrued pension liability' of the Kansas Public Employees Retirement System. Because of this legislation, Regent Institutions no longer make the 'TIAA prior service only' contribution.

| EMPLOYER PROVIDED BENEFIT | EMPLOYER'S RATE | OBJECT CODE |
|----------------------------------------------------------|--------------------------------------------|-------------|
| Unemployment Compensation | 0.38% | 1980 |
| State Leave Payment Reserve Flexible Spending Account | 0.43% 5.74% | 1760 |
| Parking Compensation Reduction | (of employee deduction amount) 7.65% | 1990 |
| | (of employee deduction amount) | 1780 |

| GROUP HEALTH INSURANCE | EMPLOYER | EMPLOYER | EMPLOYER | TOTAL | OBJECT CODE |
|-------------------------------------------|----------|----------|----------|----------|-------------|
| SEMI-MONTHLY RATES | MEDICAL | DRUG | DENTAL | | |
| Full-Time Single Employee | \$145.14 | \$43.36 | \$12.03 | \$200.53 | 1950 |
| Part-Time Single Employee | \$116.15 | \$34.70 | \$8.88 | \$159.73 | 1950 |
| Full-Time Employee, Dependent Coverage | \$67.52 | \$20.17 | \$5.11 | \$92.80 | 1750 |
| Part-Time Employee, Dependent Coverage | \$53.05 | \$15.85 | \$4.48 | \$73.38 | 1750 |

| Agency Number | Agency | FY 2005 Rate | Object Code |
|------------------|---------------------------------------------|-----------------|----------------|
| 016 | Abstractors' Bd of Examiners | 1.252% | 1970 |
| 028 | Accountancy, Bd of | 0.965% | 1970 |
| 034 | Adjutant General | 1.252% | 1970 |
| 039 | Aging, Dept on | 0.965% | 1970 |
| 046 | Agriculture, Dept of | 0.965% | 1970 |
| 055 | Animal Health Dept | 0.965% | 1970 |
| 058 | Human Rights Commission | 0.965% | 1970 |
| 082 | Attorney General | 0.965% | 1970 |
| 083 | Kansas Bureau of Investigation | 0.965% | 1970 |
| 094 | Banking Dept | 0.965% | 1970 |
| 100 | Board of Barbering | 0.965% | 1970 |
| 102 | Behavioral Sciences Reg Bd | 0.965% | 1970 |
| 105 | Board of Healing Arts | 1.433% | 1970 |
| 122 | Citizens Utility Rate Board | 0.965% | 1970 |
| 143 | Corporation Commission | 0.965% | 1970 |
| 149 | Board of Cosmetology | 1.716% | 1970 |
| 159 | Credit Unions, Dept of | 0.965% | 1970 |
| 167 | Dental Board | 0.965% | 1970 |
| 172 | Division of Printing | 0.965% | 1970 |
| 173 | Department of Administration | 0.965% | 1970 |
| 175 | Kansas Housing Authority - Division of KDFA | 0.965% | 1970 |
| 176 | Kansas Developmental Finance Authority | 0.965% | 1970 |
| 177 | Ellsworth Correction Facility | 0.965% | 1970 |
| 195 | El Dorado Correctional Facility | 1.433% | 1970 |
| 204 | Board of Mortuary Arts | 0.965% | 1970 |
| 206 | Emergency Med Serv, Bd of | 0.965% | 1970 |
| 234 | Fire Marshal | 0.965% | 1970 |
| 246 | Fort Hays State University | 0.965% | 1970 |
| 247 | Governmental Ethics Commission | 0.965% | 1970 |
| 252 | Office of the Governor | 0.965% | 1970 |
| 264 | Health & Environment, Dept of | 0.965% | 1970 |
| 266 | Hearing Aid Disp, Bd of Examiners | 0.965% | 1970 |
| 270 | Health Care Stabilizaion Bd | 0.965% | 1970 |
| 276 | Transportation, Dept of | 1.934% | 1970 |
| 280 | Highway Patrol | 1.252% | 1970 |
| 288 | Historical Society | 0.965% | 1970 |
| 296 | Labor, Dept of | 0.965% | 1970 |
| 300 | Department of Commerce | 0.965% | 1970 |
| 313 | Hutchinson Correctional Facility | 1.433% | 1970 |
| 319 | Topeka Juvenile Corr Fac | 1.716% | 1970 |
| 325 | Beloit Juvenile Corr Fac | 0.965% | 1970 |
| 328 | Indigents' Defense Services | 0.965% | 1970 |
| 331 | Insurance Dept | 0.965% | 1970 |
| 349 | Judicial Council | 0.965% | 1970 |
| 350 | Juvenile Justice Authority | 0.965% | 1970 |

| 352 | Kansas Juvenile Corr Complex | 1.433% | 1970 |
|-----|------------------------------------------------------|---------|------|
| 355 | Atchison Juvenile Corr Fac | 1.252% | 1970 |
| 359 | Kansas Arts Commission | 0.965% | 1970 |
| 360 | Kansas Inc | 0.965% | 1970 |
| 363 | Neurological Institute, Kansas | 1.716% | 1970 |
| 365 | Retirement System, KS Public Emp | 0.965% | 1970 |
| 367 | Kansas State University | 0.965% | 1970 |
| 368 | Kansas State University - Salina | 0.965% | 1970 |
| 371 | Technical Enterprise Corp, KS | 0.965% | 1970 |
| 373 | Kansas State Fair | 1.252% | 1970 |
| 379 | Emporia State University | 0.965% | 1970 |
| 385 | Pittsburg State University | 0.965% | 1970 |
| 400 | Lansing Correctional Facility | 1.716% | 1970 |
| 408 | Larned Correctional Facility | 1.433% | 1970 |
| 410 | Larned State Hospital | 1.934% | 1970 |
| 412 | Larned Juvenile Correctional Facility | 1.252% | 1970 |
| 422 | Legislative Coord Council | 0.965% | 1970 |
| 425 | Legislative Coord Council Legislative Research Dept | 0.965% | 1970 |
| 428 | Legislature | 0.965% | 1970 |
| | • | | |
| 434 | State Library | 0.965% | 1970 |
| 446 | Lieutenant Governor | 0.965% | 1970 |
| 450 | Kansas Lottery | 1.252% | 1970 |
| 482 | Board of Nursing | 0.965% | 1970 |
| 488 | Optometry Exam, Bd of | 0.965% | 1970 |
| 494 | Osawatomie State Hospital | 1.716% | 1970 |
| 507 | Parsons State Hospital | 1.433% | 1970 |
| 521 | Corrections, Dept of | 0.965% | 1970 |
| 522 | Dept of Corrections - Correctional Industries | 0.965% | 1970 |
| 523 | Parole Board, Kansas | 0.965% | 1970 |
| 531 | Board of Pharmacy | 0.965% | 1970 |
| 540 | Legislative Post Audit | 0.965% | 1970 |
| 543 | Real Estate Appraisal Board | 0.965% | 1970 |
| 549 | Real Estate Commission | 0.965% | 1970 |
| 553 | Racing and Gaming Commission | 0.965% | 1970 |
| 555 | Rainbow Mental Health Facility | 1.716% | 1970 |
| 561 | Regents, Kansas Board of | 0.965% | 1970 |
| 562 | Tax Appeals, Board of | 0.965% | 1970 |
| 565 | Revenue, Dept of | 0.965% | 1970 |
| 579 | Revisor of Statutes | 0.965% | 1970 |
| 581 | Norton Correctional Facility | 1.252% | 1970 |
| 604 | Blind, Kansas School for the | 1.252% | 1970 |
| 610 | Deaf, Kansas School for the | 1.252% | 1970 |
| 622 | Secretary of State | 0.965% | 1970 |
| 625 | Securities Commissioner | 0.965% | 1970 |
| 626 | Sentencing Commission | 0.965% | 1970 |
| 629 | Social and Rehabilitation Services | 0.790% | 1970 |
| 634 | Conservation Commission | 0.965% | 1970 |
| 652 | Education, Dept of | 0.965% | 1970 |
| 660 | Topeka Correctional Facility | 1.433% | 1970 |
| 663 | Technical Profession, Board of | 0.965% | 1970 |
| 670 | Treasurer, Office of | 0.965% | 1970 |
| 671 | Pooled Money Investment Board | 0.965% | 1970 |
| | | 2.20070 | |
| | | | |

| 677 | Judicial Branch | 0.790% | 1970 |
|-----|-------------------------------------|--------|------|
| 682 | University of Kansas | 0.790% | 1970 |
| 683 | University of Kansas Medical Center | 0.965% | 1970 |
| 694 | Veterans' Affairs | 1.433% | 1970 |
| 700 | Board of Veterinary Examiners | 0.965% | 1970 |
| 709 | Water Office | 0.965% | 1970 |
| 710 | Wildlife and Parks, Dept of | 1.252% | 1970 |
| 712 | Winfield Correctional Facility | 0.965% | 1970 |
| 715 | Wichita State University | 0.790% | 1970 |
| | | | |