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**IDAPA 59  
TITLE 01  
Chapter 03**

**59.01.03 - CONTRIBUTION RULES FOR THE PUBLIC EMPLOYEE  
RETIREMENT SYSTEM OF IDAHO (PERSI)**

**Subchapter A--General Provisions  
(Rules 0 through 25 -- General Provisions)**

**000. LEGAL AUTHORITY (Rule 0).**

All PERSI rules are adopted under the legal authority of Sections 50-1507, 50-1508, 50-1524, 59-1305, 59-1314, 59-1372, 59-1383, 59-1392, 72-1405, and 72-1406, Idaho Code. (1-1-94)

**001. TITLE AND SCOPE (Rule 1).**

The title of this chapter is PERSI Rules Regarding Contributions. (1-1-94)

**002. WRITTEN INTERPRETATIONS--AGENCY GUIDELINES (Rule 2).**

Written interpretations of these rules, to the extent they exist, are available from PERSI, at the following locations:

PERSI Boise Office  
607 North Eighth Street  
Boise, Idaho 83702  
Phone: 208/334-3365 or 1-800-451-8228  
Fax: 208/ 334-4026

PERSI Pocatello Office  
850 E. Center, Suite D  
Pocatello, Idaho 83201  
Phone: 208/236-6225 or 1-800-762-8228  
Fax: 208/236-6159

PERSI Coeur d'Alene Office  
2005 Ironwood Parkway, Suite 142  
Coeur d'Alene, Idaho 83814  
Phone: 208/769-1474 or 1-800-962-8228  
Fax: 208/769-1476 (5-6-94)

**003. ADMINISTRATIVE APPEAL (Rule 3).**

Administrative appeals are conducted pursuant to PERSI Rules of Administrative Procedure, Chapter 01, Rules 101 through 104 and 150 through 789. (1-1-94)

**004. PUBLIC RECORDS ACT COMPLIANCE (Rule 4).**

All rules required to be adopted by this chapter are public records. (1-1-94)

**005. DEFINITIONS (Rule 5).**

PERSI adopts through incorporation by reference as if set forth fully herein all of the definitions listed in Eligibility Rules of the Public Employee Retirement System of Idaho, Chapter 02, Rule 5. (1-1-94)

**006. CITATION (Rule 6).**

The official citation of this Chapter is IDAPA 59.01.03.000, et seq. For example, this section's citation is IDAPA 59.01.03.006. In documents submitted to PERSI or issued by PERSI these rules may be cited as PERSI Contribution Rule and action number less leading zeros. For example, this rule may be cited as PERSI Contribution Rule 6. (1-1-94)

**007. EFFECTIVE DATE (Rule 7).**

Unless otherwise indicated in the bracketed material following each Rule, the effective date of every Rule in this chapter is January 1, 1994. (1-1-94)

008. -- 025. (RESERVED).

**Subchapter B -- Employer Rates**  
**Rule 26 through 100--Employer Contributions**

**026. PERSI EMPLOYER GENERAL MEMBER CONTRIBUTION RATE (Rule 26).**

The PERSI employer contribution rate as provided in Section 59-1322, Idaho Code, shall be nine point seventy seven percent (9.77%) of payroll effective with salaries paid on or after November 1, 1997 through October 31, 1998. Effective for salaries paid on or after November 1, 1998, the PERSI employer contribution rate for general members shall be eleven point sixty one percent (11.61%) unless further modified by the Board.  
Statutory Reference: Sections 59-1302(16), 59-1391, 59-1394, and 59-1397, Idaho Code. Cross References: (Amended 10-1-94) (Amended 10-1-97) (10-1-97)T

**027. FIREFIGHTER RETIREMENT FUND EMPLOYER RATE (Rule 27).**

The Firefighter Retirement Fund employer rate shall be: (10-1-94)

01. Option I and II Firefighters. For option I and II firefighters hired before October 1, 1980, thirty-five point ninety percent (35.90%) of payroll, as follows:

PERSI employer contribution rate: 10.01% for salaries paid on or after November 1, 1997 through October 31, 1998. Effective for salaries paid on or after November 1, 1998 the rate will be 11.85% unless further modified by the Board.  
Additional employer rate: 1.00%  
Social Security rate: 7.65%  
Excess merger costs: 17.24% for salaries paid on or after November 1, 1997 through October 31, 1998. Effective for salaries paid on or after November 1, 1998 the rate will be 15.40% unless further modified by the Board.  
TOTAL Contribution: 35.90% (10-1-97)T

02. Class D Firefighters. For class D firefighters (firefighters employed on or after October 1, 1980, by a city or fire district that employs paid firefighters who are participating in the Firefighters' Retirement Fund) twenty-seven point twenty-five percent (27.25%) of payroll, as follows:

PERSI employer contribution rate: 10.01% for salaries paid on or after November 1, 1997 through October 31, 1998. Effective for salaries paid on or after November 1, 1998 the rate will be 11.85% unless further modified by the Board.  
Excess merger costs: 17.24% for salaries paid on or after November 1, 1997 through October 31, 1998. Effective for salaries paid on or after November 1, 1998 the rate will be 15.40% unless further modified by the Board.  
TOTAL Contribution: 27.25%  
Statutory References: Sections 59-1302(16), 59-1391, 59-1394, 59-1397, 72-1403, and 72-1434, Idaho Code. Cross References: (Amended 10-1-94) (Amended 10-1-97) (10-1-97)T

**028. PERSI EMPLOYER CLASS II CONTRIBUTION RATE (Rule 28).**

The PERSI employer contribution rate as provided in Section 59-1322, Idaho Code, for an employee classified as a police member excluding those listed in Rule 29 of this chapter and firefighters excluding those listed in Rule 27 of this chapter shall be ten point zero one percent (10.01%) of payroll effective with salaries paid on or after November 1, 1997 through October 31, 1998. Effective for salaries paid on or after November 1, 1998, the PERSI employer contribution rate shall be eleven point eighty five percent (11.85%) unless further modified by the Board.  
Statutory References: Cross Reference: (Amended 10-1-94) (Amended 10-1-97) (10-1-97)T

**029. CITY OF IDAHO FALLS CLASS II CONTRIBUTION RATE (Rule 29).**

The City of Idaho Falls employer rate for an employee classified as a police member shall be as follows: (10-1-97)T

PERSI employer contribution rate: 10.01% for salaries paid on or after November 1, 1997 through October 31, 1998. Effective for salaries paid on or after November 1, 1998 the rate will be 11.85% unless further modified by the Board.  
Excess merger costs: 8.50%  
TOTAL Contributions: 18.51% for salaries paid on or after November 1, 1997 through October 31, 1998. Effective for salaries paid on or after November 1, 1998 the rate will be 20.35% unless further modified by the Board.

Statutory References: Cross Reference: (Amended 10-1-94) (Amended 10-1-97) (10-1-97)T

**030. -- 099. (RESERVED).**

**Subchapter C -- Employee Rates**  
**Rule 100 through 175--Employee Contributions**

**100. PERSI EMPLOYEE GENERAL MEMBER CONTRIBUTION RATE (Rule 100).**

The PERSI employee contribution rate as provided in Section 59-1333, Idaho Code, for all members not classified as police members or firefighters, shall be five point eighty six percent (5.86%) of salary effective with salaries paid on or after November 1, 1997 and through October 31, 1998. Effective for salaries paid on or after November 1, 1998, the PERSI employee contribution rate for general members shall be six point ninety seven percent (6.97%) unless further modified by the Board.

Statutory References: Cross Reference: (Amended 10-1-94) (Amended 10-1-97) (10-1-97)T

**101. PERSI EMPLOYEE CLASS II CONTRIBUTION RATE (Rule 101).**

The employee contribution rate as provided in Section 59-1334, Idaho Code, for an employee classified as a police member is seven point twenty one percent (7.21%) of salary effective with salaries paid on or after November 1, 1997 through October 31, 1998. Effective for salaries paid on or after November 1, 1998, the PERSI employee contribution rate shall be eight point fifty three percent (8.53%) unless further modified by the Board.

Statutory References: Cross Reference: (Amended 10-1-94) (Amended 10-1-97) (10-1-97)T

**102. EMPLOYEE CONTRIBUTIONS BASED ON GROSS SALARY (Rule 102).**

Employee contributions shall be based on the employee's total gross salary regardless of source or employer funds from which the employee is paid. Statutory References: Cross Reference: (1-1-94)

**103. -- 110. (RESERVED).**

**111. MULTIPLE EMPLOYERS--CONTRIBUTION RATE (Rule 111).**

If the employee has met eligibility requirements with more than one employer which would result in different contribution rates, contributions shall be made at the rate for the member's classification with the primary employer.

Statutory References: Cross Reference: (1-1-94)

**112. STATE EMPLOYEE CONTRIBUTIONS (Rule 112).**

If an employee establishes membership with the state, the employee and each agency must make contributions on the employee's salary regardless of the number of hours worked at each state agency. Statutory References: Cross Reference: (1-1-94)

**113. POLICE OFFICER CONTRIBUTIONS WITHHELD INCORRECTLY (Rule 113).**

If an employee's contributions are withheld by an employer and received by PERSI at the rate established for police members on the presumption the certification required by Section 59-1303(6), Idaho Code, will be accepted but if it is rejected, the employer shall adjust the employee's contribution rate to a general member rate and PERSI shall return to the member any excess employee contributions that have occurred. Statutory References: Cross Reference: (1-1-94)

**114. CONTRIBUTIONS DUE WHILE MEMBER IS RECEIVING WORKER'S COMPENSATION (Rule 114).**

Contributions are due and payable on whatever percentage of salary is paid while the member is on a leave of absence occasioned by an approved worker's compensation claim and the member will be entitled to a month of membership service credit for each month the member remains in this circumstance. Statutory References: Cross Reference: (1-1-94)

**115. VACATION AND CONTRACTUAL PAYMENTS SUBJECT TO CONTRIBUTIONS (Rule 115).**

Compensation paid for vacation or remaining contractual payments is salary subject to employee and employer contributions and earns membership credit through the effective date of separation from employment at the usual rate of compensation. Statutory References: Cross Reference: (1-1-94)

116. -- 175. (RESERVED).

**Subchapter D -- Miscellaneous**  
**Rules 176 through 250**

**176. TRANSFER OF CONTRIBUTIONS TO PERSI (Rule 176).**

Employee and employer contributions shall be calculated and forwarded to PERSI by each employer for each employee that meets the statutory definition of "employee" as defined in Section 59-1302 (14), Idaho Code. (1-1-94)

01. Employer Reporting of Contributions. All employers will submit a report to PERSI no later than the 20th of each month pursuant to Section 59-1325(1), Idaho Code. Statutory References: Cross Reference: (1-1-94)

**177. INTEREST CHARGES ON DELINQUENT CONTRIBUTIONS (Rule 177).**

If an employer fails or refuses to make contribution remittances by the twentieth (20th) day of the month in which contributions are due, interest shall be charged against such delinquent contributions for each day the contributions are delinquent. Interest shall be at the rate of twelve percent (12%) per annum as provided in Section 28-22-104(1), Idaho Code. Contributions are delinquent on the twenty-first (21st) day of the month in which they are due. If, however, PERSI receives the contributions within ten (10) days of the date due, no interest will be charged. Statutory References: Sections 59-1325(1) and 28-22-104, Idaho Code. Cross References: (1-1-94)

178. -- 999. (RESERVED).