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## 59.01.03 - PERSI Contribution Rules

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**IDAPA 59  
TITLE 01  
CHAPTER 03**

**59.01.03 - PERSI CONTRIBUTION RULES**

**Subchapter A -- General Provisions  
General Provisions  
Rules 0 Through 25**

**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 IDAPA 59.01.03, "PERSI Contribution Rules." (3-20-04)

**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 226  
Coeur d'Alene, Idaho 83814  
Phone: 208/769-1474 or 1-800-962-8228  
Fax: 208/769-1476

(3-20-04)

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

Administrative appeals are conducted pursuant to PERSI Rules of Administrative Procedure, IDAPA 59.01.01, 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, IDAPA 59.01.02, 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**  
**Employer Contributions**  
**Rule 26 Through 100**

**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 through June 30, 2004. Beginning July 1, 2004, the rate shall be ten point thirty-nine percent (10.39%) of payroll through June 30, 2012. Beginning July 1, 2012, the rate shall be eleven point thirty-two percent (11.32%) of payroll through June 30, 2013. Beginning July 1, 2013, the rate shall be twelve point twenty-four percent (12.24%) of payroll through June 30, 2014. Beginning July 1, 2014, the rate shall be thirteen point sixty-five percent (13.65%) of payroll until next determined 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) (Amended 10-1-98) (Amended 10-1-99) (Amended 7-1-00) (Amended 3-30-01) (Amended 3-20-04) (4-7-11)

**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, as follows:

<b>Option I And II Firefighters</b>	
PERSI Employer Contribution Rate:	Ten point eleven percent (10.11%) of payroll through June 30, 2004. Beginning July 1, 2004, the rate shall be ten point seventy-three percent (10.73%) of payroll through June 30, 2012. Beginning July 1, 2012, the rate shall be eleven point sixty-six percent (11.66%) of payroll through June 30, 2013. Beginning July 1, 2013, the rate shall be twelve point fifty-eight percent (12.58%) of payroll through June 30, 2014. Beginning July 1, 2014, the rate shall be thirteen point ninety-nine percent (13.99%) of payroll until next determined by the Board.
Additional Employer Rate:	One percent (1.00%)
Social Security Rate:	Seven point sixty-five percent (7.65%)
Excess Merger Costs:	Seventeen point twenty-four percent (17.24%) until next determined by the Board.
TOTAL Contribution:	Thirty-six percent (36%) of payroll through June 30, 2004. Beginning July 1, 2004, the rate shall be thirty-six point sixty-two percent (36.62%) of payroll through June 30, 2012. Beginning July 1, 2012, the rate shall be thirty seven point fifty-five percent (37.55%) of payroll through June 30, 2013. Beginning July 1, 2013, the rate shall be thirty eight point forty-seven percent (38.47%) of payroll through June 30, 2014. Beginning July 1, 2014, the rate shall be thirty nine point eighty-eight percent (39.88%) of payroll until next determined by the Board.

(4-7-11)

**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), as follows:

<b>Class D Firefighters</b>	
PERSI Employer Contribution Rate:	Ten point eleven percent (10.11%) of payroll through June 30, 2004. Beginning July 1, 2004, the rate shall be ten point seventy-three percent (10.73%) of payroll through June 30, 2012. Beginning July 1, 2012, the rate shall be eleven point sixty-six percent (11.66%) of payroll through June 30, 2013. Beginning July 1, 2013, the rate shall be twelve point fifty-eight percent (12.58%) of payroll through June 30, 2014. Beginning July 1, 2014, the rate shall be thirteen point ninety-nine percent (13.99%) of payroll until next determined by the Board.
Excess Merger Costs:	Seventeen point twenty-four percent (17.24%) until next determined by the Board.
TOTAL Contribution:	Twenty-seven point thirty-five percent (27.35%) of payroll through June 30, 2004. Beginning July 1, 2004, the rate shall be twenty-seven point ninety-seven percent (27.97%) of payroll through June 30, 2012. Beginning July 1, 2012, the rate shall be twenty eight point nine percent (28.9%) of payroll through June 30, 2013. Beginning July 1, 2013, the rate shall be twenty nine point eighty-two percent (29.82%) of payroll through June 30, 2014. Beginning July 1, 2014, the rate shall be thirty one point twenty-three percent (31.23%) of payroll until next determined by the Board.

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) (Amended 10-1-98) (Amended 10-1-99) (Amended 7-1-00) (Amended 3-30-01) (Amended 7-1-03) (Amended 3-20-04) (4-7-11)

**03. Class E Members.** For class E members (general members who meet the definition of paid firefighter under Section 59-1391(f), Idaho Code, but are not firefighters as defined in Section 59-1302(16), Idaho Code) the employer general member contribution rate as provided in Rule 26, plus the excess merger costs specified in Subsection 027.01. (3-20-04)

**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 officer member excluding those listed in Rule 29 of this chapter when applicable, and firefighters excluding those listed in Rule 27 of this chapter, shall be ten point eleven percent (10.11%) of payroll through June 30, 2004. Beginning July 1, 2004, the rate shall be ten point seventy-three percent (10.73%) of payroll through June 30, 2012. Beginning July 1, 2012, the rate shall be eleven point sixty-six percent (11.66%) of payroll through June 30, 2013. Beginning July 1, 2013, the rate shall be twelve point fifty-eight percent (12.58%) of payroll through June 30, 2014. Beginning July 1, 2014, the rate shall be thirteen point ninety-nine percent (13.99%) of payroll until next determined by the Board.

Statutory References: Cross Reference: (Amended 10-1-94) (Amended 10-1-97) (Amended 10-1-98) (Amended 10-1-99) (Amended 7-1-00) (Amended 3-30-01) (Amended 7-1-03) (Amended 3-20-04) (4-7-11)

**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 equal to the rate provided in Rule 28, unless further modified by the Board.

Statutory References: Cross Reference: (Amended 10-1-94) (Amended 10-1-97) (Amended Retroactively to 7-1-97) (3-30-01)

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

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

**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 through June 30, 2004. Beginning July 1, 2004, the rate shall be six point twenty-three percent (6.23%) of salary through June 30, 2012. Beginning July 1, 2012, the rate shall be six point seventy-nine percent (6.79%) of salary through June 30, 2013. Beginning July 1, 2013, the rate shall be seven point thirty-four percent (7.34%) of salary through June 30, 2014. Beginning July 1, 2014, the rate shall be eight point nineteen percent (8.19%) of salary until next determined by the Board.

Statutory References: Cross Reference: (Amended 10-1-94) (Amended 10-1-97) (Amended 10-1-98) (Amended 10-1-99) (Amended 7-1-00) (Amended 3-30-01) (Amended 3-20-04) (4-7-11)

**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 officer member is seven point twenty-one percent (7.21%) of salary through June 30, 2004. Beginning July 1, 2004, the rate shall be seven point sixty-five percent (7.65%) of salary through June 30, 2012. Beginning July 1, 2012, the rate shall be eight point thirty-two percent (8.32%) of salary through June 30, 2013. Beginning July 1, 2013, the rate shall be eight point ninety-nine percent (8.99%) of salary through June 30, 2014. Beginning July 1, 2014, the rate shall be ten percent (10%) of salary until next determined by the Board.

Statutory References: Cross Reference: (Amended 10-1-94) (Amended 10-1-97) (Amended 10-1-98) (Amended 10-1-99) (Amended 7-1-00) (Amended 3-30-01) (Amended 3-20-04) (4-7-11)

**102. PUBLIC SAFETY OFFICER DISABILITY CONTRIBUTIONS UNDER SECTION 59-1352A, IDAHO CODE (RULE 102).**

In accordance with Section 59-1352A, Idaho Code, public safety officers, as that term is used in Section 59-1352A, Idaho Code, shall pay an additional contribution rate of .04% of salary until next determined by the board. (3-1-10)

**103. EMPLOYEE CONTRIBUTIONS BASED ON GROSS SALARY (RULE 103).**

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

**104. -- 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. (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. (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. (1-1-94)

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

**01. Contributions Due and Payable.** 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 eligible. (3-20-04)

**02. Accruing Service.** This means for an employee to continue accruing service the employer must continue to pay salary equal to the lesser of: (3-20-04)

**a.** The amount necessary to meet the statutory definition of employee (half-time at the pre-injury rate or more), or (3-20-04)

**b.** The employee's full-time salary less the employee's worker's compensation income benefit. (3-20-04)

**03. Maintaining Eligibility for Injured Workers.** The intent of this rule is to permit employers to maintain eligibility for injured workers without having to pay salary that, when added to the employee's worker's compensation income benefit, would exceed the employee's total salary prior to the injury. Eligibility Rule 122 is inapplicable to the extent it conflicts with this rule. (3-20-04)

**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. (1-1-94)

**116. -- 175. (RESERVED).**

**Subchapter D -- Miscellaneous**  
**Rule 176**

**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. All Contributions shall be remitted, together with an approved report to PERSI no later than five (5) days after each pay date as provided in Section 59-1325(1), Idaho Code. (3-20-04)

**177. -- 999. (RESERVED).**

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