

Teacher Employer Contribution Rates

Plan	FY 24 (Begins 7/1/23)			FY 25 (Begins 7/1/24)			FY 26 (Begins 7/1/25)		
	Normal	UAL	Total	Normal	UAL	Total	Normal	UAL	Total
Teacher Regular ¹	4.47%	14.51%	18.98%	4.47%	14.51%	18.98%	4.36%	14.44%	18.80%

Teacher Federal/ Grant Funded ³	FY 24 (Begins 7/1/23)					FY 25 (Begins 7/1/24)					FY 26 (Begins 7/1/25)				
	Admin	UAL	Sub Total ²	Normal	Total	Admin	UAL	Sub Total ²	Normal	Total	Admin	UAL	Sub Total ²	Normal	Total
	0.59%	14.51%	15.10%	4.47%	19.57%	0.59%	14.51%	15.10%	4.47%	19.57%	0.68%	14.44%	15.12%	4.36%	19.48%

¹ Effective FY14 Teacher Rate Normal Costs Paid by Teacher Employers. The State Pays Teacher UAL Costs.

² Normal cost is charged on all teacher compensation reported to MainePERS. The subtotal represents the remaining employer costs due on teacher grant funded compensation when the normal cost has been paid.

³ For Teacher/Grant Funded employees, Teacher employers pay an additional % to State Employee Health & Benefits for teacher retiree health. This % is not shown here.

****Teacher Employee Contribution Rate: 7.65% ****