***Department of Accounts***

***Payroll Bulletin***

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| **Calendar Year 2024** | **May 28, 2024** | **Volume 2024-08** |

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| *In This Issue of the Payroll Bulletin…....* | * **FY 25 Benefit/Deduction Rates**
* **FY 25 Healthcare Rates**
 | The Payroll Bulletin is published periodically to provide HCM agencies guidance regarding Commonwealth payroll operations. If you have any questions about the bulletin, please email payroll@doa.virginia.gov.State Payroll Operations**Director Cathy C McGill**Assistant Director Carmelita Holmes |

**FY 25 Benefit/Deduction Rates**

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| Introduction | This Payroll Bulletin provides information regarding benefit rates for Fiscal Year 2025. Please provide a copy of this bulletin to all appropriate personnel within your agency**.** |

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| Flexible Benefit Admin Fee  | The flexible spending account administrative fee (FLXFEE) remains at $25.20 per year. This is an employee-paid, pre-tax fee withheld the first pay period of each month. The annual fee of $25.20 is pro-rated based on the employee’s number of pays (see fee schedule below).

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| Number of Pays | 24 | 22 | 20 | 18 |
| Fee Amount  | $2.10 | $2.29 | $2.52 | $2.80 |

Unless there is a change in the fee amount or an employee opts out of the FSA plan, the effective date of the fee will remain the same as originally entered.Project number for Plan Year 2024-2025 is 0000125634 and will be available for use beginning 07/05/2024. |

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| Deferred Comp and Annuity Cash Match | The maximum amount of Supplemental Plan cash match that may be made for eligible employees paid semi-monthly continues to be $20 per pay period with a maximum of $480 per year. Based on the number of pay periods, maximum deduction amounts per pay period are as follows:

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| --- | --- | --- | --- | --- | --- |
| Number of Pays | 12 | 18 | 20 | 22 | 24 |
| Max. Match Amt | $40.00 | $26.67 | $24.00 | $21.82 | $20.00 |

Note: Hybrid employees contributing less than 4% voluntary contribution to the hybrid plan are not eligible for the cash match on either the Supplemental Plan or an annuity. |

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| Optional Retirement Rates | The annual compensation limit for ORP’s has changed for Plan Year 24/25 to the maximum dollar amount of $345,000.  The employer contribution rates are 10.4% and 8.5% for existing “Plan 1” and “Plan 2” participants, respectively.  “Plan 2” participants continue to contribute 5% from pay. The annual compensation limit for retirement contributions for the plan year that begins July 1, 2024, (checks dated 7/16/2024 – 7/01/2025) is $345,000 for participants with membership dates on or after April 9, 1996.  The maximum dollar amount is $505,000 for employees who became plan members with any VRS-covered employer before April 9, 1996.  Please provide DOA with a list of employees whose annual salary exceeds the maximums no later than **July 3** so proper goals can be established.  Also, contact DOA if new employees with salaries that exceed the maximum are added during the year. |

**FY 25 Benefit/Deduction Rates, continued**

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| VRS Retirement Rates | The maximum annual compensation for retirement contributions for the plan year that begins July 1, 2024, (checks dated 07/16/2024 – 07/01/2025) is $345,000 for participants with membership dates on or after April 9, 1996. The maximum is $505,000 for employees who became plan members with any VRS-covered employer before April 9, 1996. Please provide DOA with a list of employees whose annual salary exceeds the maximums no later than **July 3** so proper goals can be established. Also, contact DOA if new employees with salaries that exceed the maximum are added during the year.

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| **DEFINED BENEFIT RETIREMENT RATE** |
| **Retirement - Plan 1** | **5011110** | **Amt Reported to VRS** | **Total Charged Agency** |
| State Employees – Elected Officials | 17.52% | 17.52% | 17.52% |
| State Employees – All Others | 12.52% | 17.52% | 12.52% |
| State Police (SPORS) | 31.32% | 36.32% | 31.32% |
| Judicial | 35.67% | 35.67% | 35.67% |
| VaLORS | 24.60% | 29.60% | 24.60% |
| **Retirement – Plan 2** |  |  |   |
| State Employees | 12.52% | 17.52% | 12.52% |
| State Police (SPORS) | 31.32% | 36.32% | 31.32% |
| Judicial | 30.67% | 35.67% | 30.67% |
| VaLORS | 24.60% | 29.60% | 24.60% |
| **Retirement – Hybrid** |  |  |   |
| State Employees | 12.52% | 16.52% | 12.52% |
| Judicial | 30.67% | 34.67% | 30.67% |

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| **DEFINED CONTRIBUTION RETIREMENT RATE** |
|  | **5011660** | **Total Charged Agency** |
| **Hybrid Mandatory Employer Match**  | 1.0% | 1.0% |
| **Hybrid Voluntary Employer Match** | .5% - 2.5% | .5% - 2.5% |

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| **OTHER POST-EMPLOYMENT BENEFITS (OPEBS)** |
| **Group Life Insurance** | **5011140** | **Amt Reported to VRS** | **Total Charged Agency** |
| 1.18% | 1.18% | 1.18% |
|  |  |  |  |  |
| **Retiree Health Insurance Credit** | **5011160** |  |  |
| 1.12% | 1.12% | 1.12% |
|  |  |  |  |  |
| **VSDP** | **5011170** |  |  |
| 0.50% | 0.50% | 0.50% |

\* 5% member-portion continues to be paid for Plan 1 elected officials and Judicial coverage by the employer. All other Plan 1 employees pay the member portion. |

**FY 25 Healthcare Rates**

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| Healthcare Premium Schedules | On July 1, 2024, the new healthcare premiums specified in DHRM’s Spotlight On Your Benefits Spring 2024 Open Enrollment Issue will take effect. All codes and rates for HCM processing are provided on the following pages. Rates are not reduced for Premium Rewards which are paid to employees separately. |

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| **Provider** | **Project Code****And Task** |
| COVA Care Basic (Includes basic dental) | AHI100 10 |
| COVA Care Expanded Dental | AHI100 10  |
| COVA Care Out-of-Network  | AHI100 10 |
| COVA Care Out-of-Network and Expanded Dental  | AHI100 10 |
| COVA Care Out-of-Network and Vision, Hearing and Expanded Dental  | AHI100 10 |
| COVA Care Vision, Hearing and Expanded Dental  | AHI100 10 |
| COVA HDHP (High Deductible Health Plan) | AHI300 10 |
| COVA HDHP ED (High Deductible Health Plan Expanded Dental)  | AHI300 10 |
| COVA Health Aware Basic | AHI200 10 |
| COVA HealthAware and Expanded Dental | AHI200 10  |
| COVA HealthAware, Expanded Dental and Vision  | AHI200 10 |
| Kaiser Permanente HMO (Available in Northern Virginia Only) | AHI810 40 |
| Sentara Health Plans HMO (Available in Hampton Roads/Eastern Shore only) | 0000115265 |
| TRICARE | AHI820 40 |

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|  | Healthcare premium changes will occur July 1, 2024 in HCM. If you have any questions about the schedules, contact Renee Ancarrow via e-mail at renee.ancarrow@doa.virginia.gov or (804) 225-2246. |

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| **COVA Care Basic (ACC0)** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $51.50  | $391.50  | $443.00  |   | $103.00  | $783.00  | $886.00  |
| D - Employee Plus One | $118.00  | $702.00  | $820.00  |   | $236.00  | $1,404.00  | $1,640.00  |
| F - Family | $161.50  | $1,028.00  | $1,189.50  |   | $323.00  | $2,056.00  | $2,379.00  |
| O - Employee Only - Part Time | $443.00  | $0.00  | $443.00  |   | $886.00  | $0.00  | $886.00  |
| T - Employee Plus One - Part Time | $820.00  | $0.00  | $820.00  |   | $1,640.00  | $0.00  | $1,640.00  |
| M - Family - Part Time | $1,189.50  | $0.00  | $1,189.50  |   | $2,379.00  | $0.00  | $2,379.00  |
|  |  |  |  |  |  |  |  |
| **COVA Care OON (ACC1)** |
|  |  |  |  |  |  |  |  |
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| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $62.00  | $391.50  | $453.50  |   | $124.00  | $783.00  | $907.00  |
| D - Employee Plus One | $137.50  | $702.00  | $839.50  |   | $275.00  | $1,404.00  | $1,679.00  |
| F – Family | $190.00  | $1,028.00  | $1,218.00  |   | $380.00  | $2,056.00  | $2,436.00  |
| O - Employee Only - Part Time | $453.50  | $0.00  | $453.50  |   | $907.00  | $0.00  | $907.00  |
| T - Employee Plus One - Part Time | $839.50  | $0.00  | $839.50  |   | $1,679.00  | $0.00  | $1,679.00  |
| M - Family - Part Time | $1,218.00  | $0.00  | $1,218.00  |   | $2,436.00  | $0.00  | $2,436.00  |
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| **COVA Care ED (ACC2)** |
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| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $68.00  | $391.50  | $459.50  |   | $136.00  | $783.00  | $919.00  |
| D - Employee Plus One | $148.00  | $702.00  | $850.00  |   | $296.00  | $1,404.00  | $1,700.00  |
| F – Family | $205.50  | $1,028.00  | $1,233.50  |   | $411.00  | $2,056.00  | $2,467.00  |
| O - Employee Only - Part Time | $459.50  | $0.00  | $459.50  |   | $919.00  | $0.00  | $919.00  |
| T - Employee Plus One - Part Time | $850.00  | $0.00  | $850.00  |   | $1,700.00  | $0.00  | $1,700.00  |
| M - Family - Part Time | $1,233.50  | $0.00  | $1,233.50  |   | $2,467.00  | $0.00  | $2,467.00  |
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| **COVA Care OON/ED (ACC3)** |
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| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $78.50  | $391.50  | $470.00  |   | $157.00  | $783.00  | $940.00  |
| D - Employee Plus One | $167.50  | $702.00  | $869.50  |   | $335.00  | $1,404.00  | $1,739.00  |
| F - Family | $234.00  | $1,028.00  | $1,262.00  |   | $468.00  | $2,056.00  | $2,524.00  |
| O - Employee Only - Part Time | $470.00  | $0.00  | $470.00  |   | $940.00  | $0.00  | $940.00  |
| T - Employee Plus One - Part Time | $869.50  | $0.00  | $869.50  |   | $1,739.00  | $0.00  | $1,739.00  |
| M - Family - Part Time | $1,262.00  | $0.00  | $1,262.00  |   | $2,524.00  | $0.00  | $2,524.00  |
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| **COVA Care V/H/ED (ACC4)** |
|  |  |  |  |  |  |  |  |
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| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $78.00  | $391.50  | $469.50  |   | $156.00  | $783.00  | $939.00  |
| D - Employee Plus One | $166.50  | $702.00  | $868.50  |   | $333.00  | $1,404.00  | $1,737.00  |
| F - Family | $232.50  | $1,028.00  | $1,260.50  |   | $465.00  | $2,056.00  | $2,521.00  |
| O - Employee Only - Part Time | $469.50  | $0.00  | $469.50  |   | $939.00  | $0.00  | $939.00  |
| T - Employee Plus One - Part Time | $868.50  | $0.00  | $868.50  |   | $1,737.00  | $0.00  | $1,737.00  |
| M - Family - Part Time | $1,260.50  | $0.00  | $1,260.50  |   | $2,521.00  | $0.00  | $2,521.00  |
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| **COVA Care FULL (ACC5)** |
|  |  |  |  |  |  |  |  |
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| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $88.50  | $391.50  | $480.00  |   | $177.00  | $783.00  | $960.00  |
| D - Employee Plus One | $186.00  | $702.00  | $888.00  |   | $372.00  | $1,404.00  | $1,776.00  |
| F - Family | $261.00  | $1,028.00  | $1,289.00  |   | $522.00  | $2,056.00  | $2,578.00  |
| O - Employee Only - Part Time | $480.00  | $0.00  | $480.00  |   | $960.00  | $0.00  | $960.00  |
| T - Employee Plus One - Part Time | $888.00  | $0.00  | $888.00  |   | $1,776.00  | $0.00  | $1,776.00  |
| M - Family - Part Time | $1,289.00  | $0.00  | $1,289.00  |   | $2,578.00  | $0.00  | $2,578.00  |
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| **COVA HealthAware Basic (CHA)** |
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| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $8.50  | $384.00  | $392.50  |   | $17.00  | $768.00  | $785.00  |
| D - Employee Plus One | $26.50  | $702.00  | $728.50  |   | $53.00  | $1,404.00  | $1,457.00  |
| F - Family | $27.00  | $1,028.00  | $1,055.00  |   | $54.00  | $2,056.00  | $2,110.00  |
| O - Employee Only - Part Time | $392.50  | $0.00  | $392.50  |   | $785.00  | $0.00  | $785.00  |
| T - Employee Plus One - Part Time | $728.50  | $0.00  | $728.50  |   | $1,457.00  | $0.00  | $1,457.00  |
| M - Family - Part Time | $1,055.00  | $0.00  | $1,055.00  |   | $2,110.00  | $0.00  | $2,110.00  |
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| **COVA HealthAware + ED & Vision (CHA1)** |
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| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $30.00  | $384.00  | $414.00  |   | $60.00  | $768.00  | $828.00  |
| D - Employee Plus One | $66.50  | $702.00  | $768.50  |   | $133.00  | $1,404.00  | $1,537.00  |
| F – Family | $85.00  | $1,028.00  | $1,113.00  |   | $170.00  | $2,056.00  | $2,226.00  |
| O - Employee Only - Part Time | $414.00  | $0.00  | $414.00  |   | $828.00  | $0.00  | $828.00  |
| T - Employee Plus One - Part Time | $768.50  | $0.00  | $768.50  |   | $1,537.00  | $0.00  | $1,537.00  |
| M - Family - Part Time | $1,113.00  | $0.00  | $1,113.00  |   | $2,226.00  | $0.00  | $2,226.00  |
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| **COVA HealthAware + ED (CHA2)** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $25.00  | $384.00  | $409.00  |   | $50.00  | $768.00  | $818.00  |
| D - Employee Plus One | $56.50  | $702.00  | $758.50  |   | $113.00  | $1,404.00  | $1,517.00  |
| F – Family | $71.00  | $1,028.00  | $1,099.00  |   | $142.00  | $2,056.00  | $2,198.00  |
| O - Employee Only - Part Time | $409.00  | $0.00  | $409.00  |   | $818.00  | $0.00  | $818.00  |
| T - Employee Plus One - Part Time | $758.50  | $0.00  | $758.50  |   | $1,517.00  | $0.00  | $1,517.00  |
| M - Family - Part Time | $1,099.00  | $0.00  | $1,099.00  |   | $2,198.00  | $0.00  | $2,198.00  |
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| **COVA HIGH DEDUCTIBLE HEALTH PLAN (CHD)** |
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| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $0.00  | $332.50  | $332.50  |   | $0.00  | $665.00  | $665.00  |
| D - Employee Plus One | $0.00  | $619.50  | $619.50  |   | $0.00  | $1,239.00  | $1,239.00  |
| F - Family | $0.00  | $905.00  | $905.00  |   | $0.00  | $1,810.00  | $1,810.00  |
| O - Employee Only - Part Time | $332.50  | $0.00  | $332.50  |   | $665.00  | $0.00  | $665.00  |
| T - Employee Plus One - Part Time | $619.50  | $0.00  | $619.50  |   | $1,239.00  | $0.00  | $1,239.00  |
| M - Family - Part Time | $905.00  | $0.00  | $905.00  |   | $1,810.00  | $0.00  | $1,810.00  |
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| **COVA HIGH DEDUCTIBLE HEALTH PLAN ED (CHD1)** |
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|  |  |  |  |  |  |  |  |
| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $16.50  | $332.50  | $349.00  |   | $33.00  | $665.00  | $698.00  |
| D - Employee Plus One | $30.00  | $619.50  | $649.50  |   | $60.00  | $1,239.00  | $1,299.00  |
| F - Family | $44.00  | $905.00  | $949.00  |   | $88.00  | $1,810.00  | $1,898.00  |
| O - Employee Only - Part Time | $349.00  | $0.00  | $349.00  |   | $698.00  | $0.00  | $698.00  |
| T - Employee Plus One - Part Time | $649.50  | $0.00  | $649.50  |   | $1,299.00  | $0.00  | $1,299.00  |
| M - Family - Part Time | $949.00  | $0.00  | $949.00  |   | $1,898.00  | $0.00  | $1,898.00  |
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| **KAISER PERMANENTE HMO (KP)** |
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|  |  |  |  |  |  |  |  |
| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $43.00  | $391.50  | $434.50  |   | $86.00  | $783.00  | $869.00  |
| D - Employee Plus One | $101.00  | $697.50  | $798.50  |   | $202.00  | $1,395.00  | $1,597.00  |
| F - Family | $144.50  | $1,019.00  | $1,163.50  |   | $289.00  | $2,038.00  | $2,327.00  |
| O - Employee Only - Part Time | $434.50  | $0.00  | $434.50  |   | $869.00  | $0.00  | $869.00  |
| T - Employee Plus One - Part Time | $798.50  | $0.00  | $798.50  |   | $1,597.00  | $0.00  | $1,597.00  |
| M - Family - Part Time | $1,163.50  | $0.00  | $1,163.50  |   | $2,327.00  | $0.00  | $2,327.00  |
|  |  |  |  |  |  |  |  |

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| --- |
| **SENTARA HEALTH PLANS (OH130 )** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $43.00  | $384.50  | $427.50  |   | $86.00  | $769.00  | $855.00  |
| D - Employee Plus One | $101.00  | $691.00  | $792.00  |   | $202.00  | $1,382.00  | $1,584.00  |
| F - Family | $144.50  | $1,002.00  | $1,146.50  |   | $289.00  | $2,004.00  | $2,293.00  |
| O - Employee Only - Part Time | $427.50  | $0.00  | $427.50  |   | $855.00  | $0.00  | $855.00  |
| T - Employee Plus One - Part Time | $792.00  | $0.00  | $792.00  |   | $1,584.00  | $0.00  | $1,584.00  |
| M - Family - Part Time | $1,146.50  | $0.00  | $1,146.50  |   | $2,293.00  | $0.00  | $2,293.00  |
|  |  |  |  |  |  |  |  |
| **TRICARE VOLUNTARY SUPPLEMENT (TRC)** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Employee Coverage Code** | **Semi-Monthly** |  | **Monthly** |
|  |  |  |  |  |  |  |  |
|  | **Employee** | **Agency** | **Total** |  | **Employee** | **Agency** | **Total** |
| S - Employee Only | $30.50  | $0.00  | $30.50  |   | $61.00  | $0.00  | $61.00  |
| D - Employee Plus One | $60.00  | $0.00  | $60.00  |   | $120.00  | $0.00  | $120.00  |
| F - Family | $80.50  | $0.00  | $80.50  |   | $161.00  | $0.00  | $161.00  |
| O - Employee Only - Part Time | $30.50  | $0.00  | $30.50  |   | $61.00  | $0.00  | $61.00  |
| T - Employee Plus One - Part Time | $60.00  | $0.00  | $60.00  |   | $120.00  | $0.00  | $120.00  |
| M - Family - Part Time | $80.50  | $0.00  | $80.50  |   | $161.00  | $0.00  | $161.00  |