

**IDAPA 59  
TITLE 01  
CHAPTER 03**

**59.01.03 – PERSI GENERAL PROVISIONS, CONTRIBUTION RATE,  
MISCELLANEOUS, AND INTEREST RATE RULES**

**SUBCHAPTER A -- 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, 59-1301, 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 General Provisions, Contribution Rate, Miscellaneous, and Interest Rate 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 Boise Office at 607 North Eighth Street, Boise, Idaho 83702. (3-20-04)

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

Administrative appeals are conducted pursuant to PERSI Rules of Administrative Procedure, IDAPA 59.01.01. (1-1-94)

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

All rules 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. -- 025. (RESERVED)**

**Subchapter B -- Employer Rates And 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, 2013. Beginning July 1, 2013, the rate shall be eleven point thirty-two percent (11.32%) of payroll until June 30, 2019. Beginning July 1, 2019, the rate shall be eleven point ninety-four percent (11.94%) 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) (4-11-19)

**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:	The employer contribution rate as provided in Rule 28.
Additional Employer Rate:	One percent (1%)
Social Security Rate:	Seven point sixty-five percent (7.65%)
Excess Merger Costs Rate:	Seventeen point twenty-four percent (17.24%) through December 31, 2014. Beginning January 1, 2015, five percent (5%) until next determined by the Board.
TOTAL Contribution Rate:	The total contribution rate is the sum of the PERSI employer contribution rate, the additional employer rate, the social security rate and the excess merger costs rate.

(4-11-19)

**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:	The employer contribution rate as provided in Rule 28.
Excess Merger Costs Rate:	Seventeen point twenty-four percent (17.24%) through December 31, 2014. Beginning January 1, 2015, five percent (5%) until next determined by the Board.
TOTAL Contribution Rate:	The total contribution rate is the sum of the PERSI employer contribution rate and the excess merger costs rate.

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) (4-11-19)

**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, 2013. Beginning July 1, 2013, the rate shall be eleven point sixty-six percent (11.66%) of payroll through June 30, 2019. Beginning July 1, 2019, the rate shall be twelve point twenty-eight percent (12.28%) 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) (4-11-19)

**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 And 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, 2013. Beginning July 1, 2013, the rate shall be six point twenty-nine percent (6.79%) through June 30, 2019. Beginning July 1, 2019, the rate shall be seven point sixteen percent (7.16%) 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) (4-11-19)

**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, 2013. Beginning July 1, 2013, the rate shall be eight point thirty-two percent (8.32%) of salary through June 30, 2019. Beginning July 1, 2019, the rate shall be eight point seventy-seven percent (8.77%) 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) (4-11-19)

**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 point four percent (.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 (1) 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. -- 199. (RESERVED)**

**Subchapter E -- Interest  
Rule 200 through 203**

**200. REGULAR INTEREST (RULE 200).** Regular interest for each calendar year shall be the greater of ninety percent (90%) of the rate of return on the PERSI fund net of all expenses for the fiscal year ending immediately prior to the calendar year as reported in the actuary's annual valuation report or one percent (1%). (Amended 3-30-01) (7-1-08)

**201. INTEREST – MEMBER CONTRIBUTIONS (RULE 201).** Regular interest as defined in Section 59-1302(26), Idaho Code, and Rule 100, in this chapter, shall accrue to and be credited monthly to a member's accumulated contributions. (3-30-01)

**202. REINSTATEMENT INTEREST (RULE 202).** Reinstatement interest for each calendar year shall equal the average of the prime rate on June 30 of the latest three (3) years, plus one percent (1%). For purposes of this rule, the prime rate is the "prime rate" listed in the "Money Rates" section of the Wall Street Journal on June 30, or in the event no rate is listed on June 30, on the latest date preceding June 30 for which a prime rate is listed. Unless otherwise provided by statute or rule, reinstatement interest shall apply to all amounts owed to the fund. (3-30-01)

**203. RATE DETERMINATION FAILURE (RULE 203).** If regular or reinstatement interest cannot be readily determined by reference to the publications cited, the Board will determine the rate or rates and publish them in the Idaho Administrative Bulletin. (3-30-01)

**204. -- 999. (RESERVED)**