Teacher A - Non Retired		Amount Paid to KPERS
Teacher's Base Salary:	$ 50,000.00	
Employee Contribution to KPERS 6%		$ 3,000.00
Employer Rate 8.65% (Paid by State)		$ 4,325.00
Insurance Rate .85% (Paid by State)		$ 425.00
Total Contribution to KPERS		$ 7,750.00

Teacher A - Retired Returns to Same or Different Employer			
Teacher's Base Salary	$ 50,000.00		
Less Employer Contribution Rate 23.41%	$ 11,705.00		
Actual Salary Paid to Teacher	$ 38,295.00		
Employer Contrib. Paid by School District 23.41%		$ 8,965.00	
Total Salary + KPERS Paid by School District			$ 47,260.00

Teacher B - Replacement for Retired Teacher		
Teacher's Base Salary:	$ 40,000.00	
Employee Contribution to KPERS 6%		$ 2,400.00
Employer Rate 8.65% (Paid by State)		$ 3,460.00
Insurance Rate .85% (Paid by State)		$ 340.00
Total Contribution to KPERS		$ 6,200.00

Difference in KPERS contributions Teacher A Non-Retired to Teacher A Retired:	$ 1,215.00
Difference in KPERS contributions Teacher A Retired to Teacher B Replacement:	$ 2,765.00

Amount the State is Saving by Employer Paying Contribution Rate Teacher A:	$ 4,750.00
Amount the State is Paying Contribution Rate Teacher B:	$3,800

Employer Contribution Rates for Retired Employees (7/1/2014):

Different Employer After Retirement - Licensed Position 23.41%
Different Employer After Retirement – Non-Licensed Position 20.41%
Different Employer After Retirement – 3rd Party Licensed Position 23.41%
Same Employer After Retirement - Licensed Position 23.41%
Same Employer After Retirement – 3rd Party Licensed Position 23.41%

Same Employer After Retirement - Non-Licensed Position $20,000 Earning Limit, 0.00%