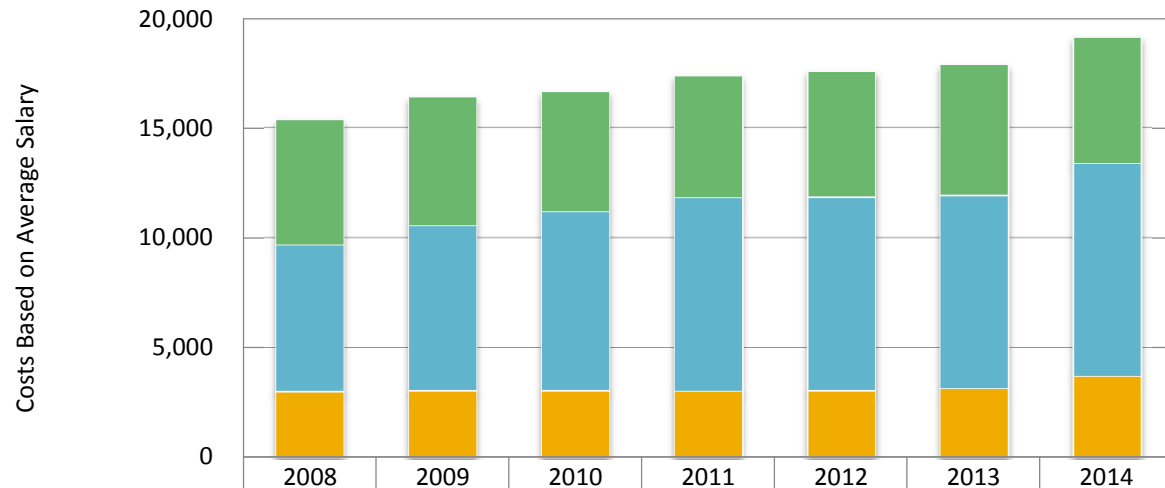


### Employer Benefit Cost for the "Average" Montana Executive Branch Employee



■ Other Taxes and Insurance	5,714	5,866	5,498	5,553	5,752	5,962	5,783
■ Health Insurance	6,684	7,512	8,148	8,796	8,796	8,796	9,672
■ Pension	3,004	3,045	3,044	3,042	3,046	3,143	3,706
Total % Changes		6.63%	1.63%	4.20%	1.17%	1.75%	7.04%

Benefit costs shown above are calculated on the average base salary of executive branch employees and the statutorily required employer costs. Since most employees are covered by the Public Employee Retirement System the employer share of this system was used to calculate the pension cost. Health insurance reflects the statutorily defined employer contribution at the beginning of the calendar year. Workers compensation insurance costs vary widely by fiscal year and type of employment (0.64% to 27.1% of salary). Correctional officers represent the largest single group of state employment and so were chosen to represent the "average" state employee cost. The correctional officer worker's compensation rate was 4.6% in FY 2014.