MainePERS State-Sponsored Employee Plans as of June 30, 2020

| | Regular Plan | 1998 Special Plan | 25 Year No-Age Special Plan | Fire Marshals | Closed Plans* | Legislators | Judges |
|----------------------------------|--|--|--|--|---|-------------|----------|
| Member Count | 11,132 | 1,213 | 469 | 13 | 3 | 179 | 58 |
| Groups included | All State employees not covered by a special plan <i>and</i> Teachers | Liquor Inspectors (eff. 7/1/1998) Airplane pilots (eff. 7/1/1998) Forest Rangers (eff. 7/1/1998) Forest Rangers (eff. 7/1/1998) Fed-funded BIA firefighters (eff. 7/1/1998) Baxter St. Park Rangers (1/1/2000) Fire Marshals (eff. 1/1/2000) Department of Corrections (eff. 1/1/2000) Capitol Police (eff. 7/1/2002) Oil & Hazardous Waste Emergency Response employees (eff. 1/1/2002) Emergency Communications Specialists (eff. 7/1/20) BMV Detectives (eff. 7/1/20) AG Detectives (eff. 7/1/20) *service prior to effective dates is in the regular plan | Inland Fisheries and Wildlife Wardens and Marine Resources Officers hired after 8/31/84 State Police hired after 9/15/84 | State Fire Marshal Investigator State Fire Marshal Senior Investigator State Fire Marshal Sergeant | Forest Rangers (1) Game Warden (1) State Police (1) | Legislators | Judges |
| Member Contribution Rate | 7.65% 1.15% for those with employer- paid contributions | 8.65% for the first 25 years of service,7.65% thereafter1.15% for those with employer-paid contributions | 8.65% for the first 25 years of service, 7.65% thereafter1.15% for those with employer-paid contributions | 8.65% for the first 20 years of service,7.65% thereafter1.15% for those with employer-paid contributions | Varies | 7.65% | 7.65% |
| Total Employer Rate for FY 21 | 21.98% | 26.32% | 22.94% | 31.25% | Varies | 0.0% | 8.89% |
| Normal Retirement Age | 60/62/65 | 55 | Any age at which member meets service requirement | Any age at which member meets service requirement | Varies | 60/62/65 | 60/62/65 |

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|--------------------------------------|---|--|-----------------------------|--|---------------|-------------------|---|
| Service Eligibility | 25 years | 10 years under the plan if at least age 55 <u>or</u> 25 years in a covered position | 25 years of covered service | 20 years of covered service | Varies | 25 years | 25 years |
| Accrual Rate | 2% | 2% | 2% | 2.5% for 20 years and 2% for additional years over 20 | 2.5% or 2% | | 2% for service through 6/30/98 and 3% for service thereafter Benefits for judges appointed on or after 12/1/84 cannot exceed 70% of AFC |
| Early Retirement Reduction Factor | 2.125% or 6% per year based on years of service on 7/1/93 | 2.125% or 6% per year based on years of service on 7/1/93Reduction based on plan in which service was earned (i.e., regular or special) | N/A | N/A | N/A | based on years of | 2.125% or 6% per year based on years of service on 7/1/93 |

*Closed plans do not accept new members