

**Minimum Employer Contribution Effective March 1, 2005**

| <b>WRS Earnings in the Previous Calendar Year</b> | <b>Equivalent Average Monthly Earnings</b> | <b>Employer .25% Contribution</b> |
|---|--|-----------------------------------|
| 0.00 - 5,000.00                                   | 416.67                                     | 1.04                              |
| 5,000.01 - 6,000.00                               | 500.00                                     | 1.25                              |
| 6,000.01 - 7,000.00                               | 583.33                                     | 1.46                              |
| 7,000.01 - 8,000.00                               | 666.67                                     | 1.67                              |
| 8,000.01 - 9,000.00                               | 750.00                                     | 1.88                              |
| 9,000.01 - 10,000.00                              | 833.33                                     | 2.08                              |
| 10,000.01 - 11,000.00                             | 916.67                                     | 2.29                              |
| 11,000.01 - 12,000.00                             | 1,000.00                                   | 2.50                              |
| 12,000.01 - 13,000.00                             | 1,083.33                                   | 2.71                              |
| 13,000.01 - 14,000.00                             | 1,166.67                                   | 2.92                              |
| 14,000.01 - 15,000.00                             | 1,250.00                                   | 3.13                              |
| 15,000.01 - 16,000.00                             | 1,333.33                                   | 3.33                              |
| 16,000.01 - 17,000.00                             | 1,416.67                                   | 3.54                              |
| 17,000.01 - 18,000.00                             | 1,500.00                                   | 3.75                              |
| 18,000.01 - 19,000.00                             | 1,583.33                                   | 3.96                              |
| 19,000.01 - 20,000.00                             | 1,666.67                                   | 4.17                              |
| 20,000.01 - 21,000.00                             | 1,750.00                                   | 4.38                              |
| 21,000.01 - 22,000.00                             | 1,833.33                                   | 4.58                              |
| 22,000.01 - 23,000.00                             | 1,916.67                                   | 4.79                              |
| 23,000.01 - 24,000.00                             | 2,000.00                                   | 5.00                              |
| 24,000.01 - 25,000.00                             | 2,083.33                                   | 5.21                              |
| 25,000.01 - 26,000.00                             | 2,166.67                                   | 5.42                              |
| 26,000.01 - 27,000.00                             | 2,250.00                                   | 5.63                              |
| 27,000.01 - 28,000.00                             | 2,333.33                                   | 5.83                              |
| 28,000.01 - 29,000.00                             | 2,416.67                                   | 6.04                              |
| 29,000.01 - 30,000.00                             | 2,500.00                                   | 6.25                              |
| 30,000.01 - 31,000.00                             | 2,583.33                                   | 6.46                              |
| 31,000.01 - 32,000.00                             | 2,666.67                                   | 6.67                              |
| 32,000.01 - 33,000.00                             | 2,750.00                                   | 6.88                              |
| 33,000.01 - 34,000.00                             | 2,833.33                                   | 7.08                              |
| 34,000.01 - 35,000.00                             | 2,916.67                                   | 7.29                              |
| 35,000.01 - 36,000.00                             | 3,000.00                                   | 7.50                              |
| 36,000.01 - 37,000.00                             | 3,083.33                                   | 7.71                              |
| 37,000.01 - 38,000.00                             | 3,166.67                                   | 7.92                              |
| 38,000.01 - 39,000.00                             | 3,250.00                                   | 8.13                              |
| 39,000.01 - 40,000.00                             | 3,333.33                                   | 8.33                              |
| 40,000.01 - 41,000.00                             | 3,416.67                                   | 8.54                              |
| 41,000.01 - 42,000.00                             | 3,500.00                                   | 8.75                              |
| 42,000.01 - 43,000.00                             | 3,583.33                                   | 8.96                              |
| 43,000.01 - 44,000.00                             | 3,666.67                                   | 9.17                              |
| 44,000.01 - 45,000.00                             | 3,750.00                                   | 9.38                              |
| 45,000.01 - 46,000.00                             | 3,833.33                                   | 9.58                              |
| 46,000.01 - 47,000.00                             | 3,916.67                                   | 9.79                              |
| 47,000.01 - 48,000.00                             | 4,000.00                                   | 10.00                             |
| 48,000.01 - 49,000.00                             | 4,083.33                                   | 10.21                             |
| 49,000.01 - 50,000.00                             | 4,166.67                                   | 10.42                             |
| 50,000.01 - 51,000.00                             | 4,250.00                                   | 10.63                             |
| 51,000.01 - 52,000.00                             | 4,333.33                                   | 10.83                             |
| 52,000.01 - 53,000.00                             | 4,416.67                                   | 11.04                             |
| 53,000.01 - 54,000.00                             | 4,500.00                                   | 11.25                             |
| 54,000.01 - 55,000.00                             | 4,583.33                                   | 11.46                             |
| 55,000.01 - 56,000.00                             | 4,666.67                                   | 11.67                             |
| 56,000.01 - 57,000.00                             | 4,750.00                                   | 11.88                             |
| 57,000.01 - 58,000.00                             | 4,833.33                                   | 12.08                             |
| 58,000.01 - 59,000.00                             | 4,916.67                                   | 12.29                             |
| 59,000.01 - 60,000.00                             | 5,000.00                                   | 12.50                             |
| 60,000.01 - 61,000.00                             | 5,083.33                                   | 12.71                             |
| 61,000.01 - 62,000.00                             | 5,166.67                                   | 12.92                             |
| 62,000.01 - 63,000.00                             | 5,250.00                                   | 13.13                             |
| 63,000.01 - 64,000.00                             | 5,333.33                                   | 13.33                             |

**Monthly Premium Rates – Employee Contributions Effective March 1, 2005**

| <b>WRS Earnings in the Previous Calendar Year</b> | <b>Equivalent Average Monthly Earnings</b> | <b>30 Days</b> | <b>60 Days</b> | <b>90 Days</b> | <b>120 Days</b> | <b>180 Days</b> |
|---|--|----------------|----------------|----------------|-----------------|-----------------|
| 0.00 - 5,000.00                                   | 416.67                                     | 3.13           | 2.19           | 1.56           | 0.94            | 0.00            |
| 5,000.01 - 6,000.00                               | 500.00                                     | 3.75           | 2.63           | 1.88           | 1.13            | 0.00            |
| 6,000.01 - 7,000.00                               | 583.33                                     | 4.37           | 3.06           | 2.19           | 1.31            | 0.00            |
| 7,000.01 - 8,000.00                               | 666.67                                     | 5.00           | 3.50           | 2.50           | 1.50            | 0.00            |
| 8,000.01 - 9,000.00                               | 750.00                                     | 5.63           | 3.94           | 2.81           | 1.69            | 0.00            |
| 9,000.01 - 10,000.00                              | 833.33                                     | 6.25           | 4.37           | 3.12           | 1.87            | 0.00            |
| 10,000.01 - 11,000.00                             | 916.67                                     | 6.88           | 4.81           | 3.44           | 2.06            | 0.00            |
| 11,000.01 - 12,000.00                             | 1,000.00                                   | 7.50           | 5.25           | 3.75           | 2.25            | 0.00            |
| 12,000.01 - 13,000.00                             | 1,083.33                                   | 8.12           | 5.69           | 4.06           | 2.44            | 0.00            |
| 13,000.01 - 14,000.00                             | 1,166.67                                   | 8.75           | 6.13           | 4.38           | 2.63            | 0.00            |
| 14,000.01 - 15,000.00                             | 1,250.00                                   | 9.38           | 6.56           | 4.69           | 2.81            | 0.00            |
| 15,000.01 - 16,000.00                             | 1,333.33                                   | 10.00          | 7.00           | 5.00           | 3.00            | 0.00            |
| 16,000.01 - 17,000.00                             | 1,416.67                                   | 10.63          | 7.44           | 5.31           | 3.19            | 0.00            |
| 17,000.01 - 18,000.00                             | 1,500.00                                   | 11.25          | 7.88           | 5.63           | 3.38            | 0.00            |
| 18,000.01 - 19,000.00                             | 1,583.33                                   | 11.87          | 8.31           | 5.94           | 3.56            | 0.00            |
| 19,000.01 - 20,000.00                             | 1,666.67                                   | 12.50          | 8.75           | 6.25           | 3.75            | 0.00            |
| 20,000.01 - 21,000.00                             | 1,750.00                                   | 13.13          | 9.19           | 6.56           | 3.94            | 0.00            |
| 21,000.01 - 22,000.00                             | 1,833.33                                   | 13.75          | 9.62           | 6.87           | 4.12            | 0.00            |
| 22,000.01 - 23,000.00                             | 1,916.67                                   | 14.38          | 10.06          | 7.19           | 4.31            | 0.00            |
| 23,000.01 - 24,000.00                             | 2,000.00                                   | 15.00          | 10.50          | 7.50           | 4.50            | 0.00            |
| 24,000.01 - 25,000.00                             | 2,083.33                                   | 15.62          | 10.94          | 7.81           | 4.69            | 0.00            |
| 25,000.01 - 26,000.00                             | 2,166.67                                   | 16.25          | 11.38          | 8.13           | 4.88            | 0.00            |
| 26,000.01 - 27,000.00                             | 2,250.00                                   | 16.88          | 11.81          | 8.44           | 5.06            | 0.00            |
| 27,000.01 - 28,000.00                             | 2,333.33                                   | 17.50          | 12.25          | 8.75           | 5.25            | 0.00            |
| 28,000.01 - 29,000.00                             | 2,416.67                                   | 18.13          | 12.69          | 9.06           | 5.44            | 0.00            |
| 29,000.01 - 30,000.00                             | 2,500.00                                   | 18.75          | 13.13          | 9.38           | 5.63            | 0.00            |
| 30,000.01 - 31,000.00                             | 2,583.33                                   | 19.37          | 13.56          | 9.69           | 5.81            | 0.00            |
| 31,000.01 - 32,000.00                             | 2,666.67                                   | 20.00          | 14.00          | 10.00          | 6.00            | 0.00            |
| 32,000.01 - 33,000.00                             | 2,750.00                                   | 20.63          | 14.44          | 10.31          | 6.19            | 0.00            |
| 33,000.01 - 34,000.00                             | 2,833.33                                   | 21.25          | 14.87          | 10.62          | 6.37            | 0.00            |
| 34,000.01 - 35,000.00                             | 2,916.67                                   | 21.88          | 15.31          | 10.94          | 6.56            | 0.00            |
| 35,000.01 - 36,000.00                             | 3,000.00                                   | 22.50          | 15.75          | 11.25          | 6.75            | 0.00            |
| 36,000.01 - 37,000.00                             | 3,083.33                                   | 23.12          | 16.19          | 11.56          | 6.94            | 0.00            |
| 37,000.01 - 38,000.00                             | 3,166.67                                   | 23.75          | 16.63          | 11.88          | 7.13            | 0.00            |
| 38,000.01 - 39,000.00                             | 3,250.00                                   | 24.38          | 17.06          | 12.19          | 7.31            | 0.00            |
| 39,000.01 - 40,000.00                             | 3,333.33                                   | 25.00          | 17.50          | 12.50          | 7.50            | 0.00            |
| 40,000.01 - 41,000.00                             | 3,416.67                                   | 25.63          | 17.94          | 12.81          | 7.69            | 0.00            |
| 41,000.01 - 42,000.00                             | 3,500.00                                   | 26.25          | 18.38          | 13.13          | 7.88            | 0.00            |
| 42,000.01 - 43,000.00                             | 3,583.33                                   | 26.87          | 18.81          | 13.44          | 8.06            | 0.00            |
| 43,000.01 - 44,000.00                             | 3,666.67                                   | 27.50          | 19.25          | 13.75          | 8.25            | 0.00            |
| 44,000.01 - 45,000.00                             | 3,750.00                                   | 28.13          | 19.69          | 14.06          | 8.44            | 0.00            |
| 45,000.01 - 46,000.00                             | 3,833.33                                   | 28.75          | 20.12          | 14.37          | 8.62            | 0.00            |
| 46,000.01 - 47,000.00                             | 3,916.67                                   | 29.38          | 20.56          | 14.69          | 8.81            | 0.00            |
| 47,000.01 - 48,000.00                             | 4,000.00                                   | 30.00          | 21.00          | 15.00          | 9.00            | 0.00            |
| 48,000.01 - 49,000.00                             | 4,083.33                                   | 30.62          | 21.44          | 15.31          | 9.19            | 0.00            |
| 49,000.01 - 50,000.00                             | 4,166.67                                   | 31.25          | 21.88          | 15.63          | 9.38            | 0.00            |
| 50,000.01 - 51,000.00                             | 4,250.00                                   | 31.88          | 22.31          | 15.94          | 9.56            | 0.00            |
| 51,000.01 - 52,000.00                             | 4,333.33                                   | 32.50          | 22.75          | 16.25          | 9.75            | 0.00            |
| 52,000.01 - 53,000.00                             | 4,416.67                                   | 33.13          | 23.19          | 16.56          | 9.94            | 0.00            |
| 53,000.01 - 54,000.00                             | 4,500.00                                   | 33.75          | 23.63          | 16.88          | 10.13           | 0.00            |
| 54,000.01 - 55,000.00                             | 4,583.33                                   | 34.37          | 24.06          | 17.19          | 10.31           | 0.00            |
| 55,000.01 - 56,000.00                             | 4,666.67                                   | 35.00          | 24.50          | 17.50          | 10.50           | 0.00            |
| 56,000.01 - 57,000.00                             | 4,750.00                                   | 35.63          | 24.94          | 17.81          | 10.69           | 0.00            |
| 57,000.01 - 58,000.00                             | 4,833.33                                   | 36.25          | 25.37          | 18.12          | 10.87           | 0.00            |
| 58,000.01 - 59,000.00                             | 4,916.67                                   | 36.88          | 25.81          | 18.44          | 11.06           | 0.00            |
| 59,000.01 - 60,000.00                             | 5,000.00                                   | 37.50          | 26.25          | 18.75          | 11.25           | 0.00            |
| 60,000.01 - 61,000.00                             | 5,083.33                                   | 38.12          | 26.69          | 19.06          | 11.44           | 0.00            |
| 61,000.01 - 62,000.00                             | 5,166.67                                   | 38.75          | 27.13          | 19.38          | 11.63           | 0.00            |
| 62,000.01 - 63,000.00                             | 5,250.00                                   | 39.38          | 27.56          | 19.69          | 11.81           | 0.00            |
| 63,000.01 - 64,000.00                             | 5,333.33                                   | 40.00          | 28.00          | 20.00          | 12.00           | 0.00            |