

BUDGET OFFICE
Budgeted Fringe Benefit Rates
(Updated 07/27/07)

FY 2008 is the actual fringe benefit rates used by Human Resource Services. Fringe benefits are paid by the employer. FY 2009 fringe benefit rates received from the Kansas Division of Budget are used in budgeting the future fiscal year.

Composite Fringe Rates

	<u>FY 2008</u>	<u>FY 2009</u>
Positions Eligible for Benefits:		
<u>Classified Salaries (KPERs) *</u>	16.585% **	17.116% **
<u>Classified Salaries (KP&F) *</u>	22.535% **	22.946% **
<u>Unclassified Salaries *</u>	18.715% **	18.646% **
Positions Not Eligible for Benefits:		
<u>Classified Salaries *</u>	9.215%	9.146%
<u>Unclassified Salaries *</u>	9.215%	9.146%
<u>GA Salaries *</u>	1.465% **	1.366% **
<u>Student Salaries *</u>	1.465%	1.366%

* See "Detail of Fringes" below.

**After using these rates to calculate fringe benefits on gross salary, add in additional charges as follows:

Classified: Add in the appropriate Health Insurance Rate, listed below, and the following as appropriate. These are additional gross, with fringe benefits to be added.

Longevity Bonus Pay	\$50 for each year of service starting with 10 years of service with the State of Kansas to maximum of \$1,250.	
Shift Differential (per hour)	0.30	0.30
Retention Trades Incentive for Building Trades (per hour)	0.30	0.30

Unclassified: Add in the appropriate Health Insurance Rate, listed below.

Graduate Teaching or Research Assistant: Add in Health Insurance for each semester (see Health Insurance Rates, listed below).

Extra Duty Compensation Rates (excludes health insurance paid through regular salary)

	<u>FY 2008</u>	<u>FY 2009</u>
<u>Classified Salaries</u>	16.585%	17.116%
<u>Unclassified Salaries</u>	18.715%	18.646%

Detail of Fringes

Positions Eligible for Benefits:

<u>Classified (KPERS)</u>	<u>FY 2008</u>	<u>FY 2009</u>
Retirement:		
KPERS	6.370%	6.970%
Death & Disability	1.000%	1.000%
FICA	7.650%	7.650%
Workmen's Compensation	0.965%	0.866%
Unemployment Compensation	0.100%	0.130%
Leave Pay	0.500%	0.500%
TOTAL	16.585% *	17.116% *

<u>Classified (KP&F)</u>	<u>FY 2008</u>	<u>FY 2009</u>
Retirement:		
KP&F	13.320%	13.800%
FICA	7.650%	7.650%
Workmen's Compensation	0.965%	0.866%
Unemployment Compensation	0.100%	0.130%
Leave Pay	0.500%	0.500%
TOTAL	22.535% *	22.946% *

<u>Unclassified</u>	<u>FY 2008</u>	<u>FY 2009</u>
Retirement:		
TIAA	8.500%	8.500%
Death & Disability	1.000%	1.000%
FICA	7.650%	7.650%
Workmen's Compensation	0.965%	0.866%
Unemployment Compensation	0.100%	0.130%
Leave Pay	0.500%	0.500%
TOTAL	18.715% *	18.646% *

Positions Not Eligible for Benefits

<u>Classified & Unclassified</u>	<u>FY 2008</u>	<u>FY 2009</u>
FICA	7.650%	7.650%
Workmen's Compensation	0.965%	0.866%
Unemployment Compensation	0.100%	0.130%
Leave Pay	0.500%	0.500%
TOTAL	9.215% *	9.146%

<u>Graduate Assistants</u>	<u>FY 2008</u>	<u>FY 2009</u>
Workmen's Compensation	0.965%	0.866%
Leave Pay	0.500%	0.500%
TOTAL	1.465%	1.366%

<u>Students</u>	<u>FY 2008</u>	<u>FY 2009</u>
Workmen's Compensation	0.965%	0.866%
Leave Pay	0.500%	0.500%
TOTAL	1.465%	1.366%

(Add FICA for a salaries paid when classes are not in session)

Health Insurance Rates for Classified & Unclassified (use Dependent Coverage)

Full-Time Employee	<u>FY 2008</u>	<u>FY 2009</u>
Single Coverage	\$4,812.72	\$4,812.72
Dependent Coverage	\$7,039.92	\$7,039.92
Part-Time Employee		
Single Coverage	\$3,833.52	\$3,833.52
Dependent Coverage	\$5,594.64	\$5,594.64

Health Insurance Rates for Graduate Teaching and Research Assistants

Fall / Spring Semester Rates	\$283.00	\$283.00
Summer Semester Rate	\$124.00	\$124.00