

BUDGET OFFICE
Budgeted Fringe Benefit Rates
(Updated 06/23/06)

FY 2007 is actual fringe benefit rates used by Human Resource Services. Fringe benefits are paid by the employer. FY 2008 fringe benefit rates received from the Kansas Division of Budget are used in budgeting the future fiscal year.

Full-Time Benefits Eligible Rates for Classified & Unclassified

	<u>FY 2007</u>	<u>FY 2008</u>
<u>Classified Salaries</u>	16.179% *	16.770% *
<u>Unclassified Salaries</u>	18.909% *	18.900% *
<u>GA Salaries</u>	1.609% *	1.580% *
<u>Student Salaries</u>	1.609%	1.580%

***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. In addition, classified employees are eligible for longevity bonus pay of \$40 for each year of state service starting with 10 years of service with the State of Kansas. This is additional gross, with fringe benefits to be added.

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

Graduate Teaching Assistant: Add in Health Insurance for each semester (see GA Salaries for rate).

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

	<u>FY 2007</u>	<u>FY 2008</u>
<u>Classified Salaries</u>	16.179%	16.770%
<u>Unclassified Salaries</u>	18.909%	18.900%

Part-Time Rates (excludes retirement and health insurance)

	<u>FY 2007</u>	<u>FY 2008</u>
<u>Classified Salaries</u>	9.409%	9.400%
<u>Unclassified Salaries</u>	9.409%	9.400%

CLASSIFIED

	<u>FY 2007</u>	<u>FY 2008</u>
Retirement:		
KPERs	5.770%	6.370%
Death & Disability	1.000%	1.000%
FICA	7.650%	7.650%
Workmen's Compensation	1.059%	1.080%
Unemployment Compensation	0.150%	0.170%
Leave Pay	0.550%	0.500%
TOTAL	<u>16.179% *</u>	<u>16.770% *</u>
 KP&F Retirement	 12.520%	 13.320%
 (Use KP&F rate for University Police in place of KPERs and D&D rates.)		

*After using these rates to calculate fringe benefits on a gross salary, add in the appropriate Health Insurance Rate. In addition, classified employees are eligible for longevity bonus pay of \$40 for each year of state service starting with 10 years of service with the State of Kansas. This is additional gross, with fringe benefits to be added.

UNCLASSIFIED

	<u>FY 2007</u>	<u>FY 2008</u>
Retirement:		
TIAA	8.500%	8.500%
Death & Disability	1.000%	1.000%
FICA	7.650%	7.650%
Workmen's Compensation	1.059%	1.080%
Unemployment Compensation	0.150%	0.170%
Leave Pay	0.550%	0.500%
TOTAL	<u>18.909% *</u>	<u>18.900% *</u>

*After using these rates to calculate fringe benefits on a gross salary, add in the appropriate Health Insurance Rate.

GRADUATE ASSISTANTS

	<u>FY 2007</u>	<u>FY 2008</u>
Workmen's Compensation	1.059%	1.080%
Leave Pay	0.550%	0.500%
TOTAL	1.609%	1.580%

Health Insurance Semester Rates \$257.00

(75% coverage on health insurance is available for only teaching assistants and research assistants.)

STUDENTS

	<u>FY 2007</u>	<u>FY 2008</u>
Workmen's Compensation	1.059%	1.080%
Leave Pay	0.550%	0.500%
TOTAL	1.609%	1.580%

**Health Insurance Rates for Classified & Unclassified
(Use Dependent Coverage for Estimates)**

Full-Time Employee	<u>FY 2007</u>	<u>FY 2008</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