

EMPLOYER FRINGE BENEFITS

By Employee Type

Estimate 2012-2013 (R1 Change to GASB 45 Retiree Benefit Trust effective UI 24)

	RATE	(See note below) TA & RA Over	IH STUDENT	IH OTHER	IH 5 MO/50% PERSIE	AY FACULTY SUMMER SESSION	CLASS.	OPTIONAL RETIRE. EXEMPT/ POST DOC	PERSI RET. EXEMPT/ POST DOC	ADDTL COMP	FED CIVIL SER FEDERAL EMPL	FER FEDERAL EMPL
		50%	Over 50%									
FICA Ceiling \$106,800(FCA) - (E4260)	6.20%			X	X	X	X	X	X	X		X
FICA Hospital (FHI) - (E4245)	1.45%			X	X	X	X	X	X	X	X	X
LIFE (SGL) - (E4205)	0.85%						X	X	X		X	X
Retirement - Optional - (E4225)	10.85%					X		X		X		
Retirement Persi (RET) - (E4225)	10.39%				X		X		X			
Federal Civil Serice (FCS) - (E4225)	7.00%										X	
Fed Empl Retiree (FER) - (E4225)	11.70%											X
Thrift Savings Plan (TSP) - (E4225)	5.00%											X
Unemployment (UEM) - (E4255)	0.56%			X	X	X	X	X	X	X	X	X
GASB 45 Retiree Benefit Trust - (E4230)	1.40%				X	X	X	X	X	X	X	X
IH Leave - Persi Only (IHL) - (E4230)	8.00%				X							
Workers Compensation: (E4215)		X	X	X	X	X	X	X	X	X	X	X
D-Dairy Farm (WCD)	3.69%											
F-Field Crop (WCF)	5.20%											
B-Carpentry (WCB)	10.29%											
C-Cattle (WCC)	11.96%											
L-Logging (WCL)	18.90%											
N-Day Nursery (WCN)	1.65%											
W-Diving Marine (WCW)	7.16%											
3-Drivers (WC3)	5.56%											
4-Extension (WC4)	1.27%											
6-Asbestos (WC6)	8.14%											
8-Teachers (WC8)	0.54%											
1-Other (WC1)	4.81%											
					The fringe benefit rate for each type of employee uses the workers compensation rate for teachers. If you have an employee with a higher risk factor you will need to increase the rate accordingly. Be careful! The rates vary substantially.							
		0.54%	0.54%	8.75%	28.54%	21.00%	21.39%	21.85%	21.39%	21.00%	12.53%	28.43%
MEDICAL (H17) - (E4210)	\$8,700.00						X	X	X		X	X
Average %		0.54%	0.54%	8.75%	28.54%	21.00%	46.61%	35.23%	34.77%	21.00%	24.99%	41.64%
Average Salary							\$34,500	\$65,000	\$65,000		\$69,800	\$65,850

Note: Federal employees have the option of federal group life or state group life. Federal group life has numerous options and it is less expensive for the employer than state group life. To insure a high enough percentage to cover actual charges, the state group life insurance rate has been used.

Thrift Savings Plan has numerous rates. The most common used by FER employees is 5%. Therefore, 5% is used for the estimated rate.

Teaching assistants & research assistants that work during the summer but do not take classes use the fringe benefit rate for IH other.

Suggested Average Rates (using Classified Rate):											
Average Salary	\$20,000	\$25,000	\$30,000	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000	
Rate	64.89%	56.19%	50.39%	46.25%	43.14%	40.72%	38.79%	37.21%	35.89%	34.77%	