## EMPLOYER FRINGE BENEFITS By Employee Type Estimate 2011-2012

	RATE	(See note below) TA & RA Over 50%	IH STUDENT Over 50%	IH OTHER	IH 5 MO/50% PERSI	AY FACULTY SUMMER SESSION	CLASS.	OPTIONAL RETIRE. EX/POST DOC	PERSI RET. EXEMPT/ POST DOC	ADDTL COMP	FED CIVIL SER FEDERAL EMPL	FER FEDERAL EMPL
FICA Ceiling \$106,000(FCA) - (E4260)	6.20%			Х	Х	х	Х	х	х	х		Х
FICA Hospital (FHI) - (E4245)	1.45%			Х	Х	Х	Х	Х	Х	Х	Х	Х
LIFE (SGL) - (E4205)	0.85%						Х	Х	Х		Х	Х
Retirement - Optional - (E4225)	10.85%					Х		Х		Х		
Retirement Persi (RET) - (E4225)	10.39%				Х		Х		Х			
Federal Civil Serice (FCS) - (E4225)	7.00%										Х	
Fed Empl Retiree (FER) - (E4225)	11.70%											Х
Thrift Savings Plan (TSP) - (E4225)	5.00%											Х
Unemployment (UEM) - (E4255)	0.56%			Х	Х	Х	Х	Х	Х	Х	Х	Х
Retiree Future Hlth Ben Liab Rsrv - (E4230)	3.75%				Х	Х	Х	Х	Х	Х	Х	Х
IH Leave - Persi Only (IHL) - (E4230)	8.00%				Х							
Workers Compensation: (E4215)		Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х
D-Dairy Farm (WCD)	3.49%											
F-Field Crop (WCF)	4.70%											
B-Carpentry (WCB)	9.16%											
C-Cattle (WCC)	9.96%											
L-Logging (WCL)	17.13%											
N-Day Nursery (WCN)	0.94%											
W-Diving Marine (WCW)	7.16%											
3-Drivers (WC3)	4.70%											
4-Extension (WC4)	1.13%											
6-Asbestos (WC6)	7.49%											
8-Teachers (WC8)	0.51%					e workers comper				ee		
1-Other (WC1)	4.29%	with a hi	gher risk factor yo	ou will need to i	ncrease the rate	e accordingly. Be	careful! The	rates vary substar				
		0.51%	0.51%	8.72%	30.86%	23.32%	23.71%	24.17%	23.71%	23.32%	14.74%	30.64%
MEDICAL - H01-05/H17 - (E4210)	\$7,040.00						х	х	х		х	х
Average %	-	0.51%	0.51%	8.72%	30.86%	23.32%	44.12%	35.00%	34.54%	23.32%	24.83%	41.33%
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:										
Average Salary	\$20,000	\$25,000	\$30,000	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000
Rate	58.91%	51.87%	47.18%	43.82%	41.31%	39.35%	37.79%	36.51%	35.44%	34.54%