### Kansas State University

**Summary of Budgeted Annual Fringe Benefit Rates -- University Share**

<table>
<thead>
<tr>
<th>Fringe Benefit Description</th>
<th>FY 2014</th>
<th>FY 2015</th>
<th>Estimated FY 2016</th>
<th>Estimated FY 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kansas Public Employees Retirement System (KPERS) - University Support Staff*</td>
<td>11.12%</td>
<td>12.12%</td>
<td>13.37%</td>
<td>14.57%</td>
</tr>
<tr>
<td>Kansas Police and Firemen's Retirement System (KPFRS) - Regents Law Enforcement*</td>
<td>17.14%</td>
<td>19.25%</td>
<td>21.32%</td>
<td>20.47%</td>
</tr>
<tr>
<td>Regents Retirement - Unclassified*</td>
<td>9.35%</td>
<td>9.35%</td>
<td>9.50%</td>
<td>9.50%</td>
</tr>
<tr>
<td>Federal Employees Retirement Systems (FERS) - Research &amp; Extension only</td>
<td>12.20%</td>
<td>13.20%</td>
<td>13.20%</td>
<td>13.20%</td>
</tr>
<tr>
<td>Civil Service Retirement System (CSRS) - Research &amp; Extension only</td>
<td>7.00%</td>
<td>7.00%</td>
<td>7.00%</td>
<td>7.00%</td>
</tr>
<tr>
<td>Old Age Survivor's Disability Insurance (subject to max. taxable earnings)</td>
<td>6.20%</td>
<td>6.20%</td>
<td>6.20%</td>
<td>6.20%</td>
</tr>
<tr>
<td>Medicare (not subject to max. taxable earnings)</td>
<td>1.45%</td>
<td>1.45%</td>
<td>1.45%</td>
<td>1.45%</td>
</tr>
<tr>
<td>Total Rate (FICA)</td>
<td>7.65%</td>
<td>7.65%</td>
<td>7.65%</td>
<td>7.65%</td>
</tr>
<tr>
<td>OASDI Maximum Amount of Taxable Earnings - July 1-December 31</td>
<td>$113,700</td>
<td>$115,500</td>
<td>$118,500</td>
<td>$123,600</td>
</tr>
<tr>
<td>OASDI Maximum Amount of Taxable Earnings - January 1-June 30</td>
<td>$115,500</td>
<td>$118,500</td>
<td>$123,600</td>
<td>$130,500</td>
</tr>
<tr>
<td>Single Health Insurance, Full Time, Composite Rate - Fiscal Year (24 pay periods)</td>
<td>$6,995</td>
<td>$6,856</td>
<td>$6,856</td>
<td>$6,993</td>
</tr>
<tr>
<td>Dependent Health Insurance, Full Time, Composite Rate - Fiscal Year (24 pay periods)</td>
<td>$3,238</td>
<td>$3,174</td>
<td>$3,174</td>
<td>$3,237</td>
</tr>
<tr>
<td>Combined Family Total, Full Time, Composite Rate - Fiscal Year</td>
<td>$10,233</td>
<td>$10,030</td>
<td>$10,030</td>
<td>$10,230</td>
</tr>
<tr>
<td>Single Health Insurance, Part Time, Composite Rate - Fiscal Year (24 pay periods)</td>
<td>$5,572</td>
<td>$5,460</td>
<td>$5,460</td>
<td>$5,570</td>
</tr>
<tr>
<td>Dependent Health Insurance, Part Time, Composite Rate - Fiscal Year (24 pay periods)</td>
<td>$2,560</td>
<td>$2,510</td>
<td>$2,510</td>
<td>$2,559</td>
</tr>
<tr>
<td>Combined Family Total, Part Time, Composite Rate - Fiscal Year</td>
<td>$8,132</td>
<td>$7,970</td>
<td>$7,970</td>
<td>$8,129</td>
</tr>
<tr>
<td>Federal Group Health, Single - Research &amp; Extension only (26 pay periods)</td>
<td>$4,758</td>
<td>$4,758</td>
<td>$4,758</td>
<td>$4,758</td>
</tr>
<tr>
<td>Federal Group Health, Dependent - Research &amp; Extension only (26 pay periods)</td>
<td>$5,916</td>
<td>$5,916</td>
<td>$5,916</td>
<td>$5,916</td>
</tr>
<tr>
<td>Combined Family Total - Research &amp; Extension only</td>
<td>$10,674</td>
<td>$10,674</td>
<td>$10,674</td>
<td>$10,674</td>
</tr>
<tr>
<td>9-Month GTA/GRA Group Health Insurance - Fiscal Year (High Option)</td>
<td>$964</td>
<td>$964</td>
<td>$964</td>
<td>$964</td>
</tr>
<tr>
<td>12-Month GTA/GRA Group Health Insurance - Fiscal Year (High Option)</td>
<td>$1,076</td>
<td>$1,076</td>
<td>$1,076</td>
<td>$1,076</td>
</tr>
<tr>
<td>Workers’ Compensation (all three subagencies)</td>
<td>0.455%</td>
<td>0.378%</td>
<td>0.445%</td>
<td>0.466%</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>0.26%</td>
<td>0.12%</td>
<td>0.23%</td>
<td>0.23%</td>
</tr>
<tr>
<td>State Leave Payment Reserve</td>
<td>0.54%</td>
<td>0.60%</td>
<td>0.64%</td>
<td>0.65%</td>
</tr>
<tr>
<td>Shift Differential - per hour**</td>
<td>$0.30</td>
<td>$0.40</td>
<td>$0.40</td>
<td>$0.40</td>
</tr>
<tr>
<td>Retention Incentive Differential for Building Trade Employees - per hour**</td>
<td>$0.30</td>
<td>$0.30</td>
<td>$0.30</td>
<td>$0.30</td>
</tr>
<tr>
<td>Total Unclassified, Without Group Health Insurance</td>
<td>18.26%</td>
<td>18.10%</td>
<td>18.47%</td>
<td>18.50%</td>
</tr>
<tr>
<td>Total University Support Staff (except police), Without Group Health Insurance</td>
<td>20.03%</td>
<td>20.87%</td>
<td>22.34%</td>
<td>23.57%</td>
</tr>
<tr>
<td>Total Police, Without Group Health Insurance</td>
<td>26.05%</td>
<td>28.00%</td>
<td>30.29%</td>
<td>29.47%</td>
</tr>
<tr>
<td>Total Budgeted For Students (0.0% on FICA and UI; 100% on WC, SLPR)</td>
<td>1.00%</td>
<td>0.98%</td>
<td>1.09%</td>
<td>1.12%</td>
</tr>
</tbody>
</table>

*All rates per Revised Budget Cost Indices except Research & Extension rates which are per Geneva Jahnke.

* D&D = 0.85% in FY14 & FY15, 1% in FY16 & FY17

** Technically not a fringe benefit.