

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

<u>Fringe Benefit Description</u>	FY 2011 <u>Rates</u>	FY 2012 <u>Rates</u>	Estimated FY 2013 <u>Rates</u>
Kansas Public Employees Retirement System (KPERs) - Classified*	9.17%	9.77%	10.37%
Kansas Police and Firemen's Retirement System (KPFrs) - Regents Law Enforcement*	12.72%	14.44%	16.43%
Regents Retirement - Unclassified*	9.50%	9.50%	9.50%
<i>Federal Employees Retirement Systems (FERS) - Research &amp; Extension only</i>	<i>12.20%</i>	<i>12.20%</i>	<i>12.20%</i>
<i>Civil Service Retirement System (CSRS) - Research &amp; Extension only</i>	<i>7.00%</i>	<i>7.00%</i>	<i>7.00%</i>
Old Age Survivor's Disability Insurance (subject to max. taxable earnings)	6.20%	6.20%	6.20%
Medicare (not subject to max. taxable earnings)	1.45%	1.45%	1.45%
Total Rate (FICA)	7.65%	7.65%	7.65%
OASDI Maximum Amount of Taxable Earnings - July 1-December 31	\$106,800	\$106,800	\$110,700
OASDI Maximum Amount of Taxable Earnings - Calendar January 1-June 30	\$111,600	\$110,700	\$114,900
Single Health Insurance, Full Time, Composite Rate - Fiscal Year (24 pay periods)	\$5,658	\$6,507	\$6,995
Dependent Health Insurance, Full Time, Composite Rate - Fiscal Year (24 pay periods)	\$2,618	\$3,011	\$3,238
Combined Family Total, Full Time, Composite Rate - Fiscal Year	\$8,276	\$9,518	\$10,233
Single Health Insurance, Part Time, Composite Rate - Fiscal Year (24 pay periods)	\$4,507	\$5,183	\$5,572
Dependent Health Insurance, Part Time, Composite Rate - Fiscal Year (24 pay periods)	\$2,070	\$2,381	\$2,560
Combined Family Total, Part Time, Composite Rate - Fiscal Year	\$6,577	\$7,564	\$8,132
<i>Federal Group Health, Single - Research &amp; Extension only (26 pay periods)</i>	<i>\$4,489</i>	<i>\$4,758</i>	<i>\$4,758</i>
<i>Federal Group Health, Dependent - Research &amp; Extension only (26 pay periods)</i>	<i>\$5,581</i>	<i>\$5,916</i>	<i>\$5,916</i>
<i>Combined Family Total - Research &amp; Extension only</i>	<i>\$10,070</i>	<i>\$10,674</i>	<i>\$10,674</i>
9-Month GTA/GRA Group Health Insurance - Fiscal Year (High Option)	\$537	\$537	\$537
12-Month GTA/GRA Group Health Insurance - Fiscal Year (High Option)	\$644	\$644	\$644
Workers' Compensation (all three subagencies)	0.723%	0.748%	0.772%
Unemployment Insurance	0.41%	0.33%	0.28%
State Leave Payment Reserve	0.57%	0.54%	0.62%
Shift Differential - per hour (technically not a fringe benefit)	\$0.30	\$0.30	\$0.30
Retention Incentive Differential for Building Trade Employees - per hour (technically not a fringe benefit)	\$0.30	\$0.30	\$0.30
<b>Total Unclassified, <u>Without</u> Group Health Insurance</b>	<b>18.85%</b>	<b>18.77%</b>	<b>18.82%</b>
<b>Total Classified (except police), <u>Without</u> Group Health Insurance</b>	<b>18.52%</b>	<b>19.04%</b>	<b>19.69%</b>
<b>Total Police, <u>Without</u> Group Health Insurance</b>	<b>22.07%</b>	<b>23.71%</b>	<b>25.75%</b>
<b>Total <u>Budgeted</u> For Students (0.0% on FICA and UI; 100% on WC, SLPR)</b>	<b>1.29%</b>	<b>1.29%</b>	<b>1.39%</b>

\*D&D=1% in FY11, FY12 & FY13.

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