

**Kansas State University**  
**Summary of Budgeted Annual Fringe Benefit Rates -- University Share**  
**Rates for FY 2008, FY 2009 and FY 2010**

Fringe Benefit Description	FY 2008 Rates	FY 2009 Rates	Estimated FY 2010 Rates
Kansas Public Employees Retirement System (KPERs) - Classified*	7.37%	7.97%	8.15%
Kansas Police and Firemen's Retirement System (KPFRS) - Regents Law Enforcement	13.32%	13.80%	12.96%
Regents Retirement - Unclassified (8.50%)*	9.50%	9.50%	9.08%
<i>Federal Employees Retirement Systems (FERS) - Research &amp; Extension only</i>	12.20%	12.20%	12.20%
<i>Civil Service Retirement System (CSRS) - Research &amp; Extension only</i>	7.00%	7.00%	7.00%
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 - Calendar Year 07/08/09 (July 1-December 31)	\$97,500	\$102,300	\$106,800
OASDI Maximum Amount of Taxable Earnings - Calendar 08/09/10 (January 1-June 30)	\$102,300	\$106,800	\$111,600
Single Health Insurance, Full Time, Composite Rate - Fiscal Year (24 pay periods)	\$4,813	\$4,813	\$5,029
Dependent Health Insurance, Full Time, Composite Rate - Fiscal Year (24 pay periods)	\$2,227	\$2,227	\$2,327
Combined Family Total, Full Time, Composite Rate - Fiscal Year	\$7,040	\$7,040	\$7,356
Single Health Insurance, Part Time, Composite Rate - Fiscal Year (24 pay periods)	\$3,834	\$3,834	\$4,006
Dependent Health Insurance, Part Time, Composite Rate - Fiscal Year (24 pay periods)	\$1,761	\$1,761	\$1,840
Combined Family Total, Part Time, Composite Rate - Fiscal Year	\$5,595	\$5,595	\$5,846
<i>Federal Group Health, Single - Research &amp; Extension only (26 pay periods)</i>	\$3,718	\$3,771	\$3,771
<i>Federal Group Health, Dependent - Research &amp; Extension only (26 pay periods)</i>	\$4,732	\$4,791	\$4,791
Combined Family Total - Research & Extension only	\$8,450	\$8,562	\$8,562
9-Month GTA/GRA Group Health Insurance - Fiscal Year (High Option)	\$514	\$514	\$537
12-Month GTA/GRA Group Health Insurance - Fiscal Year (High Option)	\$616	\$616	\$644
Workers' Compensation (all three subagencies)	0.965%	0.866%	0.987%
Unemployment Insurance	0.10%	0.17%	0.19%
State Leave Payment Reserve	0.50%	0.50%	0.57%
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>18.72%</b>	<b>18.69%</b>	<b>18.48%</b>
<b>Total Classified (except police), <u>Without</u> Group Health Insurance</b>	<b>16.59%</b>	<b>17.16%</b>	<b>17.55%</b>
<b>Total Police, <u>Without</u> Group Health Insurance</b>	<b>22.54%</b>	<b>22.99%</b>	<b>22.36%</b>
<b>Total <u>Budgeted</u> For Students (0.0% on FICA and UI; 100% on WC, SLPR)</b>	<b>1.47%</b>	<b>1.37%</b>	<b>1.56%</b>

\* D&D = 1% in FY08. D&D was budgeted at 1% in FY09. However, the 2009 Legislature approved a 4 month moratorium (March 09-June 09).  
D&D = .58% in FY10 due to a 5 month moratorium of the payment (July 09-Nov 09)

\*\* The 2009 Legislature approved a 7 pay period moratorium of GHI in FY 2009.