

KANSAS STATE UNIVERSITY
Manhattan, Kansas 66506

Human Resources Circular 02-01
June 21, 2002

To: President, Provost, Vice Presidents, Vice Provosts, Deans,
Directors, and Department Heads

From: Gary E. Leitnaker, Director
Division of Human Resources

Re: Fringe Benefit Rates for Fiscal Year 2003

Please distribute this information to staff who are responsible for payroll accounting activities in your unit.

1) For your convenience we are listing below the **EMPLOYER** paid fringe benefit rates for Fiscal Year 2003 (effective for the payroll period June 9 through June 22, paid July 5, 2002):

	<u>RATE</u>	<u>SUBCODE</u>
State Leave Reserve Assessment	0.40%	1X76
Kansas Police & Firemen	6.48%	1X88
KPERS	4.38%	1X81
KPERS Members Life & Disability*	0.60%	1X81
Regents Mandatory Retirement	8.50%	1X83
KPERS Prior Service	1.67%	1X84
Regents Members Life & Disability*	0.60%	1X85
Workers' Compensation	0.767%	1X97
Unemployment Compensation	0.06%	1X98
Flexible Spending Account Fee	5.74%	1X99
Parking Compensation Reduction	7.65%	1X78
OASDI/HI (Social Security 6.2%/Medicare 1.45%) (CY 2002 OASDI maximum gross is \$84,900)	7.65%	1X91

* Please note that Members Life & Disability will not be collected on checks with an original check issue date between July 1, 2002 and December 31, 2002.

Employer Group Health Insurance biweekly rates for Fiscal Year 2003 are listed below:

<u>Group Health Insurance</u>	<u>Employer Medical</u>	<u>Employer Drug</u>	<u>Employer Dental</u>	<u>Total</u>
Full-Time Single Only	\$108.93	\$28.96	\$ 9.24	\$147.13
Full-Time Dependent	\$ 50.68	\$13.47	\$ 3.92	\$ 68.07
Full-Time Family Total	\$159.61	\$42.43	\$13.16	\$215.20
Part-Time Single Only	\$ 87.11	\$23.16	\$ 6.82	\$117.09
Part-Time Dependent	\$ 39.83	\$10.59	\$ 3.47	\$ 53.89
Part-Time Family Total	\$126.94	\$33.75	\$10.29	\$170.98

The rates for OASDI, Medicare, and Kansas withholding taxes remain unchanged for Fiscal Year 2003. The Internal Revenue Service has not yet released new Federal withholding tax rates.

If you have questions please call your Human Resources Payroll Processing Liaison at (785) 532-6277.