

KANSAS STATE UNIVERSITY
 Manhattan, Kansas 66506

Human Resources Circular 05-01
 June 20, 2005

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

From: Gary E. Leitnaker, Assistant Vice President
 Division of Human Resources

Re: Fringe Benefit Rates and Tax Rates for Fiscal Year 2006

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

For your convenience we are listing below the **EMPLOYER** paid fringe benefit rates for Fiscal Year 2006 (effective for the payroll period June 5 through June 18, paid July 1, 2005):

	<u>RATE</u>	<u>SUBCODE</u>
State Leave Reserve Assessment	0.50%	1X76
Kansas Police & Firemen	11.99%	1X88
KPERS	5.27%	1X81
KPERS Members Life & Disability	0.80%	1X81
Regents Mandatory Retirement	8.50%	1X83
Regents Members Life & Disability	0.80%	1X85
Workers' Compensation	1.021%	1X97
Unemployment Compensation	0.01%	1X98
Flexible Spending Account	5.74% of EE Deduction	1X99
Parking Compensation Reduction	7.65% of EE Deduction	1X78
OASDI/HI (Social Security 6.2%/Medicare 1.45%) (CY 2005 OASDI maximum gross is \$90,000)	7.65%	1X91

Employer Group Health Insurance biweekly rates for Fiscal Year 2006 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	\$153.13	\$35.37	\$12.03	\$200.53
Full-Time Dependent	\$ 71.23	\$16.45	\$ 5.12	\$ 92.80
Full-Time Family Total	\$224.36	\$51.82	\$17.15	\$293.33
Part-Time Single Only	\$122.55	\$28.30	\$ 8.88	\$159.73
Part-Time Dependent	\$ 55.97	\$12.93	\$ 4.48	\$ 73.38
Part-Time Family Total	\$178.52	\$41.23	\$13.36	\$233.11

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