

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

<u>Fringe Benefit Description</u>	<u>FY24 Rates</u>	<u>FY25 Rates</u>
Kansas Public Employees Retirement (KPERS) - University Support Staff	12.57%	11.42%
Death & Disability (D&D)**	1.00%	1.00%
Total KPERS Rate	13.57%	12.42%
Regents Retirement - Unclassified	8.50%	8.50%
Death & Disability (D&D)**	1.00%	1.00%
Total Regents Rate	9.50%	9.50%
Kansas Police and Firemen's Retirement (KPFERS) - Regents Law Enforcement	22.86%	23.11%
<i>Federal Employees Retirement (FERS) - Research & Extension only</i>	21.20%	21.20%
<i>Civil Service Retirement (CSRS) - Research & Extension only</i>	7.20%	7.20%
Old Age Survivor's Disability Insurance (subject to max. taxable earnings)	6.20%	6.20%
Medicare (not subject to max. taxable earnings)	1.45%	1.45%
Total Rate (FICA)	7.65%	7.65%
OASDI Maximum Amount of Taxable Earnings - July 1-December 31	\$160,200.00	\$167,700.00
OASDI Maximum Amount of Taxable Earnings - January 1-June 30	\$167,700.00	\$174,900.00
Single Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$8,994.00	\$9,399.84
Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$4,169.76	\$4,374.72
Combined Family Total, Full Time - Fiscal Year	\$13,163.76	\$13,774.56
Single Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$7,298.88	\$7,655.76
Dependent Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$3,295.20	\$3,456.96
Combined Family Total, Part Time - Fiscal Year	\$10,594.08	\$11,112.72
Healthy Kids Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$13,951.68	\$14,637.84
Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$11,247.12	\$11,799.60
<i>Federal Group Health, Single - Research & Extension only (26 pay periods)</i>	\$6,753.00	\$6,753.00
<i>Federal Group Health, Dependent - Research & Extension only (26 pay periods)</i>	\$9,144.00	\$9,144.00
<i>Combined Family Total - Research & Extension only</i>	\$15,897.00	\$15,897.00
Workers' Compensation (all three subagencies)	0.289%	0.273%
Unemployment Insurance	0.000%	0.060%
State Leave Payment Reserve	0.720%	0.720%
Shift Differential: Non-KAPE Covered Employees - per hour*	\$0.30	\$0.30
Shift Differential: KAPE Covered Employees - per hour*	\$0.50	\$0.50
Total Unclassified, <u>Without</u> Group Health Insurance	18.16%	18.20%
Total University Support Staff (except police), <u>Without</u> Group Health Insurance	22.23%	21.12%
Total Police, <u>Without</u> Group Health Insurance	31.52%	31.81%
Total <u>Budgeted</u> For Students (0.0% on FICA and UI; 100% on WC, SLRA)	1.01%	0.99%

*Technically not a fringe benefit.

All rates per State of Kansas Division of Budget Cost Indices except Research & Extension rates which are per Geneva Jahnke.