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

Death & Disability (D&D)** 1.00% 1.00 Total KPERS Rate 14.11% 13.5 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 (KPFRS) - Research & Extension only 21.20% 22.81 Federal Employees Retirement (CSRS) - Research & Extension only 7.20% 7.20 Old Age Survivor's Disability Insurance (subject to max. taxable carnings) 6.20% 6.22 Medicare (not subject to max. taxable carnings) 1.45% 1.45 Total Ret (FICA) 7.65% 7.6 OASDI Maximum Amount of Taxable Earnings - January 1-June 30 \$156,000 \$156,00 Single Health Insurance, Full Time - Fiscal Year (24 pay periods) \$8,223 \$8,82 Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods) \$3,887 \$4,1 Combined Family Total, Pull Time - Fiscal Year (24 pay periods) \$3,5,518 \$7,1 Dependent Health Insurance, Pull Time - Fiscal Year (24 pay periods) \$3,5,518 \$7,1 Dependent Health Insurance, Pull Time - Fiscal Year (24 pay periods) \$3,5,72 \$3,23		FY 2023	<i>Estimated</i> FY 2024
Death & Disability (D&D)** 1.00% 1.00 Total KPERS Rate 14.11% 13.5 Regents Retirement - Unclassified 8.50% 8.51 Death & Disability (D&D)** 1.00% 1.00% Total Regents Rate 9.50% 9.50 Kansas Police and Firemen's Retirement (KPFRS) - Research & Extension only 21.20% 22.81 Civil Service Retirement (CSRS) - Research & Extension only 7.20% 7.20 Old Age Survivor's Disability Insurance (subject to max. taxable earnings) 6.20% 6.22 Medicare (not subject to max. taxable carnings) 1.45% 1.4 Total Rate (FICA) 7.65% 7.6 OASDI Maximum Amount of Taxable Earnings - July 1-December 31 \$147,000 \$156,00 OASDI Maximum Amount of Taxable Earnings - January 1-June 30 \$156,000 \$162,5 Single Health Insurance, Full Time - Fiscal Year (24 pay periods) \$8,223 \$8,8 Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods) \$3,887 \$4,1 Combined Family Total, Part Time - Fiscal Year (24 pay periods) \$3,518 \$7,1 Dependent Health Insurance, Part Time - Fiscal Year (24 pay periods) \$3,52,518 \$7,1 Depe	Fringe Benefit Description	Rates	Rates
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Regents Retirement - Unclassified 8.50% 8.51 Death & Disability (D&D)** 1.00% 1.00% Total Regents Rate 9.50% 9.51 Kansas Police and Firement (KPFRS) - Research & Extension only 21.20% 21.21 Civil Service Retirement (CSRS) - Research & Extension only 7.20% 7.20 Old Age Survivor's Disability Insurance (subject to max. taxable earnings) 6.20% 6.22 Medicare (not subject to max. taxable earnings) 1.45% 1.44 Total Rate (FICA) 7.65% 7.66 OASDI Maximum Amount of Taxable Earnings - July 1-December 31 \$147,000 \$156,00 OASDI Maximum Amount of Taxable Earnings - January 1-June 30 \$156,000 \$162,5 Single Health Insurance, Full Time - Fiscal Year (24 pay periods) \$8,223 \$8,5 Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods) \$3,887 \$4,1 Combined Family Total, Pull Time - Fiscal Year (24 pay periods) \$3,23,72 \$3,2 Combined Family Total, Part Time - Fiscal Year (24 pay periods) \$3,23,72 \$3,2,2 Combined Family Total, Part Time - Fiscal Year (24 pay periods) \$1,2,43 \$13,5 Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay period	Death & Disability (D&D)**	1.00%	1.00%
Death & Disability (D&D)**1.00%1.00Total Regents Rate9.50%9.50Kansas Police and Firemen's Retirement (KPFRS) - Regents Law Enforcement22.99%22.80Federal Employees Retirement (FERS) - Research & Extension only21.20%21.20Civil Service Retirement (CSRS) - Research & Extension only7.20%7.20Old Age Survivor's Disability Insurance (subject to max. taxable carnings)6.20%6.22Medicare (not subject to max. taxable carnings)1.45%1.44Total Rate (FICA)7.65%7.65OASDI Maximum Amount of Taxable Earnings - July 1-December 31\$147,000\$156,00OASDI Maximum Amount of Taxable Earnings - January 1-June 30\$156,000\$162,5Single Health Insurance, Full Time - Fiscal Year (24 pay periods)\$8,223\$8,5Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods)\$3,887\$4,1Combined Family Total, Full Time - Fiscal Year (24 pay periods)\$3,072\$3,072Single Health Insurance, Part Time - Fiscal Year (24 pay periods)\$3,072\$3,072Combined Family Total, Part Time - Fiscal Year (24 pay periods)\$12,843\$11,2Dependent Health Insurance, Part Time - Fiscal Year (24 pay periods)\$12,843\$13,2Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)\$12,843\$13,2Combined Family Total, Part Time - Fiscal Year (24 pay periods)\$12,843\$13,2Healthy Kids Health Insurance, Full Time - Fiscal Year (24 pay periods)\$12,843\$13,2Healthy Kids Health Insurance, Part Time -	Total KPERS Rate	14.11%	13.57%
Total Regents Rate9.50%9.51Kansas Police and Firemen's Retirement (KPFRS) - Research & Extension only21.20%22.84Federal Employees Retirement (CSRS) - Research & Extension only21.20%21.21Civil Service Retirement (CSRS) - Research & Extension only7.20%7.20Old Age Survivor's Disability Insurance (subject to max. taxable earnings)6.20%6.22Medicare (not subject to max. taxable earnings)1.45%1.44Total Rate (FICA)7.65%7.65OASDI Maximum Amount of Taxable Earnings - July 1-December 31\$147,000\$156,00OASDI Maximum Amount of Taxable Earnings - Jaunary 1-June 30\$156,000\$162,5Single Health Insurance, Full Time - Fiscal Year (24 pay periods)\$8,223\$8,5Dependent Health Insurance, Full Time - Fiscal Year\$12,110\$13,1Single Health Insurance, Part Time - Fiscal Year (24 pay periods)\$3,877\$4,1Combined Family Total, Full Time - Fiscal Year (24 pay periods)\$3,072\$3,27Combined Family Total, Part Time - Fiscal Year (24 pay periods)\$3,072\$3,27Combined Family Total, Part Time - Fiscal Year (24 pay periods)\$12,843\$13,5Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)\$12,843\$13,5Federal Group Health, Single - Research & Extension only (26 pay periods)\$6,281\$6,221Federal Group Health, Single - Research & Extension only (26 pay periods)\$14,619\$14,619Shift Differential: Non-KAPE Covered Employees - per hour*\$0,00%0.00Shift Differential			8.50%
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Dependent Health Insurance, Part Time - Fiscal Year (24 pay periods)\$3,072\$3,2Combined Family Total, Part Time - Fiscal Year\$9,589\$10,4Healthy Kids Health Insurance, Full Time - Fiscal Year (24 pay periods)\$12,843\$13,9Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)\$10,198\$11,1Federal Group Health, Single - Research & Extension only (26 pay periods)\$6,281\$6,2Federal Group Health, Dependent - Research & Extension only (26 pay periods)\$8,338\$8,33Combined Family Total - Research & Extension only (26 pay periods)\$8,338\$8,33Combined Family Total - Research & Extension only\$14,619\$14,619Workers' Compensation (all three subagencies)0.300%0.289Unemployment Insurance0.00%0.00State Leave Payment Reserve0.72%0.72Shift Differential: Non-KAPE Covered Employees - per hour*\$0.40\$0Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0Total Unclassified, Without Group Health Insurance18.17%18.16Total University Support Staff (except police), Without Group Health Insurance22.78%22.23	Combined Family Total, Full Time - Fiscal Year	\$12,110	\$13,164
Combined Family Total, Part Time - Fiscal Year\$9,589\$10,4Healthy Kids Health Insurance, Full Time - Fiscal Year (24 pay periods)\$12,843\$13,9Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)\$10,198\$11,1Federal Group Health, Single - Research & Extension only (26 pay periods)\$6,281\$6,2Federal Group Health, Dependent - Research & Extension only (26 pay periods)\$8,338\$8,3Combined Family Total - Research & Extension only\$14,619\$14,619Workers' Compensation (all three subagencies)0.300%0.289Unemployment Insurance0.00%0.00State Leave Payment Reserve0.72%0.72Shift Differential: Non-KAPE Covered Employees - per hour*\$0.40\$0Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0Total Unclassified, Without Group Health Insurance18.17%18.16Total University Support Staff (except police), Without Group Health Insurance22.78%22.23		\$6,518	\$7,165
Healthy Kids Health Insurance, Full Time - Fiscal Year (24 pay periods)\$12,843\$13,9Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)\$10,198\$11,1Federal Group Health, Single - Research & Extension only (26 pay periods)\$6,281\$6,2Federal Group Health, Dependent - Research & Extension only (26 pay periods)\$8,338\$8,3Combined Family Total - Research & Extension only\$14,619\$14,619Workers' Compensation (all three subagencies)0.300%0.28Unemployment Insurance0.00%0.00State Leave Payment Reserve0.72%0.7Shift Differential: Non-KAPE Covered Employees - per hour*\$0.40\$0Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0Total Unclassified, Without Group Health Insurance18.17%18.16Total Unclassified, Without Group Health Insurance22.78%22.23		\$3,072	\$3,271
Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)\$10,198\$11,1Federal Group Health, Single - Research & Extension only (26 pay periods)\$6,281\$6,2Federal Group Health, Dependent - Research & Extension only (26 pay periods)\$8,338\$8,3Combined Family Total - Research & Extension only\$14,619\$14,619Workers' Compensation (all three subagencies)0.300%0.28Unemployment Insurance0.00%0.00State Leave Payment Reserve0.72%0.72Shift Differential: Non-KAPE Covered Employees - per hour*\$0.40\$0Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0Total Unclassified, Without Group Health Insurance18.17%18.16Total Unclassified, Without Group Health Insurance22.78%22.23	Combined Family Total, Part Time - Fiscal Year	\$9,589	\$10,437
Federal Group Health, Single - Research & Extension only (26 pay periods)\$6,281\$6,2Federal Group Health, Dependent - Research & Extension only (26 pay periods)\$8,338\$8,3Combined Family Total - Research & Extention only\$14,619\$14,619Workers' Compensation (all three subagencies)0.300%0.289Unemployment Insurance0.00%0.00State Leave Payment Reserve0.72%0.72Shift Differential: Non-KAPE Covered Employees - per hour*\$0.40\$0Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0Total Unclassified, Without Group Health Insurance18.17%18.16Total Unclassified, Without Group Health Insurance22.78%22.23		\$12,843	\$13,952
Federal Group Health, Dependent - Research & Extension only (26 pay periods)\$8,338\$8,3Combined Family Total - Research & Extention only\$14,619\$14,619Workers' Compensation (all three subagencies)0.300%0.289Unemployment Insurance0.00%0.00State Leave Payment Reserve0.72%0.72Shift Differential: Non-KAPE Covered Employees - per hour*\$0.40\$0Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0Total Unclassified, Without Group Health Insurance18.17%18.16Total Unclassified, Without Group Health Insurance22.78%22.23	Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$10,198	\$11,115
Federal Group Health, Dependent - Research & Extension only (26 pay periods)\$8,338\$8,3Combined Family Total - Research & Extention only\$14,619\$14,619\$14,619Workers' Compensation (all three subagencies)0.300%0.289Unemployment Insurance0.00%0.00State Leave Payment Reserve0.72%0.72Shift Differential: Non-KAPE Covered Employees - per hour*\$0.40\$0Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0Total Unclassified, Without Group Health Insurance18.17%18.16Total Unclassified, Without Group Health Insurance22.78%22.23	Federal Group Health, Single - Research & Extension only (26 pay periods)	\$6,281	\$6,281
Workers' Compensation (all three subagencies)0.300%0.289Unemployment Insurance0.00%0.00State Leave Payment Reserve0.72%0.72Shift Differential: Non-KAPE Covered Employees - per hour*\$0.40\$0Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0Total Unclassified, Without Group Health Insurance18.17%18.16Total Unclassified, Without Group Health Insurance22.78%22.23		\$8,338	\$8,338
Unemployment Insurance 0.00% 0.00 State Leave Payment Reserve 0.72% 0.72 Shift Differential: Non-KAPE Covered Employees - per hour* \$0.40 \$0 Shift Differential: KAPE Covered Employees - per hour* \$0.50 \$0 Total Unclassified, Without Group Health Insurance 18.17% 18.16 Total University Support Staff (except police), Without Group Health Insurance 22.78% 22.23		\$14,619	\$14,619
State Leave Payment Reserve 0.72% 0.72 Shift Differential: Non-KAPE Covered Employees - per hour* \$0.40 \$0 Shift Differential: KAPE Covered Employees - per hour* \$0.50 \$0 Total Unclassified, Without Group Health Insurance 18.17% 18.16 Total University Support Staff (except police), Without Group Health Insurance 22.78% 22.23	Workers' Compensation (all three subagencies)	0.300%	0.289%
Shift Differential: Non-KAPE Covered Employees - per hour*\$0.40\$0.Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0.Total Unclassified, Without Group Health Insurance18.17%18.16Total University Support Staff (except police), Without Group Health Insurance22.78%22.23			0.00%
Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0.Total Unclassified, Without Group Health Insurance18.17%18.16Total University Support Staff (except police), Without Group Health Insurance22.78%22.23	State Leave Payment Reserve	0.72%	0.72%
Shift Differential: KAPE Covered Employees - per hour*\$0.50\$0.Total Unclassified, Without Group Health Insurance18.17%18.16Total University Support Staff (except police), Without Group Health Insurance22.78%22.23	Shift Differential: Non-KAPE Covered Employees - per hour*	\$0.40	\$0.40
Total University Support Staff (except police), Without Group Health Insurance22.78%22.23		\$0.50	\$0.50
Total University Support Staff (except police), Without Group Health Insurance22.78%22.23	Total Unclassified Without Group Health Insurance	18 17%	18.16%
			22.23%
	Total Police, Without Group Health Insurance	22.7876 31.66%	31.52%
			1.01%

*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