

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

<u>Fringe Benefit Description</u>	FY 2023	<i>Estimated</i> FY 2024
	<u>Rates</u>	<u>Rates</u>
Kansas Public Employees Retirement (KPERs) - University Support Staff	13.11%	12.57%
Death & Disability (D&D)**	1.00%	1.00%
Total KPERs Rate	14.11%	13.57%
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) - Regents Law Enforcement	22.99%	22.86%
<i>Federal Employees Retirement (FERS) - Research &amp; Extension only</i>	<i>21.20%</i>	<i>21.20%</i>
<i>Civil Service Retirement (CSRS) - Research &amp; Extension only</i>	<i>7.20%</i>	<i>7.20%</i>
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	\$147,000	\$156,000
OASDI Maximum Amount of Taxable Earnings - January 1-June 30	\$156,000	\$162,900
Single Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$8,223	\$8,994
Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$3,887	\$4,170
Combined Family Total, Full Time - Fiscal Year	\$12,110	\$13,164
Single Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$6,518	\$7,165
Dependent Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$3,072	\$3,271
Combined Family Total, Part Time - Fiscal Year	\$9,589	\$10,437
Healthy Kids Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$12,843	\$13,952
Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$10,198	\$11,115
<i>Federal Group Health, Single - Research &amp; Extension only (26 pay periods)</i>	<i>\$6,281</i>	<i>\$6,281</i>
<i>Federal Group Health, Dependent - Research &amp; Extension only (26 pay periods)</i>	<i>\$8,338</i>	<i>\$8,338</i>
Combined Family Total - Research & Extension only	<i>\$14,619</i>	<i>\$14,619</i>
Workers' Compensation (all three subagencies)	0.300%	0.289%
Unemployment Insurance	0.00%	0.00%
State Leave Payment Reserve	0.72%	0.72%
Shift Differential: Non-KAPE Covered Employees - per hour*	\$0.40	\$0.40
Shift Differential: KAPE Covered Employees - per hour*	\$0.50	\$0.50
<b>Total Unclassified, <u>Without</u> Group Health Insurance</b>	<b>18.17%</b>	<b>18.16%</b>
<b>Total University Support Staff (except police), <u>Without</u> Group Health Insurance</b>	<b>22.78%</b>	<b>22.23%</b>
<b>Total Police, <u>Without</u> Group Health Insurance</b>	<b>31.66%</b>	<b>31.52%</b>
<b>Total <u>Budgeted</u> For Students (0.0% on FICA and UI; 100% on WC, SLRA)</b>	<b>1.02%</b>	<b>1.01%</b>

\*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