

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

<u>Fringe Benefit Description</u>	FY 2026 <u>Rates</u>	FY 2027 <u>Rates</u>
Kansas Public Employees Retirement (KPERS) - University Support Staff	11.68%	11.32%
Death & Disability (D&D)**	1.00%	1.00%
Total KPERS Rate	12.68%	12.32%
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	24.69%	24.00%
<i>Federal Employees Retirement (FERS) - Research & Extension only</i>	18.40%	18.40%
<i>Civil Service Retirement (CSRS) - Research & Extension only</i>	7.00%	7.00%
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	\$176,100	\$183,600
OASDI Maximum Amount of Taxable Earnings - January 1-June 30	\$183,600	\$186,300
Single Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$10,123	\$10,910
Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$4,694	\$5,059
Combined Family Total, Full Time - Fiscal Year	\$14,817	\$15,969
Single Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$8,209	\$8,842
Dependent Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$3,708	\$3,996
Combined Family Total, Part Time - Fiscal Year	\$11,918	\$12,838
Healthy Kids Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$15,707	\$16,930
Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$12,656	\$13,636
<i>Federal Group Health, Single - Research & Extension only (26 pay periods)</i>	\$6,753	\$6,753
<i>Federal Group Health, Dependent - Research & Extension only (26 pay periods)</i>	\$9,144	\$9,144
Combined Family Total - Research & Extension only	\$15,897	\$15,897
Workers' Compensation (all three subagencies)	0.231%	0.208%
Unemployment Insurance	0.000%	0.010%
State Leave Payment Reserve	0.470%	0.520%
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	17.85%	17.89%
Total University Support Staff (except police), <u>Without</u> Group Health Insurance	21.03%	20.71%
Total Police, <u>Without</u> Group Health Insurance	33.04%	32.39%
Total <u>Budgeted</u> For Students (0.0% on FICA and UI; 100% on WC, SLRA)	0.70%	0.73%

*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.