

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

<u>Fringe Benefit Description</u>	<u>FY 2025 Rates</u>	<u>FY 2026 Rates</u>
Kansas Public Employees Retirement (KPERS) - University Support Staff	11.54%	11.68%
Death & Disability (D&D)**	1.00%	1.00%
Total KPERS Rate	12.54%	12.68%
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	23.18%	24.69%
Federal Employees Retirement (FERS) - Research & Extension only	18.40%	18.40%
Civil Service Retirement (CSRS) - Research & Extension only	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	\$167,700	\$174,900
OASDI Maximum Amount of Taxable Earnings - January 1-June 30	\$174,900	\$181,800
Single Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$9,436	\$10,123
Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$4,375	\$4,694
Combined Family Total, Full Time - Fiscal Year	\$13,811	\$14,817
Single Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$7,656	\$8,209
Dependent Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$3,457	\$3,708
Combined Family Total, Part Time - Fiscal Year	\$11,113	\$11,918
Healthy Kids Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$14,638	\$15,707
Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods)	\$11,800	\$12,656
Federal Group Health, Single - Research & Extension only (26 pay periods)	\$6,753	\$6,753
Federal Group Health, Dependent - Research & Extension only (26 pay periods)	\$9,144	\$9,144
Combined Family Total - Research & Extension only	\$15,897	\$15,897
Workers' Compensation (all three subagencies)	0.273%	0.231%
Unemployment Insurance	0.000%	0.000%
State Leave Payment Reserve	0.560%	0.470%
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	17.98%	17.85%
Total University Support Staff (except police), <u>Without</u> Group Health Insurance	21.02%	21.03%
Total Police, <u>Without</u> Group Health Insurance	31.66%	33.04%
Total <u>Budgeted</u> For Students (0.0% on FICA and UI; 100% on WC, SLRA)	0.83%	0.70%

*Technically not a fringe benefit.

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