

EMPLOYER FRINGE BENEFITS

By Employee Type

Estimate 2011-2012 - REVISED 11/17/2011 TO REFLECT NEW MEDICAL RATE AND TO CORRECT RETIREE FUTURE HEALTH BENEFIT LIABILITY RESERVE

	(See note below) TA & RA Over	IH STUDENT Over 50%	IH OTHER	IH 5 MO/50% PERSIE	AY FACULTY SUMMER SESSION	CLASS.	OPTIONAL RETIRE. EXEMPT/ POST DOC	PERSI RET. EXEMPT/ POST DOC	ADDTL COMP	FED CIVIL SER FEDERAL EMPL	FER FEDERAL EMPL
RATE	50%										
FICA Ceiling \$106,000(FCA) - (E4260)	6.20%			X	X	X	X	X	X		X
FICA Hospital (FHI) - (E4245)	1.45%			X	X	X	X	X	X	X	X
LIFE (SGL) - (E4205)	0.85%						X	X		X	X
Retirement - Optional - (E4225)	10.85%					X	X		X		
Retirement Persi (RET) - (E4225)	10.39%				X			X			
Federal Civil Serice (FCS) - (E4225)	7.00%									X	
Fed Empl Retiree (FER) - (E4225)	11.70%										X
Thrift Savings Plan (TSP) - (E4225)	5.00%										X
Unemployment (UEM) - (E4255)	0.56%			X	X	X	X	X	X	X	X
Retiree Future Hlth Ben Liab Rsrv - (E4230)	3.50%				X	X	X	X	X	X	X
IH Leave - Persi Only (IHL) - (E4230)	8.00%				X						
Workers Compensation: (E4215)		X	X	X	X	X	X	X	X	X	X
D-Dairy Farm (WCD)	3.49%										
F-Field Crop (WCF)	4.70%										
B-Carpentry (WCB)	9.16%										
C-Cattle (WCC)	9.96%										
L-Logging (WCL)	17.13%										
N-Day Nursery (WCN)	0.94%										
W-Diving Marine (WCW)	7.16%										
3-Drivers (WC3)	4.70%										
4-Extension (WC4)	1.13%										
6-Asbestos (WC6)	7.49%										
8-Teachers (WC8)	0.51%										
1-Other (WC1)	4.29%										

The fringe benefit rate for each type of employee uses the workers compensation rate for teachers. If you have an employee with a higher risk factor you will need to increase the rate accordingly. Be careful! The rates vary substantially.

0.51%	0.51%	8.72%	30.61%	23.07%	23.46%	23.92%	23.16%	23.07%	14.10%	20.20%
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group life. To insure a high enough percentage to cover actual charges, the state group life insurance rate has been used.

Thrift Savings Plan has numerous rates. The most common used by FER employees is 5%. Therefore, 5% is used for the estimated rate.

Teaching assistants & research assistants that work during the summer but do not take classes use the fringe benefit rate for IH other.

Suggested Average Rates (using Classified Rate):

Average Salary	\$20,000	\$25,000	\$30,000	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000	\$
Rate	66.46%	57.86%	52.13%	48.03%	44.96%	42.57%	40.66%	39.10%	