

EMPLOYER FRINGE BENEFITS
By Employee Type
Estimate 2013-2014 DRAFT

				IH 5 MO/50% PERSIE	AY FACULTY SUMMER SESSION		OPTIONAL RETIRE. EXEMPT/ POST DOC	PERSI RET. EXEMPT/ POST DOC	ADDTL COMP	FED CIVIL SER FEDERAL EMPL	FER FEDERAL EMPL
	RATE	Over 50%	IH OTHER								
FICA Ceiling \$106,800(FCA) - (E4260)	6.20%		X	X	X	X	X	X	X		X
FICA Hospital (FHI) - (E4245)	1.45%		X	X	X	X	X	X	X	X	X
Life/Disability (GTL/STD/LTD) - (E4205) *	0.68%					X	X	X		X	X
Retirement - Optional - (E4225)	10.84%				X		X		X		
Retirement Persi (RET) - (E4225)	11.32%			X		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)	0.30%		X						X	X	X
GASB 45 Retiree Benefit Trust - (E4230)	1.40%			X	X	X	X	X	X	X	X
IH Leave - Persi Only (- 8-Teachers (WC8)	0.58%	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.									
1-Other (WC1)	5.16%										
	0.58%	0.58%	8.53%	29.25%	20.77%	21.93%	21.45%	21.93%	20.77%	12.24%	28.14%
* Life/Disability rate of 0.68% is an estimate and will vary depending on the individual (operating budgets will be charged the actual rate on an individual basis)											
MEDICAL (H17) - (E4210)	\$9,100.00					X	X	X		X	X
Average %	<u>0.58%</u>	<u>0.58%</u>	<u>8.53%</u>	<u>29.25%</u>	<u>20.77%</u>	<u>48.31%</u>	<u>35.45%</u>	<u>35.93%</u>	<u>20.77%</u>	<u>25.28%</u>	<u>41.96%</u>
Average Salary						\$34,500	\$65,000	\$65,000		\$69,800	\$65,850

Note: Federal employees have the option of federal group life or state group life. Federal group life has numerous options a1(s)t6.96 -0 02 61(s)-3(a)-3(1(s)t6.96 21(rm)-14(e21(as,B-0 0,B-0 0,B-0 Bp(a)-3(l)3(1(s)t6.9-2(h)1(e)-31(a)-
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