

EMPLOYER FRINGE BENEFITS
By Employee Type
Estimate 2008-2009

	(See note below)	TA & RA	IH STUDENT	IH	IH	AY FACULTY		OPTIONAL	PERSI RET.		FED CIVIL SER	FER
		Over 50%	Over 50%	OTHER	5 MO/50%	SUMMER	CLASS.	RETIRE.	EXEMPT/	ADDTL	FEDERAL	FEDERAL
	RATE				PERSI	SESSION		EX/POST DOC	POST DOC	COMP	EMPL	EMPL
FICA Ceiling \$104,550 (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 (SGL) - (E4205)	1.10%						X	X	X		X	X
Retirement - Optional - (E4225)	10.85%					X		X		X		
Retirement Persi (RET) - (E4225)	10.39%				X		X		X			
Federal Civil Service (FCS) - (E4225)	7.00%										X	
Fed Empl Retiree (FER) - (E4225)	11.20%											X
Thrift Savings Plan (TSP) - (E4225)	5.00%											X
Unemployment (UEM) - (E4255)	0.40%			X	X	X	X	X	X	X	X	X
Sick Leave (SL) - (E4230)	2.75%				X	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	X
D-Dairy Farm (WCD)	3.08%											
F-Field Crop (WCF)	4.12%											
B-Carpentry (WCB)	7.59%											
C-Cattle (WCC)	8.88%											
L-Logging (WCL)	14.61%											
N-Day Nursery (WCN)	0.68%											
W-Diving Marine (WCW)	10.13%											
3-Drivers (WC3)	3.66%											
4-Extension (WC4)	0.82%											
6-Asbestos (WC6)	6.20%											
8-Teachers (WC8)	0.38%	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)	3.80%											
		0.38%	0.38%	8.43%	29.57%	22.03%	22.67%	23.13%	22.67%	22.03%	13.52%	28.92%
MEDICAL - H01-05/H17 - (E4210)	\$8,700.00						X	X	X		X	X
Average %		0.38%	0.38%	8.43%	29.57%	22.03%	47.89%	36.51%	36.05%	22.03%	25.98%	42.13%
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 and it is less expensive for the employer than state 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:												
Average Salary		\$20,000	\$25,000	\$30,000	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000	
Rate		66.17%	57.47%	51.67%	47.53%	44.42%	42.00%	40.07%	38.49%	37.17%	36.05%	