

EMPLOYER FRINGE BENEFITS

**By Employee Type
Estimate 2010-2011**

		(See note below) TA & RA Over 50%	IH STUDENT Over 50%	IH OTHER	IH 5 MO/50% PERSI	AY FACULTY SUMMER SESSION		OPTIONAL RETIRE. EX/POST DOC	PERSI RET. EXEMPT/ POST DOC		FED CIVIL SER FEDERAL EMPL	FER FEDERAL EMPL
	RATE						CLASS.			ADDTL COMP		
FICA Ceiling \$106,000(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)	0.85%						X	X	X		X	X
Retirement - Optional - (E4225)	10.85%					X		X		X		
Retirement Persi (RET) - (E4225)	10.39%				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)	0.40%			X	X	X	X	X	X	X	X	X
Retiree Future Hlth Ben Liab Rsrv - (E4230)	3.75%				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)	2.82%											
F-Field Crop (WCF)	3.79%											
B-Carpentry (WCB)	7.39%											
C-Cattle (WCC)	8.04%											
L-Logging (WCL)	13.82%											
N-Day Nursery (WCN)	0.76%											
W-Diving Marine (WCW)	7.16%											
3-Drivers (WC3)	3.79%											
4-Extension (WC4)	0.91%											
6-Asbestos (WC6)	6.04%											
8-Teachers (WC8)	0.41%	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)	3.46%											
		0.41%	0.41%	8.46%	30.60%	23.06%	23.45%	23.91%	23.45%	23.06%	14.36%	30.26%
MEDICAL - H01-05/H17 - (E4210)	\$7,040.00						X	X	X		X	X
Average %		0.41%	0.41%	8.46%	30.60%	23.06%	43.86%	34.74%	34.28%	23.06%	24.45%	40.95%
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 b used.