

**BUDGET OFFICE**  
**Budgeted Fringe Benefit Rates**  
(Updated 1/23/2015)

FY 2015 is the actual fringe benefit rates used by Human Resource Services. Fringe benefits are paid by the employer. FY 2016 fringe benefit rates received from the Kansas Division of Budget are used in budgeting the future fiscal year.

**Composite Fringe Rates**

	<u>FY 2015</u>	<u>FY 2016</u>
Positions Eligible for Benefits:		
<u>Unclassified Support Staff Salaries (KPERs) *</u>	20.864% **	22.330% **
<u>Unclassified Support Staff Salaries (KP&amp;F) *</u>	27.994% **	30.280% **
<u>Unclassified Salaries *</u>	18.094% **	18.460% **
Positions Not Eligible for Benefits:		
<u>Unclassified Support Staff Salaries *</u>	8.744%	8.960%
<u>Unclassified Salaries *</u>	8.744%	8.960%
<u>GA Salaries *</u>	0.974% **	1.080% **
<u>Student Salaries *</u>	0.974%	1.080%

\* See "Detail of Fringes" below.

\*\*After using these rates to calculate fringe benefits on gross salary, add in additional charges as ~ **Governor's allotment plan - KPERs FY 15 employer contributions will be reduced to 8.65% effective 12/21/14 through the end of the FY 2015. The adjusted TOTAL Employer USS fringe rate will be 18.244%.**

Unclassified Support Staff: Add in the appropriate Health Insurance Rate, listed below, and the following as appropriate.

Longevity Bonus Pay	\$50 for each year of service starting with 10 years of service with the State of Kansas to maximum of \$1,250.	
Shift Differential (per hour)	0.30	0.30
Retention Trades Incentive for Building Trades (per hour)	0.30	0.30

Unclassified: Add in the appropriate Health Insurance Rate, listed below.

Graduate Teaching or Research Assistant: Add in Health Insurance for each semester (see Health Insurance Rates, listed below).

**Extra Duty Compensation Rates (excludes health insurance paid through regular salary)**

	<u>FY 2015</u>	<u>FY 2016</u>
<u>Unclassified Support Staff Salaries</u>	20.864%	22.330%
<u>Unclassified Salaries</u>	18.094%	18.460%

**Detail of Fringes**

Positions Eligible for Benefits:

<u>Unclassified Support Staff (KPERs)</u>	<u>FY 2015</u>	<u>FY 2016</u>
Retirement:		
KPERs	~ 11.270%	12.370%
Death & Disability	0.850%	1.000%
FICA	7.650%	7.650%
Workmen's Compensation	0.374%	0.440%
Unemployment Compensation	0.120%	0.230%
Leave Pay	0.600%	0.640%
TOTAL	<u>20.864%</u>	<u>22.330%</u>

<u>Unclassified Support Staff (KP&amp;F)</u>	<u>FY 2015</u>	<u>FY 2016</u>
Retirement:		
KP&F	19.250%	21.320%
FICA	7.650%	7.650%
Workmen's Compensation	0.374%	0.440%
Unemployment Compensation	0.120%	0.230%
Leave Pay	0.600%	0.640%
TOTAL	<u>27.994%</u>	<u>30.280%</u>

<u>Unclassified</u>	<u>FY 2015</u>	<u>FY 2016</u>
Retirement:		
TIAA	8.500%	8.500%
Death & Disability	0.850%	1.000%
FICA	7.650%	7.650%
Workmen's Compensation	0.374%	0.440%
Unemployment Compensation	0.120%	0.230%
Leave Pay	0.600%	0.640%
TOTAL	<u>18.094%</u>	<u>18.460%</u>

**~ Governor's allotment plan - KPERs FY15 employer contributions will be reduced to 8.65% effective 12/21/14 through the end of the FY 2015. The adjusted TOTAL Employer USS fringe rate will be 18.244%.**

Positions Not Eligible for Benefits

<u>Unclassified Support Staff &amp; Unclassified</u>	<u>FY 2015</u>	<u>FY 2016</u>
FICA	7.650%	7.650%
Workmen's Compensation	0.374%	0.440%
Unemployment Compensation	0.120%	0.230%
Leave Pay	0.600%	0.640%
TOTAL	8.744%	8.960%

<u>Graduate Assistants</u>	<u>FY 2015</u>	<u>FY 2016</u>
Workmen's Compensation	0.374%	0.440%
Leave Pay	0.600%	0.640%
TOTAL	0.974%	1.080%

<u>Students</u>	<u>FY 2015</u>	<u>FY 2016</u>
Workmen's Compensation	0.374%	0.440%
Leave Pay	0.600%	0.640%
TOTAL	0.974%	1.080%

(Add FICA for a salaries paid when classes are not in session)

(Add UCI for salaries paid when student is not enrolled in classes.)

***Health Insurance Rates for Unclassified Support Staff & Unclassified (use Dependent Coverage)***

<b>Full-Time Employee</b>	<u>FY 2015</u>	<u>FY 2016</u>
Single Coverage	\$6,856.32	\$6,856.32
Dependent Coverage	\$10,029.84	\$10,029.84

<b>Part-Time Employee</b>		
Single Coverage	\$5,460.48	\$5,460.48
Dependent Coverage	\$7,969.68	\$7,969.68

***Health Insurance Rates for Graduate Teaching and Research Assistants***

	<u>8/1/14-7/31/15</u>
Fall / Spring Semester Rates	\$465.00
Summer Semester Rate	\$186.00