

## Fringe Benefit Rates for Fiscal Year 2002

effective with July 6, 2001 paycheck (also reflects changed due to calendar year end)

| <u>Fringe Benefit</u><br>Deduction codes<br>on checks       | <u>Account</u><br>( <u>object</u><br><u>code</u> ) | <u>EMPLOYER</u><br><u>cost</u><br><u>% of gross</u> | <u>EMPLOYEE</u><br><u>cost</u><br><u>% of gross or</u><br><u>amount</u>                                | <u>Comments</u>   |
|---|--|---|--|---|
| Social Security<br>tax<br><br><b>OASDI</b><br><b>MED/ER</b> | 11910<br>11910                                     | 6.2%<br>1.45%                                       | 06.2%<br>1.45%   | Maximum base wage for OASDI in calendar year 2002 is \$84,900.00. There is no Medicare earnings maximum.  |
| Regents<br>Retirement<br><b>TSA__</b>                       | 11830  | 8.5%  | 5.50%  | Unclassified employees are eligible after one year of employment.   |
| Regents<br>Retirement<br><br><b>PRYRSV</b>                  | 11840  | 1.43%   | ----   | Unclassified employees are subject to this assessment after one year of employment. This is an employer cost.   |
| Regents<br>Retirement<br><b>GTL__</b>                       | 11850  | 0.6%  | Employee cost is referred to as Taxable Group Term Life<br><a href="#">See check calculation notes</a> | This employer cost for Death and Disability was been suspended by the state from 4/00-12/01. <b>It has been reactivated.</b> The employee cost is based on a formula related to annual base rate and age. |
| KPERS<br><br><b>RETREG</b>                                  | 11810  | 4.18%   | 4.00%  | Classified employees are eligible after one year of employment.   |
| KPERS (D&D)<br><br><b>GTLREG</b>                            | 11810  | 0.6%  | <a href="#">See check calculation notes</a>  | This employer cost for Death and Disability has been suspended by the state from 4/00-12/01. <b>It has been reactivated.</b> The employee cost is based on a formula related to annual base rate and age. |
| Ks Police &<br>Firemen<br><br><b>RETP&amp;F</b>             | 11880  | 6.65%   | 7.00%  | Police and Firemen are eligible immediately upon employment.  |

|   |                |                |                            |  |
|---|----------------|----------------|----------------------------|--|
| State Leave<br>Payment<br>Reserve Fund<br><b>STLEAV</b> | 11760          | 0.40%          | ----                       | All employees are subject to this assessment which funds retiree sick and vacation leave pay outs. This is an employer cost. |
| Workers'<br>Compensation<br>Insurance<br><b>WCI</b>     | 11970          | 0.786%         | -----                      | All employees are covered by Workers Compensation. This is the employer cost for this coverage.                              |
| Unemployment<br>Compensation<br>tax<br><b>UCI</b>       | 11980          | 0.07%          | ----                       | Non student employees are covered by Unemployment Compensation. This is the employer cost for this coverage.                 |
| Kan-Elect<br><b>HCARE</b><br><b>DCARE</b>               | 11990<br>11990 | 5.74%<br>5.74% | \$\$ chosen by<br>employee | Employee contributions have a 5.74% administrative fee charged to the employer.  |
| Parking<br><b>PPKADR</b>                                | 11780          | 7.65%          | \$\$ chosen by<br>employee | Employee contributions have a 7.65% administration fee charged to the employer   |