

Fringe Benefit Rates for Fiscal Year 2005

effective with July 2, 2004 paycheck

Fringe Benefit Deduction codes on checks	Account (object code)	EMPLOYER cost % of gross	EMPLOYEE cost % of gross or amount	Comments
Social Security tax OASDI MED/ER	11910 11910	6.2% 1.45%	6.2% 1.45%	Maximum base wage for OASDI in calendar year 2004 is \$87,900.00. There is no Medicare earnings maximum.
Regents Retirement TSA__	11830	8.5%	5.50%	Unclassified employees are eligible after one year of employment.
Regents Retirement PRYRSV	11840	N/A	N/A	HB 2014 (passed in 2003 session) authorizes the issuance of Rev Bonds to finance the 'unfunded accrued pension liability' of the KPERS.
Regents Retirement GTLxxx	11850	0.60%	Employee cost is referred to as Taxable Group Term Life See check calculation notes	The employee cost is based on a formula related to annual base rate and age.
KPERS RETREG	11810	4.87%	4.00%	Classified employees are eligible after one year of employment.
KPERS (D&D) GTLREG	11810	0.60%	See check calculation notes	The employee cost is based on a formula related to annual base rate and age.
Ks Police & Firemen RETP&F	11880	10.09%	7.0%	Police and Firemen are eligible immediately upon employment.
State Leave Payment Reserve Fund STLEAV	11760	0.43%	----	All employees are subject to this assessment which funds retiree sick and vacation leave pay outs. This is an employer cost.

Workers' Compensation Insurance WCI	11970	0.790%	-----	All employees are covered by Workers Compensation. This is the employer cost for this coverage.
Unemployment Compensation tax UCI	11980	0.38%	-----	Non student employees are covered by Unemployment Compensation. This is the employer cost for this coverage.
Kan-Elect HCARE DCARE	11990 11990	5.74% 5.74%	\$\$ chosen by employee	Employee contributions have a 5.74% administrative fee charged to the employer.
Parking PPKADR	11780	7.65%	\$\$ chosen by employee	Employee contributions have a 7.65% administration fee charged to the employer

GROUP HEALTH INSURANCE

**These are "budgeted" employer rates for health insurance. Actual Employer/Employee rates are based on plan and company selected. Please go to the [Human Resouce web site](#) for more information regarding rates.

Semi Monthly Rates	Account (object code)	Medical	Dental	Drug	Total
Full Time - Single	1950	\$145.14	\$12.03	\$43.36	\$200.53
Part Time - Single	1950	\$116.15	\$8.88	\$34.70	\$159.73
Full Time - Dependant	1750	\$67.52	\$5.11	\$20.17	\$92.80
Part Time - Dependant	1750	\$53.05	\$4.48	\$15.85	\$73.38