

# Fringe Benefit Rates for Fiscal Year 2009 - Revised

Effective with paycheck issued 3/6/09

<b>Fringe Benefit Deduction codes on Checks</b>	<b>Account (Object Code)</b>	<b>Employer Cost % of Gross</b>	<b>Employee Cost % of Gross</b>	<b>Comments</b>
Social Security Tax OASDI MED/ER	11910 11910	6.2% 1.45%	6.2% 1.45%	Maximum base wage for OASDI in calendar year 2008 is \$106,800 There is no maximum for Medicare
Regents Retirement TSA_____	11830	8.5%	5.50%	UPS employees are eligible after one year of employment.
Regents Retirement PRYRSV	11840	N/A	N/A	HB 2014 (passed 2003 session) authorizes the issuance of Rev Bonds to finance the 'unfunded accrued liability' of KPERS
Regents Retirement GTL_____	11850	N/A	Employee cost is referred to as 'Taxable Group Term Life' (see check calculation notes)	SB 23 placed a moratorium on ER GTL from pped 2/21-6/13/09; this referred to as Non- Taxable GTL
KPERS RETREG	11810	6.97%	4.00%	USS employees are eligible after one year of employment
KPERS RETRET	11810	11.35%	N/A	KPERS retiree from a <u>different employer</u> ( e.g., non-State agency, non- Regents institution, such as the county, city or school district),
KPERS (D&D) GTLREG	11811	N/A	Employee cost is referred to as 'Taxable Group Term Life' (see check calculation notes)	SB 23 placed a moratorium on ER GTL from pped 2/21-6/13/09; this referred to as Non- Taxable GTL
KS Police & Firemen RETP&F	11880	13.80%	7.0%	Police and Firemen are eligible immediately upon employment
State Leave Payment Reserve Fund STLEAV	11760	0.50%	N/A	All employees are subject to this assessment which funds retiree sick and vacation leave payouts. This is ER cost only.

Other State Employer Income Tax	11790	Varies with State	N/A	Only Oregon has an employer local income tax to date; No employee local income tax
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Worker's Compensation Insurance WCI	11970	0.701%	N/A	All employees are covered by Worker's Compensation. This is the employer cost for coverage.

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Unemployment Compensation Tax UCI	11980	0.17%	N/A	Non-student employees are covered by Unemployment Insurance. This is the employer cost for 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% administrative fee charged to the employer (of employee deduction amount)

### Group Health Insurance

\*\*These are "budgeted" employer rates for health insurance. Actual employee rates are based on plan and company selected.

<b>Semi Monthly Rates</b>	<b>Account</b> (Object Code)	<b>Medical</b>	<b>Dental</b>	<b>Drug</b>	<b>Total</b>
Full Time – Single	1950	\$153.13	\$12.03	\$35.37	\$200.53
Part Time – Single	1950	\$122.55	\$8.88	\$28.30	\$159.73
Full Time - Dependent	1750	\$71.23	\$5.12	\$16.45	\$92.80
Part Time – Dependent	1750	\$55.97	\$4.48	\$12.93	\$73.38

Thursday, June 19, 2008