

# Fringe Benefit Rates for Fiscal Year 2010

Effective with paycheck issued 7/10/09

<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 2009 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 or immediately if waiver provisions met
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 2/21-11/30/09; this referred to as Non-Taxable GTL
KPERS RETREG	11810	7.57%	4.00%	USS employees first hired before 7/1/09
KPERS RETRE2	11810	7.57%	6.0%	USS employees first hired on/after 7/1/09 participate on date of hire
KPERS RETRET	11810	11.34%	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 2/21-11/30/09; this referred to as Non-Taxable GTL
KS Police & Firemen RETP&F	11880	13.38%	7.0%	Police and Firemen are eligible immediately upon employment
State Leave Payment Reserve Fund STLEAV	11760	0.57%	N/A	All employees are subject to this assessment which funds retiree sick and vacation leave payouts. This is ER cost only.

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KU Leave Payment Reserve Fund KULEAV	11761	0.275%	N/A	All employees are subject to this assessment that funds non-retirement eligible 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
Worker's Compensation Insurance WCI	11970	0.703%	N/A	All employees are covered by Worker's Compensation. This is the employer cost for coverage.
Unemployment Compensation Tax UCI	11980	0.19%	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 (Object Code)</b>	<b>Medical/Drug</b>	<b>Dental</b>	<b>Total</b>
Full Time – Single	11950	\$196.98	\$12.57	\$209.55
Part Time – Single	11950	\$157.64	\$9.28	\$166.92
Full Time - Dependent	11750	\$ 91.63	\$5.35	\$ 96.98
Part Time – Dependent	11750	\$72.00	\$4.68	\$76.68

July 6, 2009