

Fiscal Year 2007-2009
REVISED-Fringe Benefit Rate Table
For the 2nd Year of the Biennium 2008-2009 Beginning October 01, 2008

											TOTAL	Medical/	(EAP)		
<i>The fringe benefit rate in this table is for budgeting and estimating purposes only.</i>											Salary	Dental Ins.	Life	Employee	
											Based	Benefits	Ins. Ben.	Asst. Prog	
Acct	Title/Description	TSA	FIM	FIO	LTD	PER	PES	PEB	UEM	WKA	Benefits	Annual	Annual	Annual	Total
01110	Administrative - Full Time ☒☒	2.00%	1.450%	6.200%	1.140%	6.120%	2.570%	8.350%	0.600%	0.730%	29.160%	\$7,000.00	\$184.80	\$28.08	\$7,212.88
01120	Administrative - Faculty Dept Chair		1.450%	6.200%		6.000%	2.570%	8.350%	0.600%	0.730%	25.900%				
01125	Administrative - Part Time/Casual		1.450%	6.200%					0.600%	0.730%	8.980%				
01110	Executives ☒☒	6.00%	1.450%	6.200%	1.140%	6.360%	2.750%	9.100%	0.600%	0.730%	34.330%	\$7,000.00	\$184.80	\$28.08	\$7,212.88
01170	Confidential - Full Time	2.00%	1.450%	6.200%	1.140%	6.120%	2.570%	8.350%	0.600%	0.730%	29.160%	\$7,000.00	\$184.80	\$28.08	\$7,212.88
01210	Faculty - Full Time		1.450%	6.200%	1.140%	6.000%	2.500%	8.350%	0.600%	0.730%	26.970%	\$7,000.00	\$36.96	\$28.08	\$7,065.04
01240	Faculty -on sabbatical less than full		1.450%	6.200%	1.140%	6.000%	2.500%	8.350%	0.600%	0.730%	26.970%	\$7,000.00	\$36.96	\$28.08	\$7,065.04
01610	ETS - Full Time		1.450%	6.200%	1.140%	6.000%	2.500%	8.350%	0.600%	0.730%	26.970%	\$7,000.00	\$36.96	\$28.08	\$7,065.04
01621	ETS - Part Time (120-179 days)		1.450%	6.200%	1.140%	6.000%	2.500%	8.350%	0.600%	0.730%	26.970%	\$7,000.00	\$36.96	\$28.08	\$7,065.04
01621	ETS - Part Time (less than 120 days)		1.450%	6.200%		6.000%	2.500%	8.350%	0.600%	0.730%	25.830%				
01222	Adjunct Faculty		1.450%	6.200%		3.000%	1.520%	4.820%	0.600%	0.730%	18.320%			\$28.08	\$28.08
01219	4th Term Employment (faculty)		1.450%	6.200%		3.000%	1.520%	4.820%	0.600%	0.730%	18.320%			\$28.08	\$28.08
01319	4th Term Employment (counselors)		1.450%	6.200%		3.000%	1.520%	4.820%	0.600%	0.730%	18.320%		\$36.96	\$28.08	\$65.04
01221	Daily Rate Faculty ⚡⚡		1.450%	6.200%	1.140%	6.000%	2.500%	8.350%	0.600%	0.730%	26.970%	\$7,000.00	\$36.96	\$28.08	\$7,065.04
01522	Casual Help		1.450%	6.200%					0.600%	0.730%	8.980%				
01790	Student Help									0.730%	0.730%				
01510	Classified-Full Time		1.450%	6.200%	1.140%	6.000%	2.500%	8.350%	0.600%	0.730%	26.970%	\$7,000.00	\$73.92	\$28.08	\$7,102.00
01550	Overtime-Classified		1.450%	6.200%		6.000%	2.500%	8.350%	0.600%	0.730%	25.830%				
01521	Classified-PT 600 hrs to 2079 hrs.		1.450%	6.200%	1.140%	6.000%	2.500%	8.350%	0.600%	0.730%	26.970%	\$7,000.00	\$73.92	\$28.08	\$7,102.00
	Monthly benefits (Health Ins.-Med/Dental) is pro-rated based on FTE														
	☒☒Note: Rates <u>does not</u> include provision for the effect of FICA & PERS on TSA earnings.														
	⚡⚡ Daily rate faculty appointed to 2 or more terms is entitled to a monthly benefits.														
	☒ PEB Rate is an internal rate charge to pay for the maturing principal and interest of the Limited Obligation PERS Bond														
	Always check with HR for employee benefit entitlement.														
Acct															
02049	TSA Tax sheltered annuity														
02120	PER PERS-Pick-up by Employer														
02121	PES PERS-Employer														
02210	FBO Health insurance (Medical/Dental)														
02310	WKA Workers Compensation														
02320	FIM FICA - Medicare														
02320	FIO FICA - Social Security Old Age														
02410	LTD Long-Term Disability														
02420	LIF Group Life Insurance														
02610	EAP Employee Assistance Program														
02710	UEM Unemployment														

Fringe Benefit Rate Changes from FY08 to FY09

PEB from 13.2% down to 8.35%
from 7.06% down to 4.82%

☒☒Note: Maximum salary base for 2008 is \$102,300. (maximum FICA at 6.2% of the base salary for 2008 is \$6,343)

☒☒Note: Maximum salary base for 2009 is \$106,800. (maximum FICA at 6.2% of the base salary for 2009 is \$6,622)