

Kansas State University
Summary of Budgeted Annual Fringe Benefit Rates -- University Share

| <u>Fringe Benefit Description</u> | FY 2024 <u>Rates</u> | FY 2025 <u>Rates</u> |
|--|-------------------------|-------------------------|
| Kansas Public Employees Retirement (KPERs) - University Support Staff | 12.57% | 11.54% |
| Death & Disability (D&D)** | 1.00% | 1.00% |
| Total KPERs Rate | 13.57% | 12.54% |
| Regents Retirement - Unclassified | 8.50% | 8.50% |
| Death & Disability (D&D)** | 1.00% | 1.00% |
| Total Regents Rate | 9.50% | 9.50% |
| Kansas Police and Firemen's Retirement (KPFRS) - Regents Law Enforcement | 22.86% | 23.18% |
| <i>Federal Employees Retirement (FERS) - Research & Extension only</i> | 21.20% | 18.40% |
| <i>Civil Service Retirement (CSRS) - Research & Extension only</i> | 7.20% | 7.00% |
| Old Age Survivor's Disability Insurance (subject to max. taxable earnings) | 6.20% | 6.20% |
| Medicare (not subject to max. taxable earnings) | 1.45% | 1.45% |
| Total Rate (FICA) | 7.65% | 7.65% |
| OASDI Maximum Amount of Taxable Earnings - July 1-December 31 | \$160,200 | \$167,700 |
| OASDI Maximum Amount of Taxable Earnings - January 1-June 30 | \$167,700 | \$174,900 |
| Single Health Insurance, Full Time - Fiscal Year (24 pay periods) | \$8,994 | \$9,436 |
| Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods) | \$4,170 | \$4,375 |
| Combined Family Total, Full Time - Fiscal Year | \$13,164 | \$13,811 |
| Single Health Insurance, Part Time - Fiscal Year (24 pay periods) | \$7,299 | \$7,656 |
| Dependent Health Insurance, Part Time - Fiscal Year (24 pay periods) | \$3,295 | \$3,457 |
| Combined Family Total, Part Time - Fiscal Year | \$10,594 | \$11,113 |
| Healthy Kids Health Insurance, Full Time - Fiscal Year (24 pay periods) | \$13,952 | \$14,638 |
| Healthy Kids Health Insurance, Part Time - Fiscal Year (24 pay periods) | \$11,247 | \$11,800 |
| <i>Federal Group Health, Single - Research & Extension only (26 pay periods)</i> | \$6,753 | \$6,753 |
| <i>Federal Group Health, Dependent - Research & Extension only (26 pay periods)</i> | \$9,144 | \$9,144 |
| <i>Combined Family Total - Research & Extension only</i> | \$15,897 | \$15,897 |
| Workers' Compensation (all three subagencies) | 0.289% | 0.273% |
| Unemployment Insurance | 0.000% | 0.000% |
| State Leave Payment Reserve | 0.720% | 0.560% |
| Shift Differential: Non-KAPE Covered Employees - per hour* | \$0.30 | \$0.40 |
| Shift Differential: KAPE Covered Employees - per hour* | \$0.50 | \$0.60 |
| Total Unclassified, <u>Without</u> Group Health Insurance | 18.16% | 17.98% |
| Total University Support Staff (except police), <u>Without</u> Group Health Insurance | 22.23% | 21.02% |
| Total Police, <u>Without</u> Group Health Insurance | 31.52% | 31.66% |
| Total Budgeted For Students (0.0% on FICA and UI; 100% on WC, SLRA) | 1.01% | 0.83% |

*Technically not a fringe benefit.

All rates per State of Kansas Division of Budget Cost Indices except Research & Extension rates which are per Geneva Jahnke.