

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

<u>Fringe Benefit Description</u>	FY 2024 Rates	<i>Estimated</i> FY 2025 Rates
Kansas Public Employees Retirement (KPERs) - University Support Staff	12.57%	11.42%
Death & Disability (D&D)**	1.00%	1.00%
Total KPERs Rate	13.57%	12.42%
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%	23.11%
<i>Federal Employees Retirement (FERS) - Research & Extension only</i>	<i>21.20%</i>	<i>21.20%</i>
<i>Civil Service Retirement (CSRS) - Research & Extension only</i>	<i>7.20%</i>	<i>7.20%</i>
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	\$9,400
Dependent Health Insurance, Full Time - Fiscal Year (24 pay periods)	\$4,170	\$4,375
Combined Family Total, Full Time - Fiscal Year	\$13,164	\$13,775
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>	<i>\$6,753</i>	<i>\$6,753</i>
<i>Federal Group Health, Dependent - Research & Extension only (26 pay periods)</i>	<i>\$9,144</i>	<i>\$9,144</i>
<i>Combined Family Total - Research & Extension only</i>	<i>\$15,897</i>	<i>\$15,897</i>
Workers' Compensation (all three subagencies)	0.289%	0.273%
Unemployment Insurance	0.000%	0.060%
State Leave Payment Reserve	0.720%	0.720%
Shift Differential: Non-KAPE Covered Employees - per hour*	\$0.40	\$0.40
Shift Differential: KAPE Covered Employees - per hour*	\$0.60	\$0.60
Total Unclassified, <u>Without</u> Group Health Insurance	18.16%	18.20%
Total University Support Staff (except police), <u>Without</u> Group Health Insurance	22.23%	21.12%
Total Police, <u>Without</u> Group Health Insurance	31.52%	31.81%
Total Budgeted For Students (0.0% on FICA and UI; 100% on WC, SLRA)	1.01%	0.99%

*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.