

Lewis-Clark State College  
 Personnel Benefit Rates  
**FY 2005**

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COMPONENT	EXEMPT	CLASSIFIED	IRREGULAR HELP <sup>2</sup>
FICA (SOCIAL SECURITY) <sup>1</sup>	7.65%	7.65%	7.65%
UNEMPLOYMENT INSURANCE	0.46%	0.46%	0.46%
LIFE INS., AD&D, DISAB. INS.	1.10%	1.10%	0.00%
RETIREMENT	10.84%	10.39%	0.00%
SICK LEAVE	0.65%	0.65%	0.65%
WORKMAN'S COMPENSATION	0.61%	0.61%	0.61%
<u>PERSONNEL COMMISSION</u>	0.00%	0.62%	0.00%
<u>SUBTOTAL, SALARY-DRIVEN</u>	<u>21.31%</u>	<u>21.48%</u>	<u>9.37%</u>
PLUS HEALTH INSURANCE	\$6,493.00	\$6,493.00	

<sup>1</sup>For FY2004, estimated FICA maximum is \$89,700.

<sup>2</sup>Applies to appointments less than half time, including part-time staff and part-time students

[www.lcsc.edu/adminservices/budget-office.htm](http://www.lcsc.edu/adminservices/budget-office.htm)