

Lewis-Clark State College Personnel Benefit Rates

Issued: 7/30/2022

FY 2024 (Proposed Pending Legislative Action)

¹For FY2024, estimated FICA maximum is \$147,000

²Applies to benefit eligible positions, whether on or off contract

³Applies to non-benefit eligible positions, including part-time staff and part-time students

⁴Applies to student non-benefit eligible positions working during the Academic Year

⁵ The amount of \$13,750 is the annual health insurance amount for full-time employees (30-40 hrs/wk). The annual health insurance amount for part-time employees is \$11,000 (20-29.9 hrs/wk).

COMPONENT	EXEMPT ²	CLASSIFIED ²	IRREGULAR HELP ³	STUDENT IRREGULAR HELP ⁴
FICA (SOCIAL SECURITY) ¹	7.65%	7.65%	7.65%	0.00%
UNEMPLOYMENT INSURANCE	0.00%	0.00%	0.00%	0.00%
LIFE INS., AD&D, DISAB. INS.	0.72%	0.72%	0.00%	0.00%
RETIREMENT	11.18%	11.18%	0.00%	0.00%
SICK LEAVE	0.00%	0.00%	0.00%	0.00%
WORKMAN'S COMPENSATION	1.17%	1.17%	1.17%	1.17%
PERSONNEL COMMISSION	0.00%	0.55%	0.00%	0.00%
SUBTOTAL, SALARY-DRIVEN	20.72%	21.27%	8.82%	1.17%
PLUS HEALTH INSURANCE ⁵	\$13,750.00	\$13,750.00		

Effective in November 2009, the Idaho Department of Administration implemented changes to the health insurance benefits for part-year/part-time employees. Based upon the number of hours worked per week, part-year/part-time employees are now required to pay a portion of the State's contribution for their group health insurance benefits.

Please contact HRS or the Budget Office for information regarding part-time/part-year employee health insurance benefits.

End of worksheet

FY2024 PROPOSED Fringe Benefit Costs

Full-time Exempt Staff/Faculty

Effective July 1, 2023

FY23 Exempt Staff Minimum

Annual Salary	FICA 7.65%	Unemp. 0.00%	Life, ADD Disab. 0.72%	Retirement 11.18%	Sick Leave 0.00%	Workman's Comp 1.17%	Pers. Comm. 0.00%	Health \$1,145.84/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
30,000	2,295	0	216	3,354	0	351	0	13,750	19,966	49,966	67%
30,805	2,357	0	222	3,444	0	360	0	13,750	20,133	50,938	65%
31,000	2,372	0	224	3,466	0	363	0	13,750	20,174	51,174	65%
32,000	2,448	0	231	3,578	0	374	0	13,750	20,381	52,381	64%
33,000	2,525	0	238	3,689	0	386	0	13,750	20,588	53,588	62%
34,000	2,601	0	245	3,801	0	398	0	13,750	20,795	54,795	61%
35,000	2,678	0	252	3,913	0	410	0	13,750	21,002	56,002	60%
36,000	2,754	0	260	4,025	0	421	0	13,750	21,210	57,210	59%
37,000	2,831	0	267	4,137	0	433	0	13,750	21,417	58,417	58%
38,000	2,907	0	274	4,248	0	445	0	13,750	21,624	59,624	57%
39,000	2,984	0	281	4,360	0	456	0	13,750	21,831	60,831	56%
40,000	3,060	0	288	4,472	0	468	0	13,750	22,038	62,038	55%
41,000	3,137	0	296	4,584	0	480	0	13,750	22,246	63,246	54%
42,453	3,248	0	306	4,746	0	497	0	13,750	22,547	65,000	53%
42,000	3,213	0	303	4,696	0	491	0	13,750	22,453	64,453	53%
43,000	3,290	0	310	4,807	0	503	0	13,750	22,660	65,660	53%
44,000	3,366	0	317	4,919	0	515	0	13,750	22,867	66,867	52%
45,000	3,443	0	324	5,031	0	527	0	13,750	23,074	68,074	51%
46,000	3,519	0	332	5,143	0	538	0	13,750	23,282	69,282	51%
47,000	3,596	0	339	5,255	0	550	0	13,750	23,489	70,489	50%
48,000	3,672	0	346	5,366	0	562	0	13,750	23,696	71,696	49%
49,000	3,749	0	353	5,478	0	573	0	13,750	23,903	72,903	49%
50,000	3,825	0	361	5,590	0	585	0	13,750	24,111	74,111	48%
51,000	3,902	0	368	5,702	0	597	0	13,750	24,318	75,318	48%
52,000	3,978	0	375	5,814	0	608	0	13,750	24,525	76,525	47%
53,000	4,055	0	382	5,925	0	620	0	13,750	24,732	77,732	47%
54,000	4,131	0	389	6,037	0	632	0	13,750	24,939	78,939	46%
55,000	4,208	0	397	6,149	0	644	0	13,750	25,147	80,147	46%
56,000	4,284	0	404	6,261	0	655	0	13,750	25,354	81,354	45%
57,000	4,361	0	411	6,373	0	667	0	13,750	25,561	82,561	45%
58,000	4,437	0	418	6,484	0	679	0	13,750	25,768	83,768	44%
59,000	4,514	0	425	6,596	0	690	0	13,750	25,975	84,975	44%
60,000	4,590	0	433	6,708	0	702	0	13,750	26,183	86,183	44%
61,000	4,667	0	440	6,820	0	714	0	13,750	26,390	87,390	43%
62,000	4,743	0	447	6,932	0	725	0	13,750	26,597	88,597	43%
63,000	4,820	0	454	7,043	0	737	0	13,750	26,804	89,804	43%
64,000	4,896	0	461	7,155	0	749	0	13,750	27,011	91,011	42%
65,000	4,973	0	469	7,267	0	761	0	13,750	27,219	92,219	42%
66,000	5,049	0	476	7,379	0	772	0	13,750	27,426	93,426	42%
67,000	5,126	0	483	7,491	0	784	0	13,750	27,633	94,633	41%
68,000	5,202	0	490	7,602	0	796	0	13,750	27,840	95,840	41%
69,000	5,279	0	497	7,714	0	807	0	13,750	28,047	97,047	41%
70,000	5,355	0	505	7,826	0	819	0	13,750	28,255	98,255	40%

End of worksheet

FY2024 PROPOSED Fringe Benefit Costs

Full-time Classified Staff

Effective July 1, 2023

Annual Salary	FICA 7.65%	Unemp. 0.00%	Life, ADD Disab. 0.72%	Retirement 11.18%	Sick Leave 0.00%	Workman's Comp 1.17%	Pers. Comm. 0.55%	Health \$1,145.84/mtl	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
15,000	1,148	0	108	1,677	0	176	83	13,750	16,941	31,941	113%
16,000	1,224	0	115	1,789	0	187	89	13,750	17,154	33,154	107%
17,000	1,301	0	123	1,901	0	199	94	13,750	17,367	34,367	102%
18,000	1,377	0	130	2,012	0	211	100	13,750	17,579	35,579	98%
19,000	1,454	0	137	2,124	0	222	105	13,750	17,792	36,792	94%
20,000	1,530	0	144	2,236	0	234	111	13,750	18,005	38,005	90%
21,000	1,607	0	151	2,348	0	246	116	13,750	18,218	39,218	87%
22,000	1,683	0	159	2,460	0	257	122	13,750	18,430	40,430	84%
23,000	1,760	0	166	2,571	0	269	127	13,750	18,643	41,643	81%
24,000	1,836	0	173	2,683	0	281	133	13,750	18,856	42,856	79%
25,000	1,913	0	180	2,795	0	293	138	13,750	19,069	44,069	76%
26,000	1,989	0	187	2,907	0	304	144	13,750	19,281	45,281	74%
27,000	2,066	0	195	3,019	0	316	149	13,750	19,494	46,494	72%
28,000	2,142	0	202	3,130	0	328	155	13,750	19,707	47,707	70%
29,000	2,219	0	209	3,242	0	339	161	13,750	19,920	48,920	69%
30,000	2,295	0	216	3,354	0	351	166	13,750	20,132	50,132	67%
31,000	2,372	0	224	3,466	0	363	172	13,750	20,345	51,345	66%
32,000	2,448	0	231	3,578	0	374	177	13,750	20,558	52,558	64%
33,000	2,525	0	238	3,689	0	386	183	13,750	20,771	53,771	63%
34,000	2,601	0	245	3,801	0	398	188	13,750	20,983	54,983	62%
35,000	2,678	0	252	3,913	0	410	194	13,750	21,196	56,196	61%
36,000	2,754	0	260	4,025	0	421	199	13,750	21,409	57,409	59%
37,000	2,831	0	267	4,137	0	433	205	13,750	21,622	58,622	58%
38,000	2,907	0	274	4,248	0	445	210	13,750	21,834	59,834	57%
39,000	2,984	0	281	4,360	0	456	216	13,750	22,047	61,047	57%
40,000	3,060	0	288	4,472	0	468	221	13,750	22,260	62,260	56%
41,000	3,137	0	296	4,584	0	480	227	13,750	22,473	63,473	55%
42,000	3,213	0	303	4,696	0	491	232	13,750	22,685	64,685	54%
43,000	3,290	0	310	4,807	0	503	238	13,750	22,898	65,898	53%
44,000	3,366	0	317	4,919	0	515	244	13,750	23,111	67,111	53%
45,000	3,443	0	324	5,031	0	527	249	13,750	23,324	68,324	52%
46,000	3,519	0	332	5,143	0	538	255	13,750	23,536	69,536	51%
47,000	3,596	0	339	5,255	0	550	260	13,750	23,749	70,749	51%
48,000	3,672	0	346	5,366	0	562	266	13,750	23,962	71,962	50%
49,000	3,749	0	353	5,478	0	573	271	13,750	24,175	73,175	49%
50,000	3,825	0	361	5,590	0	585	277	13,750	24,387	74,387	49%
51,000	3,902	0	368	5,702	0	597	282	13,750	24,600	75,600	48%
52,000	3,978	0	375	5,814	0	608	288	13,750	24,813	76,813	48%
53,000	4,055	0	382	5,925	0	620	293	13,750	25,025	78,025	47%
54,000	4,131	0	389	6,037	0	632	299	13,750	25,238	79,238	47%
55,000	4,208	0	397	6,149	0	644	304	13,750	25,451	80,451	46%
56,000	4,284	0	404	6,261	0	655	310	13,750	25,664	81,664	46%
57,000	4,361	0	411	6,373	0	667	315	13,750	25,876	82,876	45%
58,000	4,437	0	418	6,484	0	679	321	13,750	26,089	84,089	45%
59,000	4,514	0	425	6,596	0	690	327	13,750	26,302	85,302	45%
60,000	4,590	0	433	6,708	0	702	332	13,750	26,515	86,515	44%

End of worksheet