

Lewis-Clark State College Personnel Benefit Rates

Issued: 4/11/2023

FY 2024 - FINAL RATES

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	10.84%	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%	0.65%	0.00%	0.00%
SUBTOTAL, SALARY-DRIVEN	20.38%	21.37%	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 FINAL Fringe Benefit Costs

Full-time Exempt Staff/Faculty

Effective July 1, 2023

FY24 Exempt Staff Minimum

Annual Salary	FICA 7.65%	Unemp. 0.00%	Life, ADD Disab. 0.72%	Retirement 10.84%	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	3,252	0	351	0	13,750	19,864	49,864	66%
30,805	2,357	0	222	3,339	0	360	0	13,750	20,028	50,833	65%
31,000	2,372	0	224	3,360	0	363	0	13,750	20,068	51,068	65%
32,000	2,448	0	231	3,469	0	374	0	13,750	20,272	52,272	63%
33,000	2,525	0	238	3,577	0	386	0	13,750	20,476	53,476	62%
34,000	2,601	0	245	3,686	0	398	0	13,750	20,680	54,680	61%
35,000	2,678	0	252	3,794	0	410	0	13,750	20,883	55,883	60%
36,000	2,754	0	260	3,902	0	421	0	13,750	21,087	57,087	59%
37,000	2,831	0	267	4,011	0	433	0	13,750	21,291	58,291	58%
38,000	2,907	0	274	4,119	0	445	0	13,750	21,495	59,495	57%
39,000	2,984	0	281	4,228	0	456	0	13,750	21,699	60,699	56%
40,000	3,060	0	288	4,336	0	468	0	13,750	21,902	61,902	55%
41,000	3,137	0	296	4,444	0	480	0	13,750	22,106	63,106	54%
42,000	3,213	0	303	4,553	0	491	0	13,750	22,310	64,310	53%
43,000	3,290	0	310	4,661	0	503	0	13,750	22,514	65,514	52%
44,000	3,366	0	317	4,770	0	515	0	13,750	22,718	66,718	52%
45,000	3,443	0	324	4,878	0	527	0	13,750	22,921	67,921	51%
46,000	3,519	0	332	4,986	0	538	0	13,750	23,125	69,125	50%
46,050	3,523	0	332	4,992	0	539	0	13,750	23,135	69,185	50%
47,000	3,596	0	339	5,095	0	550	0	13,750	23,329	70,329	50%
48,000	3,672	0	346	5,203	0	562	0	13,750	23,533	71,533	49%
49,000	3,749	0	353	5,312	0	573	0	13,750	23,737	72,737	48%
50,000	3,825	0	361	5,420	0	585	0	13,750	23,941	73,941	48%
51,000	3,902	0	368	5,528	0	597	0	13,750	24,144	75,144	47%
52,000	3,978	0	375	5,637	0	608	0	13,750	24,348	76,348	47%
53,000	4,055	0	382	5,745	0	620	0	13,750	24,552	77,552	46%
54,000	4,131	0	389	5,854	0	632	0	13,750	24,756	78,756	46%
55,000	4,208	0	397	5,962	0	644	0	13,750	24,960	79,960	45%
56,000	4,284	0	404	6,070	0	655	0	13,750	25,163	81,163	45%
57,000	4,361	0	411	6,179	0	667	0	13,750	25,367	82,367	45%
58,000	4,437	0	418	6,287	0	679	0	13,750	25,571	83,571	44%
59,000	4,514	0	425	6,396	0	690	0	13,750	25,775	84,775	44%
60,000	4,590	0	433	6,504	0	702	0	13,750	25,979	85,979	43%
61,000	4,667	0	440	6,612	0	714	0	13,750	26,182	87,182	43%
62,000	4,743	0	447	6,721	0	725	0	13,750	26,386	88,386	43%
63,000	4,820	0	454	6,829	0	737	0	13,750	26,590	89,590	42%
64,000	4,896	0	461	6,938	0	749	0	13,750	26,794	90,794	42%
65,000	4,973	0	469	7,046	0	761	0	13,750	26,998	91,998	42%
66,000	5,049	0	476	7,154	0	772	0	13,750	27,201	93,201	41%
67,000	5,126	0	483	7,263	0	784	0	13,750	27,405	94,405	41%
68,000	5,202	0	490	7,371	0	796	0	13,750	27,609	95,609	41%
69,000	5,279	0	497	7,480	0	807	0	13,750	27,813	96,813	40%
70,000	5,355	0	505	7,588	0	819	0	13,750	28,017	98,017	40%

End of worksheet

FY2024 FINAL 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. 0.65%	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	98	13,750	16,956	31,956	113%
16,000	1,224	0	115	1,789	0	187	104	13,750	17,169	33,169	107%
17,000	1,301	0	123	1,901	0	199	111	13,750	17,383	34,383	102%
18,000	1,377	0	130	2,012	0	211	117	13,750	17,597	35,597	98%
19,000	1,454	0	137	2,124	0	222	124	13,750	17,810	36,810	94%
20,000	1,530	0	144	2,236	0	234	130	13,750	18,024	38,024	90%
21,000	1,607	0	151	2,348	0	246	137	13,750	18,238	39,238	87%
22,000	1,683	0	159	2,460	0	257	143	13,750	18,452	40,452	84%
23,000	1,760	0	166	2,571	0	269	150	13,750	18,665	41,665	81%
24,000	1,836	0	173	2,683	0	281	156	13,750	18,879	42,879	79%
25,000	1,913	0	180	2,795	0	293	163	13,750	19,093	44,093	76%
26,000	1,989	0	187	2,907	0	304	169	13,750	19,306	45,306	74%
27,000	2,066	0	195	3,019	0	316	176	13,750	19,520	46,520	72%
28,000	2,142	0	202	3,130	0	328	182	13,750	19,734	47,734	70%
29,000	2,219	0	209	3,242	0	339	189	13,750	19,948	48,948	69%
30,000	2,295	0	216	3,354	0	351	195	13,750	20,161	50,161	67%
31,000	2,372	0	224	3,466	0	363	202	13,750	20,375	51,375	66%
32,000	2,448	0	231	3,578	0	374	208	13,750	20,589	52,589	64%
33,000	2,525	0	238	3,689	0	386	215	13,750	20,802	53,802	63%
34,000	2,601	0	245	3,801	0	398	221	13,750	21,016	55,016	62%
35,000	2,678	0	252	3,913	0	410	228	13,750	21,230	56,230	61%
36,000	2,754	0	260	4,025	0	421	234	13,750	21,444	57,444	60%
37,000	2,831	0	267	4,137	0	433	241	13,750	21,657	58,657	59%
38,000	2,907	0	274	4,248	0	445	247	13,750	21,871	59,871	58%
39,000	2,984	0	281	4,360	0	456	254	13,750	22,085	61,085	57%
40,000	3,060	0	288	4,472	0	468	260	13,750	22,298	62,298	56%
41,000	3,137	0	296	4,584	0	480	267	13,750	22,512	63,512	55%
42,000	3,213	0	303	4,696	0	491	273	13,750	22,726	64,726	54%
43,000	3,290	0	310	4,807	0	503	280	13,750	22,940	65,940	53%
44,000	3,366	0	317	4,919	0	515	286	13,750	23,153	67,153	53%
45,000	3,443	0	324	5,031	0	527	293	13,750	23,367	68,367	52%
46,000	3,519	0	332	5,143	0	538	299	13,750	23,581	69,581	51%
47,000	3,596	0	339	5,255	0	550	306	13,750	23,794	70,794	51%
48,000	3,672	0	346	5,366	0	562	312	13,750	24,008	72,008	50%
49,000	3,749	0	353	5,478	0	573	319	13,750	24,222	73,222	49%
50,000	3,825	0	361	5,590	0	585	325	13,750	24,436	74,436	49%
51,000	3,902	0	368	5,702	0	597	332	13,750	24,649	75,649	48%
52,000	3,978	0	375	5,814	0	608	338	13,750	24,863	76,863	48%
53,000	4,055	0	382	5,925	0	620	345	13,750	25,077	78,077	47%
54,000	4,131	0	389	6,037	0	632	351	13,750	25,290	79,290	47%
55,000	4,208	0	397	6,149	0	644	358	13,750	25,504	80,504	46%
56,000	4,284	0	404	6,261	0	655	364	13,750	25,718	81,718	46%
57,000	4,361	0	411	6,373	0	667	371	13,750	25,931	82,931	45%
58,000	4,437	0	418	6,484	0	679	377	13,750	26,145	84,145	45%
59,000	4,514	0	425	6,596	0	690	384	13,750	26,359	85,359	45%
60,000	4,590	0	433	6,708	0	702	390	13,750	26,573	86,573	44%

End or worksheet