

Lewis-Clark State College Personnel Benefit Rates
FY 2015 (FINAL)

Issued: 3/19/2014

¹For FY2015, FICA maximum is \$113,700

²Applies to non-benefit eligible positions, including part-time staff and part-time students

³ The amount of \$10,550 is the annual health insurance amount for full-time employees.

COMPONENT	IRREGULAR		
	EXEMPT	CLASSIFIED	HELP ²
FICA (SOCIAL SECURITY) ¹	7.65%	7.65%	7.65%
UNEMPLOYMENT INSURANCE	0.30%	0.30%	0.30%
LIFE INS., AD&D, DISAB. INS.	0.68%	0.68%	0.00%
RETIREMENT	10.84%	11.32%	0.00%
SICK LEAVE	0.65%	0.65%	0.00%
WORKMAN'S COMPENSATION	0.56%	0.56%	0.56%
PERSONNEL COMMISSION	0.00%	0.55%	0.00%
SUBTOTAL, SALARY-DRIVEN	20.68%	21.71%	8.51%
PLUS HEALTH INSURANCE ³	\$10,550.00	\$10,550.00	\$0.00

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

FY2015 Fringe Benefit Costs

Full-time Exempt Staff/Faculty

Effective June 8, 2014

*Exempt Staff Minimum

Annual Salary	FICA 7.65%	Unemp. 0.30%	Life, ADD		Sick Leave 0.65%	Workman's Comp 0.56%	Pers. Comm. 0.00%	Health \$879/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
			Disab. 0.68%	Retirement 10.84%							
30,000	2,295	90	203	3,252	195	168	0	10,550	16,753	46,753	56%
30,805	2,357	92	208	3,339	200	173	0	10,550	16,919	47,724	55%
31,000	2,372	93	209	3,360	202	174	0	10,550	16,959	47,959	55%
32,000	2,448	96	216	3,469	208	179	0	10,550	17,166	49,166	54%
33,000	2,525	99	223	3,577	215	185	0	10,550	17,373	50,373	53%
34,000	2,601	102	230	3,686	221	190	0	10,550	17,580	51,580	52%
*34,861	2,667	105	235	3,779	227	195	0	10,550	17,757	52,618	51%
35,000	2,678	105	236	3,794	228	196	0	10,550	17,786	52,786	51%
36,000	2,754	108	243	3,902	234	202	0	10,550	17,993	53,993	50%
37,000	2,831	111	250	4,011	241	207	0	10,550	18,200	55,200	49%
38,000	2,907	114	257	4,119	247	213	0	10,550	18,407	56,407	48%
39,000	2,984	117	263	4,228	254	218	0	10,550	18,613	57,613	48%
40,000	3,060	120	270	4,336	260	224	0	10,550	18,820	58,820	47%
41,000	3,137	123	277	4,444	267	230	0	10,550	19,027	60,027	46%
42,000	3,213	126	284	4,553	273	235	0	10,550	19,234	61,234	46%
43,000	3,290	129	290	4,661	280	241	0	10,550	19,440	62,440	45%
44,000	3,366	132	297	4,770	286	246	0	10,550	19,647	63,647	45%
45,000	3,443	135	304	4,878	293	252	0	10,550	19,854	64,854	44%
46,000	3,519	138	311	4,986	299	258	0	10,550	20,061	66,061	44%
47,000	3,596	141	317	5,095	306	263	0	10,550	20,267	67,267	43%
48,000	3,672	144	324	5,203	312	269	0	10,550	20,474	68,474	43%
49,000	3,749	147	331	5,312	319	274	0	10,550	20,681	69,681	42%
50,000	3,825	150	338	5,420	325	280	0	10,550	20,888	70,888	42%
51,000	3,902	153	344	5,528	332	286	0	10,550	21,094	72,094	41%
52,000	3,978	156	351	5,637	338	291	0	10,550	21,301	73,301	41%
53,000	4,055	159	358	5,745	345	297	0	10,550	21,508	74,508	41%
54,000	4,131	162	365	5,854	351	302	0	10,550	21,715	75,715	40%
55,000	4,208	165	371	5,962	358	308	0	10,550	21,921	76,921	40%
56,000	4,284	168	378	6,070	364	314	0	10,550	22,128	78,128	40%
57,000	4,361	171	385	6,179	371	319	0	10,550	22,335	79,335	39%
58,000	4,437	174	392	6,287	377	325	0	10,550	22,542	80,542	39%
59,000	4,514	177	398	6,396	384	330	0	10,550	22,748	81,748	39%
60,000	4,590	180	405	6,504	390	336	0	10,550	22,955	82,955	38%
61,000	4,667	183	412	6,612	397	342	0	10,550	23,162	84,162	38%
62,000	4,743	186	419	6,721	403	347	0	10,550	23,369	85,369	38%
63,000	4,820	189	425	6,829	410	353	0	10,550	23,575	86,575	37%
64,000	4,896	192	432	6,938	416	358	0	10,550	23,782	87,782	37%
65,000	4,973	195	439	7,046	423	364	0	10,550	23,989	88,989	37%
66,000	5,049	198	446	7,154	429	370	0	10,550	24,196	90,196	37%
67,000	5,126	201	452	7,263	436	375	0	10,550	24,402	91,402	36%
68,000	5,202	204	459	7,371	442	381	0	10,550	24,609	92,609	36%
69,000	5,279	207	466	7,480	449	386	0	10,550	24,816	93,816	36%
70,000	5,355	210	473	7,588	455	392	0	10,550	25,023	95,023	36%

End of worksheet

FY2015 Fringe Benefit Costs

Full-time Classified Staff

Effective June 8, 2014

Annual Salary	FICA 7.65%	Unemp. 0.30%	Life, ADD Disab. 0.68%	Retirement 11.32%	Sick Leave 0.65%	Workman's Comp 0.56%	Pers. Comm. 0.55%	Health \$879/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
15,000	1,148	45	101	1,698	98	84	83	10,550	13,806	28,806	92%
16,000	1,224	48	108	1,811	104	90	89	10,550	14,023	30,023	88%
17,000	1,301	51	115	1,924	111	95	94	10,550	14,240	31,240	84%
18,000	1,377	54	122	2,038	117	101	100	10,550	14,458	32,458	80%
19,000	1,454	57	128	2,151	124	106	105	10,550	14,675	33,675	77%
20,000	1,530	60	135	2,264	130	112	111	10,550	14,892	34,892	74%
21,000	1,607	63	142	2,377	137	118	116	10,550	15,109	36,109	72%
22,000	1,683	66	149	2,490	143	123	122	10,550	15,326	37,326	70%
23,000	1,760	69	155	2,604	150	129	127	10,550	15,543	38,543	68%
24,000	1,836	72	162	2,717	156	134	133	10,550	15,760	39,760	66%
25,000	1,913	75	169	2,830	163	140	138	10,550	15,977	40,977	64%
26,000	1,989	78	176	2,943	169	146	144	10,550	16,194	42,194	62%
27,000	2,066	81	182	3,056	176	151	149	10,550	16,411	43,411	61%
28,000	2,142	84	189	3,170	182	157	155	10,550	16,628	44,628	59%
29,000	2,219	87	196	3,283	189	162	161	10,550	16,845	45,845	58%
30,000	2,295	90	203	3,396	195	168	166	10,550	17,063	47,063	57%
31,000	2,372	93	209	3,509	202	174	172	10,550	17,280	48,280	56%
32,000	2,448	96	216	3,622	208	179	177	10,550	17,497	49,497	55%
33,000	2,525	99	223	3,736	215	185	183	10,550	17,714	50,714	54%
34,000	2,601	102	230	3,849	221	190	188	10,550	17,931	51,931	53%
35,000	2,678	105	236	3,962	228	196	194	10,550	18,148	53,148	52%
36,000	2,754	108	243	4,075	234	202	199	10,550	18,365	54,365	51%
37,000	2,831	111	250	4,188	241	207	205	10,550	18,582	55,582	50%
38,000	2,907	114	257	4,302	247	213	210	10,550	18,799	56,799	49%
39,000	2,984	117	263	4,415	254	218	216	10,550	19,016	58,016	49%
40,000	3,060	120	270	4,528	260	224	221	10,550	19,233	59,233	48%
41,000	3,137	123	277	4,641	267	230	227	10,550	19,450	60,450	47%
42,000	3,213	126	284	4,754	273	235	232	10,550	19,668	61,668	47%
43,000	3,290	129	290	4,868	280	241	238	10,550	19,885	62,885	46%
44,000	3,366	132	297	4,981	286	246	244	10,550	20,102	64,102	46%
45,000	3,443	135	304	5,094	293	252	249	10,550	20,319	65,319	45%
46,000	3,519	138	311	5,207	299	258	255	10,550	20,536	66,536	45%
47,000	3,596	141	317	5,320	306	263	260	10,550	20,753	67,753	44%
48,000	3,672	144	324	5,434	312	269	266	10,550	20,970	68,970	44%
49,000	3,749	147	331	5,547	319	274	271	10,550	21,187	70,187	43%
50,000	3,825	150	338	5,660	325	280	277	10,550	21,404	71,404	43%
51,000	3,902	153	344	5,773	332	286	282	10,550	21,621	72,621	42%
52,000	3,978	156	351	5,886	338	291	288	10,550	21,838	73,838	42%
53,000	4,055	159	358	6,000	345	297	293	10,550	22,056	75,056	42%
54,000	4,131	162	365	6,113	351	302	299	10,550	22,273	76,273	41%
55,000	4,208	165	371	6,226	358	308	304	10,550	22,490	77,490	41%
56,000	4,284	168	378	6,339	364	314	310	10,550	22,707	78,707	41%
57,000	4,361	171	385	6,452	371	319	315	10,550	22,924	79,924	40%
58,000	4,437	174	392	6,566	377	325	321	10,550	23,141	81,141	40%
59,000	4,514	177	398	6,679	384	330	327	10,550	23,358	82,358	40%
60,000	4,590	180	405	6,792	390	336	332	10,550	23,575	83,575	39%

End of worksheet