

**Lewis-Clark State College Personnel Benefit Rates
FY 2016 (FINAL)**

Issued: 2/19/2015

¹For FY2016, estimated FICA maximum is \$117,000

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

³ The amount of \$11,200 is the annual health insurance amount for full-time employees.

COMPONENT	EXEMPT	CLASSIFIED	IRREGULAR HELP ²
FICA (SOCIAL SECURITY) ¹	7.65%	7.65%	7.65%
UNEMPLOYMENT INSURANCE	0.17%	0.17%	0.17%
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	0.72%	0.72%	0.72%
PERSONNEL COMMISSION	0.00%	0.55%	0.00%
SUBTOTAL, SALARY-DRIVEN	20.71%	21.74%	8.54%
PLUS HEALTH INSURANCE ³	\$11,200.00	\$11,200.00	\$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

FY2016 Fringe Benefit Costs

Full-time Exempt Staff/Faculty

Effective July 1, 2015

*Exempt Staff Minimum

Annual Salary	FICA 7.65%	Unemp. 0.17%	Life, ADD Disab. 0.68%	Retirement 10.84%	Sick Leave 0.65%	Workman's Comp 0.72%	Pers. Comm. 0.00%	Health \$933/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
30,000	2,295	51	203	3,252	195	216	0	11,200	17,412	47,412	58%
30,805	2,357	52	208	3,339	200	222	0	11,200	17,578	48,383	57%
31,000	2,372	53	209	3,360	202	223	0	11,200	17,619	48,619	57%
32,000	2,448	54	216	3,469	208	230	0	11,200	17,826	49,826	56%
33,000	2,525	56	223	3,577	215	238	0	11,200	18,033	51,033	55%
34,000	2,601	58	230	3,686	221	245	0	11,200	18,240	52,240	54%
35,000	2,678	60	236	3,794	228	252	0	11,200	18,447	53,447	53%
*35,901	2,746	61	242	3,892	233	258	0	11,200	18,633	54,534	52%
36,000	2,754	61	243	3,902	234	259	0	11,200	18,654	54,654	52%
37,000	2,831	63	250	4,011	241	266	0	11,200	18,861	55,861	51%
38,000	2,907	65	257	4,119	247	274	0	11,200	19,068	57,068	50%
39,000	2,984	66	263	4,228	254	281	0	11,200	19,275	58,275	49%
40,000	3,060	68	270	4,336	260	288	0	11,200	19,482	59,482	49%
41,000	3,137	70	277	4,444	267	295	0	11,200	19,689	60,689	48%
42,000	3,213	71	284	4,553	273	302	0	11,200	19,896	61,896	47%
43,000	3,290	73	290	4,661	280	310	0	11,200	20,103	63,103	47%
44,000	3,366	75	297	4,770	286	317	0	11,200	20,310	64,310	46%
45,000	3,443	77	304	4,878	293	324	0	11,200	20,517	65,517	46%
46,000	3,519	78	311	4,986	299	331	0	11,200	20,724	66,724	45%
47,000	3,596	80	317	5,095	306	338	0	11,200	20,931	67,931	45%
48,000	3,672	82	324	5,203	312	346	0	11,200	21,138	69,138	44%
49,000	3,749	83	331	5,312	319	353	0	11,200	21,345	70,345	44%
50,000	3,825	85	338	5,420	325	360	0	11,200	21,553	71,553	43%
51,000	3,902	87	344	5,528	332	367	0	11,200	21,760	72,760	43%
52,000	3,978	88	351	5,637	338	374	0	11,200	21,967	73,967	42%
53,000	4,055	90	358	5,745	345	382	0	11,200	22,174	75,174	42%
54,000	4,131	92	365	5,854	351	389	0	11,200	22,381	76,381	41%
55,000	4,208	94	371	5,962	358	396	0	11,200	22,588	77,588	41%
56,000	4,284	95	378	6,070	364	403	0	11,200	22,795	78,795	41%
57,000	4,361	97	385	6,179	371	410	0	11,200	23,002	80,002	40%
58,000	4,437	99	392	6,287	377	418	0	11,200	23,209	81,209	40%
59,000	4,514	100	398	6,396	384	425	0	11,200	23,416	82,416	40%
60,000	4,590	102	405	6,504	390	432	0	11,200	23,623	83,623	39%
61,000	4,667	104	412	6,612	397	439	0	11,200	23,830	84,830	39%
62,000	4,743	105	419	6,721	403	446	0	11,200	24,037	86,037	39%
63,000	4,820	107	425	6,829	410	454	0	11,200	24,244	87,244	38%
64,000	4,896	109	432	6,938	416	461	0	11,200	24,451	88,451	38%
65,000	4,973	111	439	7,046	423	468	0	11,200	24,658	89,658	38%
66,000	5,049	112	446	7,154	429	475	0	11,200	24,865	90,865	38%
67,000	5,126	114	452	7,263	436	482	0	11,200	25,072	92,072	37%
68,000	5,202	116	459	7,371	442	490	0	11,200	25,279	93,279	37%
69,000	5,279	117	466	7,480	449	497	0	11,200	25,486	94,486	37%
70,000	5,355	119	473	7,588	455	504	0	11,200	25,694	95,694	37%

End of worksheet

FY2016 Fringe Benefit Costs

Full-time Classified Staff

Effective July 1, 2015

Annual Salary	FICA 7.65%	Unemp. 0.17%	Life, ADD Disab. 0.68%	Retirement 11.32%	Sick Leave 0.65%	Workman's Comp 0.72%	Pers. Comm. 0.55%	Health \$933/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
15,000	1,148	26	101	1,698	98	108	83	11,200	14,461	29,461	96%
16,000	1,224	27	108	1,811	104	115	89	11,200	14,678	30,678	92%
17,000	1,301	29	115	1,924	111	122	94	11,200	14,896	31,896	88%
18,000	1,377	31	122	2,038	117	130	100	11,200	15,113	33,113	84%
19,000	1,454	32	128	2,151	124	137	105	11,200	15,330	34,330	81%
20,000	1,530	34	135	2,264	130	144	111	11,200	15,548	35,548	78%
21,000	1,607	36	142	2,377	137	151	116	11,200	15,765	36,765	75%
22,000	1,683	37	149	2,490	143	158	122	11,200	15,982	37,982	73%
23,000	1,760	39	155	2,604	150	166	127	11,200	16,200	39,200	70%
24,000	1,836	41	162	2,717	156	173	133	11,200	16,417	40,417	68%
25,000	1,913	43	169	2,830	163	180	138	11,200	16,635	41,635	67%
26,000	1,989	44	176	2,943	169	187	144	11,200	16,852	42,852	65%
27,000	2,066	46	182	3,056	176	194	149	11,200	17,069	44,069	63%
28,000	2,142	48	189	3,170	182	202	155	11,200	17,287	45,287	62%
29,000	2,219	49	196	3,283	189	209	161	11,200	17,504	46,504	60%
30,000	2,295	51	203	3,396	195	216	166	11,200	17,722	47,722	59%
31,000	2,372	53	209	3,509	202	223	172	11,200	17,939	48,939	58%
32,000	2,448	54	216	3,622	208	230	177	11,200	18,156	50,156	57%
33,000	2,525	56	223	3,736	215	238	183	11,200	18,374	51,374	56%
34,000	2,601	58	230	3,849	221	245	188	11,200	18,591	52,591	55%
35,000	2,678	60	236	3,962	228	252	194	11,200	18,808	53,808	54%
36,000	2,754	61	243	4,075	234	259	199	11,200	19,026	55,026	53%
37,000	2,831	63	250	4,188	241	266	205	11,200	19,243	56,243	52%
38,000	2,907	65	257	4,302	247	274	210	11,200	19,461	57,461	51%
39,000	2,984	66	263	4,415	254	281	216	11,200	19,678	58,678	50%
40,000	3,060	68	270	4,528	260	288	221	11,200	19,895	59,895	50%
41,000	3,137	70	277	4,641	267	295	227	11,200	20,113	61,113	49%
42,000	3,213	71	284	4,754	273	302	232	11,200	20,330	62,330	48%
43,000	3,290	73	290	4,868	280	310	238	11,200	20,548	63,548	48%
44,000	3,366	75	297	4,981	286	317	244	11,200	20,765	64,765	47%
45,000	3,443	77	304	5,094	293	324	249	11,200	20,982	65,982	47%
46,000	3,519	78	311	5,207	299	331	255	11,200	21,200	67,200	46%
47,000	3,596	80	317	5,320	306	338	260	11,200	21,417	68,417	46%
48,000	3,672	82	324	5,434	312	346	266	11,200	21,634	69,634	45%
49,000	3,749	83	331	5,547	319	353	271	11,200	21,852	70,852	45%
50,000	3,825	85	338	5,660	325	360	277	11,200	22,069	72,069	44%
51,000	3,902	87	344	5,773	332	367	282	11,200	22,287	73,287	44%
52,000	3,978	88	351	5,886	338	374	288	11,200	22,504	74,504	43%
53,000	4,055	90	358	6,000	345	382	293	11,200	22,721	75,721	43%
54,000	4,131	92	365	6,113	351	389	299	11,200	22,939	76,939	42%
55,000	4,208	94	371	6,226	358	396	304	11,200	23,156	78,156	42%
56,000	4,284	95	378	6,339	364	403	310	11,200	23,374	79,374	42%
57,000	4,361	97	385	6,452	371	410	315	11,200	23,591	80,591	41%
58,000	4,437	99	392	6,566	377	418	321	11,200	23,808	81,808	41%
59,000	4,514	100	398	6,679	384	425	327	11,200	24,026	83,026	41%
60,000	4,590	102	405	6,792	390	432	332	11,200	24,243	84,243	40%

End of worksheet