

**Lewis-Clark State College Personnel Benefit Rates
FY 2018 (FINAL)**

Issued: 5/24/2017

¹For FY2018, estimated FICA maximum is \$118,500

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

³ The amount of \$13,100 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	0.15%	0.15%	0.15%
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	0.82%	0.82%	0.82%
PERSONNEL COMMISSION	0.00%	0.55%	0.00%
SUBTOTAL, SALARY-DRIVEN	20.79%	21.82%	8.62%
PLUS HEALTH INSURANCE ³	\$13,100.00	\$13,100.00	\$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

FY2018 Fringe Benefit Costs

Full-time Exempt Staff/Faculty

Effective July 1, 2017

*Exempt Staff Minimum

Annual Salary	FICA 7.65%	Unemp. 0.15%	Life, ADD			Sick Leave 0.65%	Workman's Comp 0.82%	Pers. Comm. 0.00%	Health \$1,092/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
			Disab. 0.68%	Retirement 10.84%								
30,000	2,295	45	203	3,252	195	246	0	13,100	19,336	49,336	64%	
30,805	2,357	46	208	3,339	200	253	0	13,100	19,503	50,308	63%	
31,000	2,372	47	209	3,360	202	254	0	13,100	19,543	50,543	63%	
32,000	2,448	48	216	3,469	208	262	0	13,100	19,751	51,751	62%	
33,000	2,525	50	223	3,577	215	271	0	13,100	19,959	52,959	60%	
34,000	2,601	51	230	3,686	221	279	0	13,100	20,167	54,167	59%	
35,000	2,678	53	236	3,794	228	287	0	13,100	20,375	55,375	58%	
36,000	2,754	54	243	3,902	234	295	0	13,100	20,583	56,583	57%	
*36,982	2,829	55	250	4,009	240	303	0	13,100	20,787	57,769	56%	
37,000	2,831	56	250	4,011	241	303	0	13,100	20,790	57,790	56%	
38,000	2,907	57	257	4,119	247	312	0	13,100	20,998	58,998	55%	
39,000	2,984	59	263	4,228	254	320	0	13,100	21,206	60,206	54%	
40,000	3,060	60	270	4,336	260	328	0	13,100	21,414	61,414	54%	
41,000	3,137	62	277	4,444	267	336	0	13,100	21,622	62,622	53%	
42,000	3,213	63	284	4,553	273	344	0	13,100	21,830	63,830	52%	
43,000	3,290	65	290	4,661	280	353	0	13,100	22,038	65,038	51%	
44,000	3,366	66	297	4,770	286	361	0	13,100	22,245	66,245	51%	
45,000	3,443	68	304	4,878	293	369	0	13,100	22,453	67,453	50%	
46,000	3,519	69	311	4,986	299	377	0	13,100	22,661	68,661	49%	
47,000	3,596	71	317	5,095	306	385	0	13,100	22,869	69,869	49%	
48,000	3,672	72	324	5,203	312	394	0	13,100	23,077	71,077	48%	
49,000	3,749	74	331	5,312	319	402	0	13,100	23,285	72,285	48%	
50,000	3,825	75	338	5,420	325	410	0	13,100	23,493	73,493	47%	
51,000	3,902	77	344	5,528	332	418	0	13,100	23,700	74,700	46%	
52,000	3,978	78	351	5,637	338	426	0	13,100	23,908	75,908	46%	
53,000	4,055	80	358	5,745	345	435	0	13,100	24,116	77,116	46%	
54,000	4,131	81	365	5,854	351	443	0	13,100	24,324	78,324	45%	
55,000	4,208	83	371	5,962	358	451	0	13,100	24,532	79,532	45%	
56,000	4,284	84	378	6,070	364	459	0	13,100	24,740	80,740	44%	
57,000	4,361	86	385	6,179	371	467	0	13,100	24,947	81,947	44%	
58,000	4,437	87	392	6,287	377	476	0	13,100	25,155	83,155	43%	
59,000	4,514	89	398	6,396	384	484	0	13,100	25,363	84,363	43%	
60,000	4,590	90	405	6,504	390	492	0	13,100	25,571	85,571	43%	
61,000	4,667	92	412	6,612	397	500	0	13,100	25,779	86,779	42%	
62,000	4,743	93	419	6,721	403	508	0	13,100	25,987	87,987	42%	
63,000	4,820	95	425	6,829	410	517	0	13,100	26,195	89,195	42%	
64,000	4,896	96	432	6,938	416	525	0	13,100	26,402	90,402	41%	
65,000	4,973	98	439	7,046	423	533	0	13,100	26,610	91,610	41%	
66,000	5,049	99	446	7,154	429	541	0	13,100	26,818	92,818	41%	
67,000	5,126	101	452	7,263	436	549	0	13,100	27,026	94,026	40%	
68,000	5,202	102	459	7,371	442	558	0	13,100	27,234	95,234	40%	
69,000	5,279	104	466	7,480	449	566	0	13,100	27,442	96,442	40%	
70,000	5,355	105	473	7,588	455	574	0	13,100	27,650	97,650	39%	

End of worksheet

FY2018 Fringe Benefit Costs

Full-time Classified Staff

Effective July 1, 2017

Annual Salary	FICA 7.65%	Unemp. 0.15%	Life, ADD Disab. 0.68%	Retirement 11.32%	Sick Leave 0.65%	Workman's Comp 0.82%	Pers. Comm. 0.55%	Health \$1,092/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
15,000	1,148	23	101	1,698	98	123	83	13,100	16,373	31,373	109%
16,000	1,224	24	108	1,811	104	131	89	13,100	16,591	32,591	104%
17,000	1,301	26	115	1,924	111	139	94	13,100	16,809	33,809	99%
18,000	1,377	27	122	2,038	117	148	100	13,100	17,027	35,027	95%
19,000	1,454	29	128	2,151	124	156	105	13,100	17,246	36,246	91%
20,000	1,530	30	135	2,264	130	164	111	13,100	17,464	37,464	87%
21,000	1,607	32	142	2,377	137	172	116	13,100	17,682	38,682	84%
22,000	1,683	33	149	2,490	143	180	122	13,100	17,900	39,900	81%
23,000	1,760	35	155	2,604	150	189	127	13,100	18,118	41,118	79%
24,000	1,836	36	162	2,717	156	197	133	13,100	18,336	42,336	76%
25,000	1,913	38	169	2,830	163	205	138	13,100	18,555	43,555	74%
26,000	1,989	39	176	2,943	169	213	144	13,100	18,773	44,773	72%
27,000	2,066	41	182	3,056	176	221	149	13,100	18,991	45,991	70%
28,000	2,142	42	189	3,170	182	230	155	13,100	19,209	47,209	69%
29,000	2,219	44	196	3,283	189	238	161	13,100	19,427	48,427	67%
30,000	2,295	45	203	3,396	195	246	166	13,100	19,646	49,646	65%
31,000	2,372	47	209	3,509	202	254	172	13,100	19,864	50,864	64%
32,000	2,448	48	216	3,622	208	262	177	13,100	20,082	52,082	63%
33,000	2,525	50	223	3,736	215	271	183	13,100	20,300	53,300	62%
34,000	2,601	51	230	3,849	221	279	188	13,100	20,518	54,518	60%
35,000	2,678	53	236	3,962	228	287	194	13,100	20,736	55,736	59%
36,000	2,754	54	243	4,075	234	295	199	13,100	20,955	56,955	58%
37,000	2,831	56	250	4,188	241	303	205	13,100	21,173	58,173	57%
38,000	2,907	57	257	4,302	247	312	210	13,100	21,391	59,391	56%
39,000	2,984	59	263	4,415	254	320	216	13,100	21,609	60,609	55%
40,000	3,060	60	270	4,528	260	328	221	13,100	21,827	61,827	55%
41,000	3,137	62	277	4,641	267	336	227	13,100	22,046	63,046	54%
42,000	3,213	63	284	4,754	273	344	232	13,100	22,264	64,264	53%
43,000	3,290	65	290	4,868	280	353	238	13,100	22,482	65,482	52%
44,000	3,366	66	297	4,981	286	361	244	13,100	22,700	66,700	52%
45,000	3,443	68	304	5,094	293	369	249	13,100	22,918	67,918	51%
46,000	3,519	69	311	5,207	299	377	255	13,100	23,137	69,137	50%
47,000	3,596	71	317	5,320	306	385	260	13,100	23,355	70,355	50%
48,000	3,672	72	324	5,434	312	394	266	13,100	23,573	71,573	49%
49,000	3,749	74	331	5,547	319	402	271	13,100	23,791	72,791	49%
50,000	3,825	75	338	5,660	325	410	277	13,100	24,009	74,009	48%
51,000	3,902	77	344	5,773	332	418	282	13,100	24,227	75,227	48%
52,000	3,978	78	351	5,886	338	426	288	13,100	24,446	76,446	47%
53,000	4,055	80	358	6,000	345	435	293	13,100	24,664	77,664	47%
54,000	4,131	81	365	6,113	351	443	299	13,100	24,882	78,882	46%
55,000	4,208	83	371	6,226	358	451	304	13,100	25,100	80,100	46%
56,000	4,284	84	378	6,339	364	459	310	13,100	25,318	81,318	45%
57,000	4,361	86	385	6,452	371	467	315	13,100	25,537	82,537	45%
58,000	4,437	87	392	6,566	377	476	321	13,100	25,755	83,755	44%
59,000	4,514	89	398	6,679	384	484	327	13,100	25,973	84,973	44%
60,000	4,590	90	405	6,792	390	492	332	13,100	26,191	86,191	44%

End of worksheet