

Lewis-Clark State College Personnel Benefit Rates

Issued: 3/25/2022

FY 2023 - FINAL

¹For FY2023, estimated FICA maximum is \$142,800

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 \$12,500 is the annual health insurance amount for full-time employees (30-40 hrs/wk). The annual health insurance amount for part-time employees is \$10,000 (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%	11.94%	0.00%	0.00%
SICK LEAVE	0.00%	0.00%	0.00%	0.00%
WORKMAN'S COMPENSATION	0.99%	0.99%	0.99%	0.99%
PERSONNEL COMMISSION	0.00%	0.55%	0.00%	0.00%
SUBTOTAL, SALARY-DRIVEN	20.20%	21.85%	8.64%	0.99%
PLUS HEALTH INSURANCE ⁵	\$12,500.00	\$12,500.00		

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

FY2023 FINAL Fringe Benefit Costs

Full-time Exempt Staff/Faculty

Effective July 1, 2022

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 0.99%	Pers. Comm. 0.00%	Health \$1,041.67/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
30,000	2,295	0	216	3,252	0	297	0	12,500	18,560	48,560	62%
30,805	2,357	0	222	3,339	0	305	0	12,500	18,723	49,528	61%
31,000	2,372	0	224	3,360	0	307	0	12,500	18,762	49,762	61%
32,000	2,448	0	231	3,469	0	317	0	12,500	18,964	50,964	59%
33,000	2,525	0	238	3,577	0	327	0	12,500	19,166	52,166	58%
34,000	2,601	0	245	3,686	0	337	0	12,500	19,368	53,368	57%
35,000	2,678	0	252	3,794	0	347	0	12,500	19,570	54,570	56%
36,000	2,754	0	260	3,902	0	356	0	12,500	19,772	55,772	55%
37,000	2,831	0	267	4,011	0	366	0	12,500	19,974	56,974	54%
38,000	2,907	0	274	4,119	0	376	0	12,500	20,176	58,176	53%
39,000	2,984	0	281	4,228	0	386	0	12,500	20,378	59,378	52%
40,000	3,060	0	288	4,336	0	396	0	12,500	20,580	60,580	51%
41,000	3,137	0	296	4,444	0	406	0	12,500	20,782	61,782	51%
42,453	3,248	0	306	4,602	0	420	0	12,500	21,076	63,529	50%
42,000	3,213	0	303	4,553	0	416	0	12,500	20,984	62,984	50%
43,000	3,290	0	310	4,661	0	426	0	12,500	21,186	64,186	49%
44,000	3,366	0	317	4,770	0	436	0	12,500	21,388	65,388	49%
45,000	3,443	0	324	4,878	0	446	0	12,500	21,590	66,590	48%
46,000	3,519	0	332	4,986	0	455	0	12,500	21,792	67,792	47%
47,000	3,596	0	339	5,095	0	465	0	12,500	21,994	68,994	47%
48,000	3,672	0	346	5,203	0	475	0	12,500	22,196	70,196	46%
49,000	3,749	0	353	5,312	0	485	0	12,500	22,398	71,398	46%
50,000	3,825	0	361	5,420	0	495	0	12,500	22,601	72,601	45%
51,000	3,902	0	368	5,528	0	505	0	12,500	22,803	73,803	45%
52,000	3,978	0	375	5,637	0	515	0	12,500	23,005	75,005	44%
53,000	4,055	0	382	5,745	0	525	0	12,500	23,207	76,207	44%
54,000	4,131	0	389	5,854	0	535	0	12,500	23,409	77,409	43%
55,000	4,208	0	397	5,962	0	545	0	12,500	23,611	78,611	43%
56,000	4,284	0	404	6,070	0	554	0	12,500	23,813	79,813	43%
57,000	4,361	0	411	6,179	0	564	0	12,500	24,015	81,015	42%
58,000	4,437	0	418	6,287	0	574	0	12,500	24,217	82,217	42%
59,000	4,514	0	425	6,396	0	584	0	12,500	24,419	83,419	41%
60,000	4,590	0	433	6,504	0	594	0	12,500	24,621	84,621	41%
61,000	4,667	0	440	6,612	0	604	0	12,500	24,823	85,823	41%
62,000	4,743	0	447	6,721	0	614	0	12,500	25,025	87,025	40%
63,000	4,820	0	454	6,829	0	624	0	12,500	25,227	88,227	40%
64,000	4,896	0	461	6,938	0	634	0	12,500	25,429	89,429	40%
65,000	4,973	0	469	7,046	0	644	0	12,500	25,631	90,631	39%
66,000	5,049	0	476	7,154	0	653	0	12,500	25,833	91,833	39%
67,000	5,126	0	483	7,263	0	663	0	12,500	26,035	93,035	39%
68,000	5,202	0	490	7,371	0	673	0	12,500	26,237	94,237	39%
69,000	5,279	0	497	7,480	0	683	0	12,500	26,439	95,439	38%
70,000	5,355	0	505	7,588	0	693	0	12,500	26,641	96,641	38%

End of worksheet

FY2023 FINAL Fringe Benefit Costs

Full-time Classified Staff

Effective July 1, 2022

Annual Salary	FICA 7.65%	Unemp. 0.00%	Life, ADD		Sick Leave 0.00%	Workman's Comp 0.99%	Pers. Comm. 0.55%	Health \$1,041.67/mtl	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
			Disab. 0.72%	Retirement 11.94%							
15,000	1,148	0	108	1,791	0	149	83	12,500	15,778	30,778	105%
16,000	1,224	0	115	1,910	0	158	89	12,500	15,997	31,997	100%
17,000	1,301	0	123	2,030	0	168	94	12,500	16,215	33,215	95%
18,000	1,377	0	130	2,149	0	178	100	12,500	16,434	34,434	91%
19,000	1,454	0	137	2,269	0	188	105	12,500	16,652	35,652	88%
20,000	1,530	0	144	2,388	0	198	111	12,500	16,871	36,871	84%
21,000	1,607	0	151	2,507	0	208	116	12,500	17,089	38,089	81%
22,000	1,683	0	159	2,627	0	218	122	12,500	17,308	39,308	79%
23,000	1,760	0	166	2,746	0	228	127	12,500	17,527	40,527	76%
24,000	1,836	0	173	2,866	0	238	133	12,500	17,745	41,745	74%
25,000	1,913	0	180	2,985	0	248	138	12,500	17,964	42,964	72%
26,000	1,989	0	187	3,104	0	257	144	12,500	18,182	44,182	70%
27,000	2,066	0	195	3,224	0	267	149	12,500	18,401	45,401	68%
28,000	2,142	0	202	3,343	0	277	155	12,500	18,619	46,619	66%
29,000	2,219	0	209	3,463	0	287	161	12,500	18,838	47,838	65%
30,000	2,295	0	216	3,582	0	297	166	12,500	19,056	49,056	64%
31,000	2,372	0	224	3,701	0	307	172	12,500	19,275	50,275	62%
32,000	2,448	0	231	3,821	0	317	177	12,500	19,493	51,493	61%
33,000	2,525	0	238	3,940	0	327	183	12,500	19,712	52,712	60%
34,000	2,601	0	245	4,060	0	337	188	12,500	19,931	53,931	59%
35,000	2,678	0	252	4,179	0	347	194	12,500	20,149	55,149	58%
36,000	2,754	0	260	4,298	0	356	199	12,500	20,368	56,368	57%
37,000	2,831	0	267	4,418	0	366	205	12,500	20,586	57,586	56%
38,000	2,907	0	274	4,537	0	376	210	12,500	20,805	58,805	55%
39,000	2,984	0	281	4,657	0	386	216	12,500	21,023	60,023	54%
40,000	3,060	0	288	4,776	0	396	221	12,500	21,242	61,242	53%
41,000	3,137	0	296	4,895	0	406	227	12,500	21,460	62,460	52%
42,000	3,213	0	303	5,015	0	416	232	12,500	21,679	63,679	52%
43,000	3,290	0	310	5,134	0	426	238	12,500	21,897	64,897	51%
44,000	3,366	0	317	5,254	0	436	244	12,500	22,116	66,116	50%
45,000	3,443	0	324	5,373	0	446	249	12,500	22,335	67,335	50%
46,000	3,519	0	332	5,492	0	455	255	12,500	22,553	68,553	49%
47,000	3,596	0	339	5,612	0	465	260	12,500	22,772	69,772	48%
48,000	3,672	0	346	5,731	0	475	266	12,500	22,990	70,990	48%
49,000	3,749	0	353	5,851	0	485	271	12,500	23,209	72,209	47%
50,000	3,825	0	361	5,970	0	495	277	12,500	23,427	73,427	47%
51,000	3,902	0	368	6,089	0	505	282	12,500	23,646	74,646	46%
52,000	3,978	0	375	6,209	0	515	288	12,500	23,864	75,864	46%
53,000	4,055	0	382	6,328	0	525	293	12,500	24,083	77,083	45%
54,000	4,131	0	389	6,448	0	535	299	12,500	24,301	78,301	45%
55,000	4,208	0	397	6,567	0	545	304	12,500	24,520	79,520	45%
56,000	4,284	0	404	6,686	0	554	310	12,500	24,739	80,739	44%
57,000	4,361	0	411	6,806	0	564	315	12,500	24,957	81,957	44%
58,000	4,437	0	418	6,925	0	574	321	12,500	25,176	83,176	43%
59,000	4,514	0	425	7,045	0	584	327	12,500	25,394	84,394	43%
60,000	4,590	0	433	7,164	0	594	332	12,500	25,613	85,613	43%

End of worksheet