Lewis-Clark State College Personnel Benefit Rates Issued: 6/29/2026

FY 2028 - (PROPOSED)

[1]For FY2028, estimated FICA maximum is $184,500

[2]Applies to benefit eligible positions, whether on or off contract

[3]Applies to non-benefit eligible positions, including part-time staff and part-time students

[4]Applies to student non-benefit eligible positions working during the Academic Year

[5] The amount of $17,850 is the annual health insurance amount for full-time employees (30-40 hrs/wk). The annual health insurance amount for part-time employees is $14,2800 (20-29.9 hrs/wk).

COMPONENT	FACULTY & '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	0.10%	0.10%	0.00%	0.00%
LIFE INS., AD&D, DISAB. INS.	0.55%	0.55%	0.00%	0.00%
RETIREMENT	10.84%	11.96%	0.00%	0.00%
SICK LEAVE	0.00%	0.00%	0.00%	0.00%
WORKMAN'S COMPENSATION	0.79%	0.79%	0.79%	0.79%
PERSONNEL COMMISSION	0.65%	2.00%	0.65%	0.65%
SUBTOTAL, SALARY-DRIVEN	20.58%	23.05%	9.09%	1.44%
PLUS HEALTH INSURANCE[5]	$17,850.00	$17,850.00		

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

FY2028 PROPOSED Fringe Benefit Costs

Full-time Exempt Staff/Faculty

Effective July 1, 2027

FY27 Exempt Staff Minimum — FY28 Proposed New Positions Request Minimum

Annual Salary	FICA 7.65%	Unemp. 0.10%	Life, ADD Disab. 0.55%	Retirement 10.84%	Sick Leave 0.00%	Workman's Comp 0.79%	Pers. Comm. 0.65%	Health $1,487.50/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
30,000	2,295	30	166	3,252	0	237	195	17,850	24,025	54,025	80%
30,805	2,357	31	170	3,339	0	243	200	17,850	24,190	54,995	79%
31,000	2,372	31	171	3,360	0	245	202	17,850	24,230	55,230	78%
32,000	2,448	32	177	3,469	0	253	208	17,850	24,436	56,436	76%
33,000	2,525	33	182	3,577	0	261	215	17,850	24,642	57,642	75%
34,000	2,601	34	188	3,686	0	269	221	17,850	24,848	58,848	73%
35,000	2,678	35	193	3,794	0	277	228	17,850	25,054	60,054	72%
36,000	2,754	36	199	3,902	0	284	234	17,850	25,260	61,260	70%
37,000	2,831	37	204	4,011	0	292	241	17,850	25,465	62,465	69%
38,000	2,907	38	210	4,119	0	300	247	17,850	25,671	63,671	68%
39,000	2,984	39	215	4,228	0	308	254	17,850	25,877	64,877	66%
40,000	3,060	40	221	4,336	0	316	260	17,850	26,083	66,083	65%
41,000	3,137	41	226	4,444	0	324	267	17,850	26,289	67,289	64%
42,000	3,213	42	232	4,553	0	332	273	17,850	26,494	68,494	63%
43,000	3,290	43	237	4,661	0	340	280	17,850	26,700	69,700	62%
44,000	3,366	44	243	4,770	0	348	286	17,850	26,906	70,906	61%
45,000	3,443	45	248	4,878	0	356	293	17,850	27,112	72,112	60%
46,000	3,519	46	254	4,986	0	363	299	17,850	27,318	73,318	59%
47,000	3,596	47	259	5,095	0	371	306	17,850	27,524	74,524	59%
48,000	3,672	48	265	5,203	0	379	312	17,850	27,729	75,729	58%
49,000	3,749	49	270	5,312	0	387	319	17,850	27,935	76,935	57%
49,754	3,806	50	275	5,393	0	393	323	17,850	28,090	77,844	56%
50,000	3,825	50	276	5,420	0	395	325	17,850	28,141	78,141	56%
51,000	3,902	51	282	5,528	0	403	332	17,850	28,347	79,347	56%
52,000	3,978	52	287	5,637	0	411	338	17,850	28,553	80,553	55%
53,000	4,055	53	293	5,745	0	419	345	17,850	28,758	81,758	54%
54,000	4,131	54	298	5,854	0	427	351	17,850	28,964	82,964	54%
55,000	4,208	55	304	5,962	0	435	358	17,850	29,170	84,170	53%
56,000	4,284	56	309	6,070	0	442	364	17,850	29,376	85,376	52%
56,375	4,313	56	311	6,111	0	445	366	17,850	29,453	85,828	52%
57,000	4,361	57	315	6,179	0	450	371	17,850	29,582	86,582	52%
58,000	4,437	58	320	6,287	0	458	377	17,850	29,788	87,788	51%
59,000	4,514	59	326	6,396	0	466	384	17,850	29,993	88,993	51%
60,000	4,590	60	331	6,504	0	474	390	17,850	30,199	90,199	50%
61,000	4,667	61	337	6,612	0	482	397	17,850	30,405	91,405	50%
62,000	4,743	62	342	6,721	0	490	403	17,850	30,611	92,611	49%
63,000	4,820	63	348	6,829	0	498	410	17,850	30,817	93,817	49%
64,000	4,896	64	353	6,938	0	506	416	17,850	31,022	95,022	48%
65,000	4,973	65	359	7,046	0	514	423	17,850	31,228	96,228	48%
66,000	5,049	66	364	7,154	0	521	429	17,850	31,434	97,434	48%
67,000	5,126	67	370	7,263	0	529	436	17,850	31,640	98,640	47%
68,000	5,202	68	375	7,371	0	537	442	17,850	31,846	99,846	47%
69,000	5,279	69	381	7,480	0	545	449	17,850	32,052	101,052	46%
70,000	5,355	70	386	7,588	0	553	455	17,850	32,257	102,257	46%

End of worksheet

FY2028 PROPOSED Fringe Benefit Costs

Full-time Classified Staff

Effective July 1, 2027

Annual Salary	FICA 7.65%	Unemp. 0.10%	Life, ADD Disab. 0.55%	Retirement 11.96%	Sick Leave 0.00%	Workman's Comp 0.79%	Pers. Comm. 2.00%	Health $1,487.50/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
15,000	1,148	15	83	1,794	0	119	300	17,850	21,308	36,308	142%
16,000	1,224	16	88	1,914	0	126	320	17,850	21,538	37,538	135%
17,000	1,301	17	94	2,033	0	134	340	17,850	21,769	38,769	128%
18,000	1,377	18	99	2,153	0	142	360	17,850	21,999	39,999	122%
19,000	1,454	19	105	2,272	0	150	380	17,850	22,230	41,230	117%
20,000	1,530	20	110	2,392	0	158	400	17,850	22,460	42,460	112%
21,000	1,607	21	116	2,512	0	166	420	17,850	22,691	43,691	108%
22,000	1,683	22	121	2,631	0	174	440	17,850	22,921	44,921	104%
23,000	1,760	23	127	2,751	0	182	460	17,850	23,152	46,152	101%
24,000	1,836	24	132	2,870	0	190	480	17,850	23,382	47,382	97%
25,000	1,913	25	138	2,990	0	198	500	17,850	23,613	48,613	94%
26,000	1,989	26	144	3,110	0	205	520	17,850	23,844	49,844	92%
27,000	2,066	27	149	3,229	0	213	540	17,850	24,074	51,074	89%
28,000	2,142	28	155	3,349	0	221	560	17,850	24,305	52,305	87%
29,000	2,219	29	160	3,468	0	229	580	17,850	24,535	53,535	85%
30,000	2,295	30	166	3,588	0	237	600	17,850	24,766	54,766	83%
31,000	2,372	31	171	3,708	0	245	620	17,850	24,996	55,996	81%
32,000	2,448	32	177	3,827	0	253	640	17,850	25,227	57,227	79%
33,000	2,525	33	182	3,947	0	261	660	17,850	25,457	58,457	77%
34,000	2,601	34	188	4,066	0	269	680	17,850	25,688	59,688	76%
35,000	2,678	35	193	4,186	0	277	700	17,850	25,918	60,918	74%
36,000	2,754	36	199	4,306	0	284	720	17,850	26,149	62,149	73%
37,000	2,831	37	204	4,425	0	292	740	17,850	26,379	63,379	71%
38,000	2,907	38	210	4,545	0	300	760	17,850	26,610	64,610	70%
39,000	2,984	39	215	4,664	0	308	780	17,850	26,840	65,840	69%
40,000	3,060	40	221	4,784	0	316	800	17,850	27,071	67,071	68%
41,000	3,137	41	226	4,904	0	324	820	17,850	27,301	68,301	67%
42,000	3,213	42	232	5,023	0	332	840	17,850	27,532	69,532	66%
43,000	3,290	43	237	5,143	0	340	860	17,850	27,762	70,762	65%
44,000	3,366	44	243	5,262	0	348	880	17,850	27,993	71,993	64%
45,000	3,443	45	248	5,382	0	356	900	17,850	28,223	73,223	63%
46,000	3,519	46	254	5,502	0	363	920	17,850	28,454	74,454	62%
47,000	3,596	47	259	5,621	0	371	940	17,850	28,684	75,684	61%
48,000	3,672	48	265	5,741	0	379	960	17,850	28,915	76,915	60%
49,000	3,749	49	270	5,860	0	387	980	17,850	29,145	78,145	59%
50,000	3,825	50	276	5,980	0	395	1,000	17,850	29,376	79,376	59%
51,000	3,902	51	282	6,100	0	403	1,020	17,850	29,607	80,607	58%
52,000	3,978	52	287	6,219	0	411	1,040	17,850	29,837	81,837	57%
53,000	4,055	53	293	6,339	0	419	1,060	17,850	30,068	83,068	57%
54,000	4,131	54	298	6,458	0	427	1,080	17,850	30,298	84,298	56%
55,000	4,208	55	304	6,578	0	435	1,100	17,850	30,529	85,529	56%
56,000	4,284	56	309	6,698	0	442	1,120	17,850	30,759	86,759	55%
57,000	4,361	57	315	6,817	0	450	1,140	17,850	30,990	87,990	54%
58,000	4,437	58	320	6,937	0	458	1,160	17,850	31,220	89,220	54%
59,000	4,514	59	326	7,056	0	466	1,180	17,850	31,451	90,451	53%
60,000	4,590	60	331	7,176	0	474	1,200	17,850	31,681	91,681	53%

End or worksheet