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

FY 2027 - (FINAL)

[1]For FY2027, estimated FICA maximum is $176,100

[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 $16,170 is the annual health insurance amount for full-time employees (30-40 hrs/wk). The annual health insurance amount for part-time employees is $12,900 (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	0.81%	0.81%	0.81%	0.81%
PERSONNEL COMMISSION	0.65%	2.00%	0.65%	0.65%
SUBTOTAL, SALARY-DRIVEN	20.60%	23.07%	9.11%	1.46%
PLUS HEALTH INSURANCE[5]	$16,170.00	$16,170.00		

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

FY2027 PROPOSED Fringe Benefit Costs

Full-time Exempt Staff/Faculty

Effective July 1, 2026

FY27 Exempt Staff Minimum | FY27 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 0.81%	Pers. Comm. 0.65%	Health $1,347.50/mtl	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
30,000	2,295	30	166	3,252	0	243	195	16,170	22,351	52,351	75%
30,805	2,357	31	170	3,339	0	250	200	16,170	22,516	53,321	73%
31,000	2,372	31	171	3,360	0	251	202	16,170	22,557	53,557	73%
32,000	2,448	32	177	3,469	0	259	208	16,170	22,763	54,763	71%
33,000	2,525	33	182	3,577	0	267	215	16,170	22,969	55,969	70%
34,000	2,601	34	188	3,686	0	275	221	16,170	23,175	57,175	68%
35,000	2,678	35	193	3,794	0	284	228	16,170	23,381	58,381	67%
36,000	2,754	36	199	3,902	0	292	234	16,170	23,587	59,587	66%
37,000	2,831	37	204	4,011	0	300	241	16,170	23,793	60,793	64%
38,000	2,907	38	210	4,119	0	308	247	16,170	23,999	61,999	63%
39,000	2,984	39	215	4,228	0	316	254	16,170	24,205	63,205	62%
40,000	3,060	40	221	4,336	0	324	260	16,170	24,411	64,411	61%
41,000	3,137	41	226	4,444	0	332	267	16,170	24,617	65,617	60%
42,000	3,213	42	232	4,553	0	340	273	16,170	24,823	66,823	59%
43,000	3,290	43	237	4,661	0	348	280	16,170	25,029	68,029	58%
44,000	3,366	44	243	4,770	0	356	286	16,170	25,235	69,235	57%
45,000	3,443	45	248	4,878	0	365	293	16,170	25,441	70,441	57%
46,000	3,519	46	254	4,986	0	373	299	16,170	25,647	71,647	56%
47,000	3,596	47	259	5,095	0	381	306	16,170	25,853	72,853	55%
48,000	3,672	48	265	5,203	0	389	312	16,170	26,059	74,059	54%
49,000	3,749	49	270	5,312	0	397	319	16,170	26,265	75,265	54%
49,754	3,806	50	275	5,393	0	403	323	16,170	26,420	76,174	53%
50,000	3,825	50	276	5,420	0	405	325	16,170	26,471	76,471	53%
51,000	3,902	51	282	5,528	0	413	332	16,170	26,677	77,677	52%
52,000	3,978	52	287	5,637	0	421	338	16,170	26,883	78,883	52%
53,000	4,055	53	293	5,745	0	429	345	16,170	27,089	80,089	51%
54,000	4,131	54	298	5,854	0	437	351	16,170	27,295	81,295	51%
55,000	4,208	55	304	5,962	0	446	358	16,170	27,501	82,501	50%
56,000	4,284	56	309	6,070	0	454	364	16,170	27,707	83,707	49%
56,375	4,313	56	311	6,111	0	457	366	16,170	27,784	84,159	49%
57,000	4,361	57	315	6,179	0	462	371	16,170	27,913	84,913	49%
58,000	4,437	58	320	6,287	0	470	377	16,170	28,119	86,119	48%
59,000	4,514	59	326	6,396	0	478	384	16,170	28,325	87,325	48%
60,000	4,590	60	331	6,504	0	486	390	16,170	28,531	88,531	48%
61,000	4,667	61	337	6,612	0	494	397	16,170	28,737	89,737	47%
62,000	4,743	62	342	6,721	0	502	403	16,170	28,943	90,943	47%
63,000	4,820	63	348	6,829	0	510	410	16,170	29,149	92,149	46%
64,000	4,896	64	353	6,938	0	518	416	16,170	29,355	93,355	46%
65,000	4,973	65	359	7,046	0	527	423	16,170	29,561	94,561	45%
66,000	5,049	66	364	7,154	0	535	429	16,170	29,767	95,767	45%
67,000	5,126	67	370	7,263	0	543	436	16,170	29,973	96,973	45%
68,000	5,202	68	375	7,371	0	551	442	16,170	30,179	98,179	44%
69,000	5,279	69	381	7,480	0	559	449	16,170	30,385	99,385	44%
70,000	5,355	70	386	7,588	0	567	455	16,170	30,591	100,591	44%

End of worksheet

FY2027 PROPOSED Fringe Benefit Costs

Full-time Classified Staff

Effective July 1, 2026

Annual Salary	FICA 7.65%	Unemp. 0.10%	Life, ADD Disab. 0.55%	Retirement 11.96%	Sick Leave 0.00%	Workman's Comp 0.81%	Pers. Comm. 2.00%	Health $1,347.50/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
15,000	1,148	15	83	1,794	0	122	300	16,170	19,631	34,631	131%
16,000	1,224	16	88	1,914	0	130	320	16,170	19,862	35,862	124%
17,000	1,301	17	94	2,033	0	138	340	16,170	20,092	37,092	118%
18,000	1,377	18	99	2,153	0	146	360	16,170	20,323	38,323	113%
19,000	1,454	19	105	2,272	0	154	380	16,170	20,554	39,554	108%
20,000	1,530	20	110	2,392	0	162	400	16,170	20,784	40,784	104%
21,000	1,607	21	116	2,512	0	170	420	16,170	21,015	42,015	100%
22,000	1,683	22	121	2,631	0	178	440	16,170	21,246	43,246	97%
23,000	1,760	23	127	2,751	0	186	460	16,170	21,477	44,477	93%
24,000	1,836	24	132	2,870	0	194	480	16,170	21,707	45,707	90%
25,000	1,913	25	138	2,990	0	203	500	16,170	21,938	46,938	88%
26,000	1,989	26	144	3,110	0	211	520	16,170	22,169	48,169	85%
27,000	2,066	27	149	3,229	0	219	540	16,170	22,399	49,399	83%
28,000	2,142	28	155	3,349	0	227	560	16,170	22,630	50,630	81%
29,000	2,219	29	160	3,468	0	235	580	16,170	22,861	51,861	79%
30,000	2,295	30	166	3,588	0	243	600	16,170	23,092	53,092	77%
31,000	2,372	31	171	3,708	0	251	620	16,170	23,322	54,322	75%
32,000	2,448	32	177	3,827	0	259	640	16,170	23,553	55,553	74%
33,000	2,525	33	182	3,947	0	267	660	16,170	23,784	56,784	72%
34,000	2,601	34	188	4,066	0	275	680	16,170	24,014	58,014	71%
35,000	2,678	35	193	4,186	0	284	700	16,170	24,245	59,245	69%
36,000	2,754	36	199	4,306	0	292	720	16,170	24,476	60,476	68%
37,000	2,831	37	204	4,425	0	300	740	16,170	24,707	61,707	67%
38,000	2,907	38	210	4,545	0	308	760	16,170	24,937	62,937	66%
39,000	2,984	39	215	4,664	0	316	780	16,170	25,168	64,168	65%
40,000	3,060	40	221	4,784	0	324	800	16,170	25,399	65,399	63%
41,000	3,137	41	226	4,904	0	332	820	16,170	25,630	66,630	63%
42,000	3,213	42	232	5,023	0	340	840	16,170	25,860	67,860	62%
43,000	3,290	43	237	5,143	0	348	860	16,170	26,091	69,091	61%
44,000	3,366	44	243	5,262	0	356	880	16,170	26,322	70,322	60%
45,000	3,443	45	248	5,382	0	365	900	16,170	26,552	71,552	59%
46,000	3,519	46	254	5,502	0	373	920	16,170	26,783	72,783	58%
47,000	3,596	47	259	5,621	0	381	940	16,170	27,014	74,014	57%
48,000	3,672	48	265	5,741	0	389	960	16,170	27,245	75,245	57%
49,000	3,749	49	270	5,860	0	397	980	16,170	27,475	76,475	56%
50,000	3,825	50	276	5,980	0	405	1,000	16,170	27,706	77,706	55%
51,000	3,902	51	282	6,100	0	413	1,020	16,170	27,937	78,937	55%
52,000	3,978	52	287	6,219	0	421	1,040	16,170	28,167	80,167	54%
53,000	4,055	53	293	6,339	0	429	1,060	16,170	28,398	81,398	54%
54,000	4,131	54	298	6,458	0	437	1,080	16,170	28,629	82,629	53%
55,000	4,208	55	304	6,578	0	446	1,100	16,170	28,860	83,860	52%
56,000	4,284	56	309	6,698	0	454	1,120	16,170	29,090	85,090	52%
57,000	4,361	57	315	6,817	0	462	1,140	16,170	29,321	86,321	51%
58,000	4,437	58	320	6,937	0	470	1,160	16,170	29,552	87,552	51%
59,000	4,514	59	326	7,056	0	478	1,180	16,170	29,782	88,782	50%
60,000	4,590	60	331	7,176	0	486	1,200	16,170	30,013	90,013	50%

End or worksheet