Lewis-Clark State College Personnel Benefit Rates Issued: 11/10/2025

FY 2027 - (PROPOSED)

[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 $17,770 is the annual health insurance amount for full-time employees (30-40 hrs/wk). The annual health insurance amount for part-time employees is $14,220 (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]	$17,770.00	$17,770.00		

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

FY26 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 $1,480.83/mtl	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
30,000	2,295	30	166	3,252	0	243	195	17,770	23,951	53,951	80%
30,805	2,357	31	170	3,339	0	250	200	17,770	24,116	54,921	78%
31,000	2,372	31	171	3,360	0	251	202	17,770	24,157	55,157	78%
32,000	2,448	32	177	3,469	0	259	208	17,770	24,363	56,363	76%
33,000	2,525	33	182	3,577	0	267	215	17,770	24,569	57,569	74%
34,000	2,601	34	188	3,686	0	275	221	17,770	24,775	58,775	73%
35,000	2,678	35	193	3,794	0	284	228	17,770	24,981	59,981	71%
36,000	2,754	36	199	3,902	0	292	234	17,770	25,187	61,187	70%
37,000	2,831	37	204	4,011	0	300	241	17,770	25,393	62,393	69%
38,000	2,907	38	210	4,119	0	308	247	17,770	25,599	63,599	67%
39,000	2,984	39	215	4,228	0	316	254	17,770	25,805	64,805	66%
40,000	3,060	40	221	4,336	0	324	260	17,770	26,011	66,011	65%
41,000	3,137	41	226	4,444	0	332	267	17,770	26,217	67,217	64%
42,000	3,213	42	232	4,553	0	340	273	17,770	26,423	68,423	63%
43,000	3,290	43	237	4,661	0	348	280	17,770	26,629	69,629	62%
44,000	3,366	44	243	4,770	0	356	286	17,770	26,835	70,835	61%
45,000	3,443	45	248	4,878	0	365	293	17,770	27,041	72,041	60%
46,000	3,519	46	254	4,986	0	373	299	17,770	27,247	73,247	59%
47,000	3,596	47	259	5,095	0	381	306	17,770	27,453	74,453	58%
48,000	3,672	48	265	5,203	0	389	312	17,770	27,659	75,659	58%
49,000	3,749	49	270	5,312	0	397	319	17,770	27,865	76,865	57%
49,743	3,805	50	275	5,392	0	403	323	17,770	28,018	77,761	56%
50,000	3,825	50	276	5,420	0	405	325	17,770	28,071	78,071	56%
51,000	3,902	51	282	5,528	0	413	332	17,770	28,277	79,277	55%
52,000	3,978	52	287	5,637	0	421	338	17,770	28,483	80,483	55%
53,000	4,055	53	293	5,745	0	429	345	17,770	28,689	81,689	54%
54,000	4,131	54	298	5,854	0	437	351	17,770	28,895	82,895	54%
55,000	4,208	55	304	5,962	0	446	358	17,770	29,101	84,101	53%
56,000	4,284	56	309	6,070	0	454	364	17,770	29,307	85,307	52%
56,375	4,313	56	311	6,111	0	457	366	17,770	29,384	85,759	52%
57,000	4,361	57	315	6,179	0	462	371	17,770	29,513	86,513	52%
58,000	4,437	58	320	6,287	0	470	377	17,770	29,719	87,719	51%
59,000	4,514	59	326	6,396	0	478	384	17,770	29,925	88,925	51%
60,000	4,590	60	331	6,504	0	486	390	17,770	30,131	90,131	50%
61,000	4,667	61	337	6,612	0	494	397	17,770	30,337	91,337	50%
62,000	4,743	62	342	6,721	0	502	403	17,770	30,543	92,543	49%
63,000	4,820	63	348	6,829	0	510	410	17,770	30,749	93,749	49%
64,000	4,896	64	353	6,938	0	518	416	17,770	30,955	94,955	48%
65,000	4,973	65	359	7,046	0	527	423	17,770	31,161	96,161	48%
66,000	5,049	66	364	7,154	0	535	429	17,770	31,367	97,367	48%
67,000	5,126	67	370	7,263	0	543	436	17,770	31,573	98,573	47%
68,000	5,202	68	375	7,371	0	551	442	17,770	31,779	99,779	47%
69,000	5,279	69	381	7,480	0	559	449	17,770	31,985	100,985	46%
70,000	5,355	70	386	7,588	0	567	455	17,770	32,191	102,191	46%

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 $1,480.83/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
15,000	1,148	15	83	1,794	0	122	300	17,770	21,231	36,231	142%
16,000	1,224	16	88	1,914	0	130	320	17,770	21,462	37,462	134%
17,000	1,301	17	94	2,033	0	138	340	17,770	21,692	38,692	128%
18,000	1,377	18	99	2,153	0	146	360	17,770	21,923	39,923	122%
19,000	1,454	19	105	2,272	0	154	380	17,770	22,154	41,154	117%
20,000	1,530	20	110	2,392	0	162	400	17,770	22,384	42,384	112%
21,000	1,607	21	116	2,512	0	170	420	17,770	22,615	43,615	108%
22,000	1,683	22	121	2,631	0	178	440	17,770	22,846	44,846	104%
23,000	1,760	23	127	2,751	0	186	460	17,770	23,077	46,077	100%
24,000	1,836	24	132	2,870	0	194	480	17,770	23,307	47,307	97%
25,000	1,913	25	138	2,990	0	203	500	17,770	23,538	48,538	94%
26,000	1,989	26	144	3,110	0	211	520	17,770	23,769	49,769	91%
27,000	2,066	27	149	3,229	0	219	540	17,770	23,999	50,999	89%
28,000	2,142	28	155	3,349	0	227	560	17,770	24,230	52,230	87%
29,000	2,219	29	160	3,468	0	235	580	17,770	24,461	53,461	84%
30,000	2,295	30	166	3,588	0	243	600	17,770	24,692	54,692	82%
31,000	2,372	31	171	3,708	0	251	620	17,770	24,922	55,922	80%
32,000	2,448	32	177	3,827	0	259	640	17,770	25,153	57,153	79%
33,000	2,525	33	182	3,947	0	267	660	17,770	25,384	58,384	77%
34,000	2,601	34	188	4,066	0	275	680	17,770	25,614	59,614	75%
35,000	2,678	35	193	4,186	0	284	700	17,770	25,845	60,845	74%
36,000	2,754	36	199	4,306	0	292	720	17,770	26,076	62,076	72%
37,000	2,831	37	204	4,425	0	300	740	17,770	26,307	63,307	71%
38,000	2,907	38	210	4,545	0	308	760	17,770	26,537	64,537	70%
39,000	2,984	39	215	4,664	0	316	780	17,770	26,768	65,768	69%
40,000	3,060	40	221	4,784	0	324	800	17,770	26,999	66,999	67%
41,000	3,137	41	226	4,904	0	332	820	17,770	27,230	68,230	66%
42,000	3,213	42	232	5,023	0	340	840	17,770	27,460	69,460	65%
43,000	3,290	43	237	5,143	0	348	860	17,770	27,691	70,691	64%
44,000	3,366	44	243	5,262	0	356	880	17,770	27,922	71,922	63%
45,000	3,443	45	248	5,382	0	365	900	17,770	28,152	73,152	63%
46,000	3,519	46	254	5,502	0	373	920	17,770	28,383	74,383	62%
47,000	3,596	47	259	5,621	0	381	940	17,770	28,614	75,614	61%
48,000	3,672	48	265	5,741	0	389	960	17,770	28,845	76,845	60%
49,000	3,749	49	270	5,860	0	397	980	17,770	29,075	78,075	59%
50,000	3,825	50	276	5,980	0	405	1,000	17,770	29,306	79,306	59%
51,000	3,902	51	282	6,100	0	413	1,020	17,770	29,537	80,537	58%
52,000	3,978	52	287	6,219	0	421	1,040	17,770	29,767	81,767	57%
53,000	4,055	53	293	6,339	0	429	1,060	17,770	29,998	82,998	57%
54,000	4,131	54	298	6,458	0	437	1,080	17,770	30,229	84,229	56%
55,000	4,208	55	304	6,578	0	446	1,100	17,770	30,460	85,460	55%
56,000	4,284	56	309	6,698	0	454	1,120	17,770	30,690	86,690	55%
57,000	4,361	57	315	6,817	0	462	1,140	17,770	30,921	87,921	54%
58,000	4,437	58	320	6,937	0	470	1,160	17,770	31,152	89,152	54%
59,000	4,514	59	326	7,056	0	478	1,180	17,770	31,382	90,382	53%
60,000	4,590	60	331	7,176	0	486	1,200	17,770	31,613	91,613	53%

End or worksheet