

**Lewis-Clark State College Personnel Benefit Rates  
FY 2017 (FINAL)**

Issued: 4/5/2016

<sup>1</sup>For FY2017, estimated FICA maximum is \$118,500

<sup>2</sup>Applies to non-benefit eligible positions, including part-time staff and part-time students

<sup>3</sup> The amount of \$12,240 is the annual health insurance amount for full-time employees.

COMPONENT	IRREGULAR		
	EXEMPT	CLASSIFIED	HELP <sup>2</sup>
FICA (SOCIAL SECURITY) <sup>1</sup>	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	0.84%	0.84%	0.84%
PERSONNEL COMMISSION	0.00%	0.55%	0.00%
SUBTOTAL, SALARY-DRIVEN	20.81%	21.84%	8.64%
PLUS HEALTH INSURANCE <sup>3</sup>	\$12,240.00	\$12,240.00	\$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

# FY2017 Fringe Benefit Costs

## Full-time Exempt Staff/Faculty

Effective July 1, 2016

### \*Exempt Staff Minimum

Annual Salary	FICA 7.65%	Unemp. 0.15%	Life, ADD Disab. 0.68%	Retirement 10.84%	Sick Leave 0.65%	Workman's Comp 0.84%	Pers. Comm. 0.00%	Health \$1,020/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
30,000	2,295	45	203	3,252	195	252	0	12,240	18,482	48,482	62%
30,805	2,357	46	208	3,339	200	259	0	12,240	18,649	49,454	61%
31,000	2,372	47	209	3,360	202	260	0	12,240	18,690	49,690	60%
32,000	2,448	48	216	3,469	208	269	0	12,240	18,898	50,898	59%
33,000	2,525	50	223	3,577	215	277	0	12,240	19,106	52,106	58%
34,000	2,601	51	230	3,686	221	286	0	12,240	19,314	53,314	57%
35,000	2,678	53	236	3,794	228	294	0	12,240	19,522	54,522	56%
<b>*35,901</b>	<b>2,746</b>	<b>54</b>	<b>242</b>	<b>3,892</b>	<b>233</b>	<b>302</b>	<b>0</b>	<b>12,240</b>	<b>19,709</b>	<b>55,610</b>	<b>55%</b>
36,000	2,754	54	243	3,902	234	302	0	12,240	19,730	55,730	55%
37,000	2,831	56	250	4,011	241	311	0	12,240	19,938	56,938	54%
38,000	2,907	57	257	4,119	247	319	0	12,240	20,146	58,146	53%
39,000	2,984	59	263	4,228	254	328	0	12,240	20,354	59,354	52%
40,000	3,060	60	270	4,336	260	336	0	12,240	20,562	60,562	51%
41,000	3,137	62	277	4,444	267	344	0	12,240	20,770	61,770	51%
42,000	3,213	63	284	4,553	273	353	0	12,240	20,978	62,978	50%
43,000	3,290	65	290	4,661	280	361	0	12,240	21,186	64,186	49%
44,000	3,366	66	297	4,770	286	370	0	12,240	21,394	65,394	49%
45,000	3,443	68	304	4,878	293	378	0	12,240	21,602	66,602	48%
46,000	3,519	69	311	4,986	299	386	0	12,240	21,810	67,810	47%
47,000	3,596	71	317	5,095	306	395	0	12,240	22,018	69,018	47%
48,000	3,672	72	324	5,203	312	403	0	12,240	22,226	70,226	46%
49,000	3,749	74	331	5,312	319	412	0	12,240	22,434	71,434	46%
50,000	3,825	75	338	5,420	325	420	0	12,240	22,643	72,643	45%
51,000	3,902	77	344	5,528	332	428	0	12,240	22,851	73,851	45%
52,000	3,978	78	351	5,637	338	437	0	12,240	23,059	75,059	44%
53,000	4,055	80	358	5,745	345	445	0	12,240	23,267	76,267	44%
54,000	4,131	81	365	5,854	351	454	0	12,240	23,475	77,475	43%
55,000	4,208	83	371	5,962	358	462	0	12,240	23,683	78,683	43%
56,000	4,284	84	378	6,070	364	470	0	12,240	23,891	79,891	43%
57,000	4,361	86	385	6,179	371	479	0	12,240	24,099	81,099	42%
58,000	4,437	87	392	6,287	377	487	0	12,240	24,307	82,307	42%
59,000	4,514	89	398	6,396	384	496	0	12,240	24,515	83,515	42%
60,000	4,590	90	405	6,504	390	504	0	12,240	24,723	84,723	41%
61,000	4,667	92	412	6,612	397	512	0	12,240	24,931	85,931	41%
62,000	4,743	93	419	6,721	403	521	0	12,240	25,139	87,139	41%
63,000	4,820	95	425	6,829	410	529	0	12,240	25,347	88,347	40%
64,000	4,896	96	432	6,938	416	538	0	12,240	25,555	89,555	40%
65,000	4,973	98	439	7,046	423	546	0	12,240	25,763	90,763	40%
66,000	5,049	99	446	7,154	429	554	0	12,240	25,971	91,971	39%
67,000	5,126	101	452	7,263	436	563	0	12,240	26,179	93,179	39%
68,000	5,202	102	459	7,371	442	571	0	12,240	26,387	94,387	39%
69,000	5,279	104	466	7,480	449	580	0	12,240	26,595	95,595	39%
70,000	5,355	105	473	7,588	455	588	0	12,240	26,804	96,804	38%

End of worksheet

## FY2017 Fringe Benefit Costs

### Full-time Classified Staff

Effective July 1, 2016

Annual Salary	FICA 7.65%	Unemp. 0.15%	Life, ADD Disab. 0.68%	Retirement 11.32%	Sick Leave 0.65%	Workman's Comp 0.84%	Pers. Comm. 0.55%	Health \$1,020/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
15,000	1,148	23	101	1,698	98	126	83	12,240	15,516	30,516	103%
16,000	1,224	24	108	1,811	104	134	89	12,240	15,734	31,734	98%
17,000	1,301	26	115	1,924	111	143	94	12,240	15,953	32,953	94%
18,000	1,377	27	122	2,038	117	151	100	12,240	16,171	34,171	90%
19,000	1,454	29	128	2,151	124	160	105	12,240	16,389	35,389	86%
20,000	1,530	30	135	2,264	130	168	111	12,240	16,608	36,608	83%
21,000	1,607	32	142	2,377	137	176	116	12,240	16,826	37,826	80%
22,000	1,683	33	149	2,490	143	185	122	12,240	17,044	39,044	77%
23,000	1,760	35	155	2,604	150	193	127	12,240	17,263	40,263	75%
24,000	1,836	36	162	2,717	156	202	133	12,240	17,481	41,481	73%
25,000	1,913	38	169	2,830	163	210	138	12,240	17,700	42,700	71%
26,000	1,989	39	176	2,943	169	218	144	12,240	17,918	43,918	69%
27,000	2,066	41	182	3,056	176	227	149	12,240	18,136	45,136	67%
28,000	2,142	42	189	3,170	182	235	155	12,240	18,355	46,355	66%
29,000	2,219	44	196	3,283	189	244	161	12,240	18,573	47,573	64%
30,000	2,295	45	203	3,396	195	252	166	12,240	18,792	48,792	63%
31,000	2,372	47	209	3,509	202	260	172	12,240	19,010	50,010	61%
32,000	2,448	48	216	3,622	208	269	177	12,240	19,228	51,228	60%
33,000	2,525	50	223	3,736	215	277	183	12,240	19,447	52,447	59%
34,000	2,601	51	230	3,849	221	286	188	12,240	19,665	53,665	58%
35,000	2,678	53	236	3,962	228	294	194	12,240	19,883	54,883	57%
36,000	2,754	54	243	4,075	234	302	199	12,240	20,102	56,102	56%
37,000	2,831	56	250	4,188	241	311	205	12,240	20,320	57,320	55%
38,000	2,907	57	257	4,302	247	319	210	12,240	20,539	58,539	54%
39,000	2,984	59	263	4,415	254	328	216	12,240	20,757	59,757	53%
40,000	3,060	60	270	4,528	260	336	221	12,240	20,975	60,975	52%
41,000	3,137	62	277	4,641	267	344	227	12,240	21,194	62,194	52%
42,000	3,213	63	284	4,754	273	353	232	12,240	21,412	63,412	51%
43,000	3,290	65	290	4,868	280	361	238	12,240	21,631	64,631	50%
44,000	3,366	66	297	4,981	286	370	244	12,240	21,849	65,849	50%
45,000	3,443	68	304	5,094	293	378	249	12,240	22,067	67,067	49%
46,000	3,519	69	311	5,207	299	386	255	12,240	22,286	68,286	48%
47,000	3,596	71	317	5,320	306	395	260	12,240	22,504	69,504	48%
48,000	3,672	72	324	5,434	312	403	266	12,240	22,722	70,722	47%
49,000	3,749	74	331	5,547	319	412	271	12,240	22,941	71,941	47%
50,000	3,825	75	338	5,660	325	420	277	12,240	23,159	73,159	46%
51,000	3,902	77	344	5,773	332	428	282	12,240	23,378	74,378	46%
52,000	3,978	78	351	5,886	338	437	288	12,240	23,596	75,596	45%
53,000	4,055	80	358	6,000	345	445	293	12,240	23,814	76,814	45%
54,000	4,131	81	365	6,113	351	454	299	12,240	24,033	78,033	45%
55,000	4,208	83	371	6,226	358	462	304	12,240	24,251	79,251	44%
56,000	4,284	84	378	6,339	364	470	310	12,240	24,470	80,470	44%
57,000	4,361	86	385	6,452	371	479	315	12,240	24,688	81,688	43%
58,000	4,437	87	392	6,566	377	487	321	12,240	24,906	82,906	43%
59,000	4,514	89	398	6,679	384	496	327	12,240	25,125	84,125	43%
60,000	4,590	90	405	6,792	390	504	332	12,240	25,343	85,343	42%

End of worksheet