

**Lewis-Clark State College Personnel Benefit Rates**

Issued: 4/27/2021

**FY 2022 (FINAL)**

<sup>1</sup>For FY2022, estimated FICA maximum is \$137,700

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

<sup>3</sup> The amount of \$11,650 is the annual health insurance amount for full-time employees (30-40 hrs/wk). The annual health insurance amount for part-time employees is \$9,320 (20-29.9 hrs/wk).

COMPONENT	EXEMPT	CLASSIFIED	IRREGULAR HELP <sup>2</sup>
FICA (SOCIAL SECURITY) <sup>1</sup>	7.65%	7.65%	7.65%
UNEMPLOYMENT INSURANCE	0.49%	0.49%	0.49%
LIFE INS., AD&D, DISAB. INS.	0.72%	0.72%	0.00%
RETIREMENT	10.84%	11.94%	0.00%
SICK LEAVE	0.00%	0.00%	0.00%
WORKMAN'S COMPENSATION	0.80%	0.80%	0.80%
PERSONNEL COMMISSION	0.00%	0.55%	0.00%
SUBTOTAL, SALARY-DRIVEN	20.50%	22.15%	8.94%
PLUS HEALTH INSURANCE <sup>3</sup>	\$11,650.00	\$11,650.00	

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

## FY2022 FINAL Fringe Benefit Costs

### Full-time Exempt Staff/Faculty

Effective July 1, 2021

#### Exempt Staff Minimum

Annual Salary	FICA 7.65%	Unemp. 0.49%	Life, ADD Disab. 0.55%	Retirement 10.84%	Sick Leave 0.00%	Workman's Comp 0.80%	Pers. Comm. 0.00%	Health \$970.84/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
30,000	2,295	147	166	3,252	0	240	0	11,650	17,750	47,750	59%
30,805	2,357	151	171	3,339	0	246	0	11,650	17,914	48,719	58%
31,000	2,372	152	172	3,360	0	248	0	11,650	17,953	48,953	58%
32,000	2,448	157	177	3,469	0	256	0	11,650	18,157	50,157	57%
33,000	2,525	162	183	3,577	0	264	0	11,650	18,360	51,360	56%
34,000	2,601	167	188	3,686	0	272	0	11,650	18,563	52,563	55%
35,000	2,678	172	194	3,794	0	280	0	11,650	18,767	53,767	54%
36,000	2,754	176	199	3,902	0	288	0	11,650	18,970	54,970	53%
37,000	2,831	181	205	4,011	0	296	0	11,650	19,173	56,173	52%
38,000	2,907	186	210	4,119	0	304	0	11,650	19,377	57,377	51%
39,000	2,984	191	216	4,228	0	312	0	11,650	19,580	58,580	50%
40,000	3,060	196	221	4,336	0	320	0	11,650	19,783	59,783	49%
41,000	3,137	201	227	4,444	0	328	0	11,650	19,987	60,987	49%
41,226	3,154	202	228	4,469	0	330	0	11,650	20,033	61,259	49%
42,000	3,213	206	232	4,553	0	336	0	11,650	20,190	62,190	48%
43,000	3,290	211	238	4,661	0	344	0	11,650	20,393	63,393	47%
44,000	3,366	216	244	4,770	0	352	0	11,650	20,597	64,597	47%
45,000	3,443	221	249	4,878	0	360	0	11,650	20,800	65,800	46%
46,000	3,519	225	255	4,986	0	368	0	11,650	21,003	67,003	46%
47,000	3,596	230	260	5,095	0	376	0	11,650	21,207	68,207	45%
48,000	3,672	235	266	5,203	0	384	0	11,650	21,410	69,410	45%
49,000	3,749	240	271	5,312	0	392	0	11,650	21,613	70,613	44%
50,000	3,825	245	277	5,420	0	400	0	11,650	21,817	71,817	44%
51,000	3,902	250	282	5,528	0	408	0	11,650	22,020	73,020	43%
52,000	3,978	255	288	5,637	0	416	0	11,650	22,223	74,223	43%
53,000	4,055	260	293	5,745	0	424	0	11,650	22,427	75,427	42%
54,000	4,131	265	299	5,854	0	432	0	11,650	22,630	76,630	42%
55,000	4,208	270	304	5,962	0	440	0	11,650	22,833	77,833	42%
56,000	4,284	274	310	6,070	0	448	0	11,650	23,037	79,037	41%
57,000	4,361	279	315	6,179	0	456	0	11,650	23,240	80,240	41%
58,000	4,437	284	321	6,287	0	464	0	11,650	23,443	81,443	40%
59,000	4,514	289	327	6,396	0	472	0	11,650	23,647	82,647	40%
60,000	4,590	294	332	6,504	0	480	0	11,650	23,850	83,850	40%
61,000	4,667	299	338	6,612	0	488	0	11,650	24,053	85,053	39%
62,000	4,743	304	343	6,721	0	496	0	11,650	24,257	86,257	39%
63,000	4,820	309	349	6,829	0	504	0	11,650	24,460	87,460	39%
64,000	4,896	314	354	6,938	0	512	0	11,650	24,663	88,663	39%
65,000	4,973	319	360	7,046	0	520	0	11,650	24,867	89,867	38%
66,000	5,049	323	365	7,154	0	528	0	11,650	25,070	91,070	38%
67,000	5,126	328	371	7,263	0	536	0	11,650	25,273	92,273	38%
68,000	5,202	333	376	7,371	0	544	0	11,650	25,477	93,477	37%
69,000	5,279	338	382	7,480	0	552	0	11,650	25,680	94,680	37%
70,000	5,355	343	387	7,588	0	560	0	11,650	25,883	95,883	37%

End of worksheet

## FY2022 FINAL Fringe Benefit Costs

### Full-time Classified Staff

Effective July 1, 2021

Annual Salary	FICA 7.65%	Unemp. 0.49%	Life, ADD Disab. 0.72%	Retirement 11.94%	Sick Leave 0.00%	Workman's Comp 0.80%	Pers. Comm. 0.55%	Health \$970.84/mth	Total Fringe	Total Personnel Cost	Fringe As % of Annual Salary
15,000	1,148	74	108	1,791	0	120	83	11,650	14,973	29,973	100%
16,000	1,224	78	115	1,910	0	128	89	11,650	15,195	31,195	95%
17,000	1,301	83	123	2,030	0	136	94	11,650	15,416	32,416	91%
18,000	1,377	88	130	2,149	0	144	100	11,650	15,638	33,638	87%
19,000	1,454	93	137	2,269	0	152	105	11,650	15,859	34,859	83%
20,000	1,530	98	144	2,388	0	160	111	11,650	16,081	36,081	80%
21,000	1,607	103	151	2,507	0	168	116	11,650	16,302	37,302	78%
22,000	1,683	108	159	2,627	0	176	122	11,650	16,524	38,524	75%
23,000	1,760	113	166	2,746	0	184	127	11,650	16,746	39,746	73%
24,000	1,836	118	173	2,866	0	192	133	11,650	16,967	40,967	71%
25,000	1,913	123	180	2,985	0	200	138	11,650	17,189	42,189	69%
26,000	1,989	127	187	3,104	0	208	144	11,650	17,410	43,410	67%
27,000	2,066	132	195	3,224	0	216	149	11,650	17,632	44,632	65%
28,000	2,142	137	202	3,343	0	224	155	11,650	17,853	45,853	64%
29,000	2,219	142	209	3,463	0	232	161	11,650	18,075	47,075	62%
30,000	2,295	147	216	3,582	0	240	166	11,650	18,296	48,296	61%
31,000	2,372	152	224	3,701	0	248	172	11,650	18,518	49,518	60%
32,000	2,448	157	231	3,821	0	256	177	11,650	18,739	50,739	59%
33,000	2,525	162	238	3,940	0	264	183	11,650	18,961	51,961	57%
34,000	2,601	167	245	4,060	0	272	188	11,650	19,183	53,183	56%
35,000	2,678	172	252	4,179	0	280	194	11,650	19,404	54,404	55%
36,000	2,754	176	260	4,298	0	288	199	11,650	19,626	55,626	55%
37,000	2,831	181	267	4,418	0	296	205	11,650	19,847	56,847	54%
38,000	2,907	186	274	4,537	0	304	210	11,650	20,069	58,069	53%
39,000	2,984	191	281	4,657	0	312	216	11,650	20,290	59,290	52%
40,000	3,060	196	288	4,776	0	320	221	11,650	20,512	60,512	51%
41,000	3,137	201	296	4,895	0	328	227	11,650	20,733	61,733	51%
42,000	3,213	206	303	5,015	0	336	232	11,650	20,955	62,955	50%
43,000	3,290	211	310	5,134	0	344	238	11,650	21,176	64,176	49%
44,000	3,366	216	317	5,254	0	352	244	11,650	21,398	65,398	49%
45,000	3,443	221	324	5,373	0	360	249	11,650	21,620	66,620	48%
46,000	3,519	225	332	5,492	0	368	255	11,650	21,841	67,841	47%
47,000	3,596	230	339	5,612	0	376	260	11,650	22,063	69,063	47%
48,000	3,672	235	346	5,731	0	384	266	11,650	22,284	70,284	46%
49,000	3,749	240	353	5,851	0	392	271	11,650	22,506	71,506	46%
50,000	3,825	245	361	5,970	0	400	277	11,650	22,727	72,727	45%
51,000	3,902	250	368	6,089	0	408	282	11,650	22,949	73,949	45%
52,000	3,978	255	375	6,209	0	416	288	11,650	23,170	75,170	45%
53,000	4,055	260	382	6,328	0	424	293	11,650	23,392	76,392	44%
54,000	4,131	265	389	6,448	0	432	299	11,650	23,613	77,613	44%
55,000	4,208	270	397	6,567	0	440	304	11,650	23,835	78,835	43%
56,000	4,284	274	404	6,686	0	448	310	11,650	24,057	80,057	43%
57,000	4,361	279	411	6,806	0	456	315	11,650	24,278	81,278	43%
58,000	4,437	284	418	6,925	0	464	321	11,650	24,500	82,500	42%
59,000	4,514	289	425	7,045	0	472	327	11,650	24,721	83,721	42%
60,000	4,590	294	433	7,164	0	480	332	11,650	24,943	84,943	42%

End or worksheet