

Fringe Benefit Rates for Fiscal Year 2018

Rates are subject to change.

Fringe Benefit Deduction Codes	Account (Object Code)	Employer Cost % of Gross	Employee Cost % of Gross	Comments
Social Security Tax	119100	6.2%	6.2%	OASDI maximum base wages is \$127,500 in the 2017 CY. MED does not have a maximum.
OASDI	119100	1.45%	1.45%	
MED/ER	119100			
ADDT'L MED	119100	N/A	0.9%	Based on taxable gross over \$200,000.
Regents Retirement TSA _____	118300	8.5%	5.5%	UPS, Faculty, and Academic Staff employees are eligible after one year or immediately if waiver is approved.
Regents Retirement GTL _____	118500	1% beginning 2nd quarter FY 2018	Employee Cost is referred to as Taxable Group Term Life	Employee cost is based on a formula related to the annual benefits base rate.
KPERS RETREG	118100	12.01%	6.0%	USS employees who are first hired before 7/1/09.
KPERS RETRE2	118100	12.01%	6.0%	USS employees who are first hired on or after 7/1/09.
KPERS RETRE3	118100	12.01%	6.0%	USS employees who are first hired on or after 1/1/15.
KPERS RETRET	118100	12.01%	N/A	KPERS retiree from an employer other than KU (e.g. non-state agency, non-regents institution).
KPERS (D&D) GTLREG	118110	1% beginning 2nd quarter FY 2018	Employee Cost is referred to as Taxable Group Term Life	Employee cost is based on a formula related to annual benefits base rate.
KS Police & Firemen RETP&F	118800	18.99%	7.15%	Police and firemen are eligible immediately upon employment.
State Leave Reserve Fund STLEAV	117600	0.75%	N/A	All employees are subject to STLEAV, which funds retiree sick and vacation leave payouts. ER cost only.
KU Leave Reserve Fund KULEAV	117610	0.45%* May change for FY 2018	N/A	All employees are subject to KULEAV, which funds non-retiree eligible vacation leave payouts. ER cost only.
Worker's Comp Insurance WCI	119700	0.38%	N/A	All employees are covered by worker's compensation. ER cost only.
Unemployment Compensation Tax UCI	119800	0.08%	N/A	Non-student employees are covered by unemployment. ER cost only.
Parking PPKADR	117800	6.65%	Amount chosen by employee	Employer 6.65% is charged on the the employee deduction amount.
Other State Taxes	117900	Varies by State	Varies by State	Employees living or working out of Kansas may be subject to additional taxes depending on localities.

Group Health Insurance Employer Rates

Employee rates are based on plan and company selected.

GHI Semi-Monthly Rates	Account Code	Employer		
		Medical/Drug**	Dental	Total
Full-Time Single Employee	119500	\$262.86	\$10.21	\$273.07
Part-Time Single Employee	119500	\$210.36	\$5.93	\$216.29
Full-Time + Dependent*	119500	\$385.15	\$17.12	\$402.27
Part-Time + Dependent*	119500	\$306.48	\$11.96	\$318.44
Full-Time Healthy Kids Dependent	119500	\$409.43	\$17.12	\$426.55
Part-Time Healthy Kids Dependent	119500	\$326.64	\$11.97	\$338.61

*Note that these amounts include the Single Employee rate plus the Dependent Coverage rate added together.

**For GHI Plan C rates, the Employer HSA amount, calculated on a semi-monthly basis, is subtracted from these semi-monthly Employer Medical/Drug rates. The Employer HSA amount is distributed quarterly and charged at the time of distribution.