

**Fringe Benefit Rates**  
**Effective for Grants & Contracts beginning on or after**  
**July 1, 2016**

Fringe Benefit costs applicable to each employee's appointment status, as determined by the Office of Human Resources and as listed on the employees PAR.  
 Sometimes these rates will vary on a case by case basis due to an individual employee's preference or placement in a retirement plan.

*Exempt = Salaried Faculty and Staff*

*Non-Exempt = Hourly Paid Positions*

	Standing or Fixed Term Full Time Regular Employees - 5010100				Supplemental Current MSU Employees - 5010800		
	Exempt KTRS	Exempt ORP	Exempt KERS *	Non-Exempt KERS *	KTRS	ORP	KERS
	FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
Retirement	15.87%	13.84%	48.59%	48.59%	15.87%	13.84%	48.59%
Workman's Compensation	\$192/Year	\$192/Year	\$192/Year	\$192/Year			
Unemployment Insurance	\$144/Year	\$144/Year	\$144/Year	\$144/Year			
Liability Insurance	\$192/Year	\$192/Year	\$192/Year	\$192/Year			
Life Insurance	\$48/Year	\$48/Year	\$48/Year	\$48/Year			
Medical Insurance	\$7,368/Year	\$7,368/Year	\$7,368/Year	\$7,368/Year			
Dental Insurance	\$312/Year	\$312/Year	\$312/Year	\$312/Year			
Terminal Vacation Pay	\$336/Year	\$336/Year	\$336/Year	\$336/Year			
Tuition Waiver	\$576/Year	\$576/Year	\$576/Year	\$576/Year			
<b>New Percentage Rate --&gt;&gt;</b>	<b>23.52%</b>	<b>21.49%</b>	<b>56.24%</b>	<b>56.24%</b>	<b>23.52%</b>	<b>21.49%</b>	<b>56.24%</b>
<b>Plus Per Person Annual Rate</b>	<b>\$9,168</b>	<b>\$9,168</b>	<b>\$9,168</b>	<b>\$9,168</b>			
<i>Prior Rate @ 07/01/2015</i>	<b>23.52</b>	<b>21.49</b>	<b>46.42</b>	<b>46.42</b>	<b>23.52</b>	<b>21.49</b>	<b>46.42</b>
<i>Prior Rate @ 07/01/2014</i>	23.01	21.49	46.06	46.06	23.01	21.49	46.06
<i>Prior Rate @ 07/01/2013</i>	22.49	21.49	34.44	34.44	22.49	21.49	34.44
<i>Prior Rate @ 07/01/2012</i>	23.00	22.00	32.00	32.00	23.00	22.00	32.00
<i>Prior Rate @ 07/01/2011</i>	39.00	39.00	45.00	45.00	23.00	23.00	29.00

\*Full-time KERS retirees - apply the Standing or Fixed Term Full-time Regular employee KERS exempt or non-exempt rate.

	Fixed Term Part-time Retirees - 5010600		Fixed Term Full-time Retirees - 5010100		Wage Payroll 5010600 Non-Exempt	Graduate Assistant * 5010300
	Exempt KTRS	Non-Exempt KTRS	Exempt KTRS	Non-Exempt KTRS		
FICA	7.65%	7.65%	7.65%	7.65%	7.65%	
Retirement	22.70%	22.70%	22.70%	22.70%		
Workman's Compensation			\$192/Year	\$192/Year		
Unemployment Insurance			\$144/Year	\$144/Year		
Liability Insurance			\$192/Year	\$192/Year		
Life Insurance			\$48/Year	\$48/Year		
Medical Insurance			\$7,368/Year	\$7,368/Year		
Dental Insurance			\$312/Year	\$312/Year		
Terminal Vacation Pay			\$336/Year	\$336/Year		
Tuition Waiver			\$576/Year	\$576/Year		
<b>New Percentage Rate --&gt;&gt;</b>	<b>30.35%</b>	<b>30.35%</b>	<b>30.35%</b>	<b>30.35%</b>	<b>7.65%</b>	<b>0.00%</b>
<b>Plus Per Person Annual Rate</b>			<b>\$9,168</b>	<b>\$9,168</b>		
<i>Prior Rate @ 07/01/2015</i>	<b>29.70</b>	<b>29.70</b>	<b>29.70</b>	<b>29.70</b>	<b>7.65</b>	<b>-</b>
<i>Prior Rate @ 07/01/2014</i>	27.75	27.75	27.75	27.75	7.65	-
<i>Prior Rate @ 07/01/2013</i>	25.87	25.87	25.87	25.87	7.65	-
<i>Prior Rate @ 07/01/2012</i>	24.00	24.00	24.00	24.00	8.00	-
<i>Prior Rate @ 07/01/2011</i>	24.00	24.00	40.00	40.00	9.00	2.00

\*This is only applicable to students who have been awarded a "Graduate Assistantship" by MSU's Graduate Office, and who's wages should be coded to object code #5010300.

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\*\* This is only applicable to "workstudy" students. These have been awarded by our Financial Aid Office, and the wages are coded to object code #5010700.

It does not apply to those who are hired via the PAR process as a temporary employee.

If an employee is in KERS and receives "hazardous duty" pay, MSU's projected contribution for 2016/2017 is 23.82%.



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