

## Fringe Benefit Rates

The State of Kansas Division of the Budget provides cost indices as guidelines to be used by all state agencies in preparing their annual budgets. The chart below shows the Wichita State University budgeted employer fringe benefit rates effective fiscal year 2027. Amounts may differ from what is in Banner as some of the benefits change on a calendar basis while the budget amounts are on a fiscal year.

<b>Wichita State University Budget Office</b> <b>Budgeted Employer Fringe Benefit Rates Effective Fiscal Year 2027</b>		
	<u>USS</u>	<u>Unclassified</u>
KPERS Retirement for USS-Permanent (Account 1000)	11.320%	-----
Regents Retirement for Unclassified Salaries-Permanent (Account 1100)	-----	8.500%
TIAA Disability	1.000%	1.000%
FICA OASDI/Medicare	7.650%	7.650%
Workers Compensation	0.198%	0.198%
Unemployment Compensation	0.010%	0.010%
State Leave Payment Assessment	0.520%	0.520%
Composite Rate for Permanent USS and Unclassified Positions	20.698%	17.878%
Permanent USS and Unclassified Positions <i>without Retirement</i>	9.378%	9.378%
USS Salaries-Temporary (Account 1010)	8.378%	
USS Salaries-Overtime (Account 1020) - includes KPERS Retirement	20.698%	
Unclassified Salaries-Overtime (Account 1160) - includes Regents Retirement		17.878%
Unclassified Salaries-Temporary (Account 1110)		8.378%
Unclassified Salaries-Summer School (Account 1170)		8.378%
Unclassified Salaries-Lecturer (Account 1180)		8.378%
Faculty and Unclassified Professionals eligible for Retirement - Additional Compensation (Account 1115), Summer Session (Account 1170), and Lecturer (Account 1180)		17.878%
Graduate Assistants and Students (Accounts 1200, 1210, 1120, 1130, 1140, and 1150)		0.718%
In addition to the variable rates above, employer paid GHI amounts for Permanent USS and Unclassified Employees are:		
<u>Single Member Health</u>	<u>Dependent Health</u>	
Full-Time Employees \$10,910 Annual/\$455 Semi-Monthly	Full-Time Employees \$5,059 Annual/\$211 Semi-Monthly	
Part-Time Employees \$8,842 Annual/\$368 Semi-Monthly	Part-Time Employees \$3,996 Annual/\$167 Semi-Monthly	