

REVISED FY23 Fringe Rates 1/10/22

| FRINGE BENEFIT RATES | | | | | | |
|---|---|--|--|--|--|------------------------|
| | Professional / Faculty Employees <small>(includes benefit eligible temporary employees)</small> | Classified Employees <small>(includes benefit eligible temporary employees)</small> | Classified - Facilities, Trades & Custodial Employees | Non-Benefit Eligible Temporary Employees* | | Student Employees** |
| Variable Benefits (calculated as percent of salary) | % of Salary | | | | | |
| 420500 - Life Insurance | 0.72% | 0.72% | 0.72% | | | |
| 421500 - Workers Compensation | 0.17% | 0.17% | 4.66% | | | |
| 422500 - Employer Retirement Contribution | 10.84% | 11.94% | 11.94% | | | |
| 423000 - Retirement Sick Leave | 0.00% | 0.00% | 0.00% | | | |
| 425000 - State Division of Human Resources | 0.31% | 0.31% | 0.31% | | | |
| 425500 - Unemployment Insurance | 0.00% | 0.00% | 0.00% | | | |
| 426000 - Social Security & Medicare (FICA SSDI & SSHI) | 7.65% | 7.65% | 7.65% | | | |
| Total Variable Benefit Rate | 19.69% | 20.79% | 25.28% | 9.00% | | 4.00% |
| Fixed Benefits (constant for all benefit eligible positions) | Per Position | | | | | |
| 421000 - Health Insurance: Medical, Dental, Vision | \$ 12,500.00 | \$ 12,500.00 | \$ 12,500.00 | \$ - | | \$ - |
| <p style="color: red; font-size: small;">* Some non-benefit eligible employees may have (or have had in the previous fiscal year) a work schedule that triggers Health Insurance eligibility under the Affordable Care Act. The funding source department id(s) will be charged for these employee's Health Insurance if coverage is elected. Additionally, employer retirement contributions may be charged for a non-benefit-eligible employee if they also have a benefit-eligible position at Boise State or another state agency. Please direct questions to HR Benefits.</p> <p style="color: red; font-size: small;">** Student employees are charged variable fringe rates based on their full-time/part-time student status. Their actual Fringe rates will vary from less than 1% to over 9%. We use 4% as an average for budget purposes. Additionally if a student's current or previous fiscal year's work hours trigger Health Insurance eligibility under the Affordable Care Act, this will result in a charge to their funding source department id(s) if coverage is elected. Please direct questions to HR Benefits.</p> | | | | | | |