



# FHSU Office of Research FY2026 Fringes & Health Insurance

| KPERs Employees with Benefits |                           |                 |                                   |
|-------------------------------|---------------------------|-----------------|-----------------------------------|
| Account Code                  | Employer Provided Benefit | Employer's Rate | Notes                             |
| 517600                        | State Leave               | 0.00470         |                                   |
| 518100                        | KPERs                     | 0.11680         | KP&F is 0.2469                    |
| 518500                        | Life & Disability         | 0.01000         |                                   |
| 519100                        | FICA                      | 0.07650         | Per IRS (Hasn't Changed in Years) |
| 519500                        | GHI                       |                 | See list in Information Circular  |
| 519700                        | Worker's Comp             | 0.00128         |                                   |
| 519800                        | Unemployment Comp         | 0.00000         |                                   |
|                               | <b>TOTAL</b>              | <b>0.20928</b>  |                                   |

| KBOR Employees with Benefits |                           |                 |                                   |
|------------------------------|---------------------------|-----------------|-----------------------------------|
| Account Code                 | Employer Provided Benefit | Employer's Rate | Notes                             |
| 517600                       | State Leave               | 0.00470         |                                   |
| 518100                       | KBOR                      | 0.08500         |                                   |
| 518500                       | Life & Disability         | 0.01000         |                                   |
| 519100                       | FICA                      | 0.07650         | Per IRS (Hasn't Changed in Years) |
| 519500                       | GHI                       |                 | See list in Information Circular  |
| 519700                       | Worker's Comp             | 0.00128         |                                   |
| 519800                       | Unemployment Comp         | 0.00000         |                                   |
|                              | <b>TOTAL</b>              | <b>0.17748</b>  |                                   |

| Non-Benefit Employees |                           |                 |                                   |
|-----------------------|---------------------------|-----------------|-----------------------------------|
| Account Code          | Employer Provided Benefit | Employer's Rate | Notes                             |
| 517600                | State Leave               | 0.00470         |                                   |
| 519100                | FICA                      | 0.07650         | Per IRS (Hasn't Changed in Years) |
| 519700                | Worker's Comp             | 0.00128         |                                   |
| 519800                | Unemployment Comp         | 0.00000         |                                   |
|                       | <b>TOTAL</b>              | <b>0.08248</b>  |                                   |

H:/AMGregg/06 07 Payroll/Fringes/Fringe Rates Each Fiscal Year.xls/07-11-2025/ag

Effective 7-1-2025 through 6-30-2026

| EMPLOYER PROVIDED BENEFIT   | EMPLOYER'S RATE | ACCOUNT CODE |
|-----------------------------|-----------------|--------------|
| Unemployment Compensation   | 0.00%           | 519800       |
| State Leave Payment Reserve | 0.47%           | 517600       |

| GROUP HEALTH INSURANCE                    | EMPLOYER |         | TOTAL    |
|---|----------|---------|----------|
|   | MEDICAL  | DENTAL  |          |
| <b>SEMI-MONTHLY RATES</b>                 |          |         |          |
| Full-Time Single Employee                 | \$401.09 | \$20.71 | \$421.80 |
| Part-Time Single Employee                 | \$321.00 | \$21.06 | \$342.06 |
| Full-Time Employee, Dependent Coverage*   | \$587.67 | \$29.72 | \$617.39 |
| Part-Time Employee, Dependent Coverage*   | \$467.66 | \$28.92 | \$496.58 |
| Full-Time Healthy Kids Dependent Coverage | \$624.73 | \$29.72 | \$654.45 |
| Part-Time Healthy Kids Dependent Coverage | \$498.42 | \$28.92 | \$527.34 |

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

For GHI Plan C and Plan N rates, the semi-monthly portion of the quarterly Employer HSA/HRA amount is subtracted from the semi-monthly Employer Medical to calculate the semi-monthly ER GHI Contribution for employee paychecks.

**UPS - 17.748%**  
**USS - 20.928%**  
**Students enrolled - .598%**  
**Students working not enrolled - 8.248%**