

## FY 2018 FRINGE BENEFIT RATE SCHEDULE

VARIABLE RATES	Regular	Temporary (In-System)						Temporary (Out-of-System)	
	Account # 511000 to 517000	Account #						Account #	
		518400 Part-Time	518410 Bonus	518420 Stipends	518430 Ext DD	518440 Ext Per.	519990 Overtime	575100 FRS eligible	575200 non-FRS eligible
521000 Retirement-FRS	8.00%	8.00%	n/a	8.00%	8.00%	8.00%	8.00%	8.00%	n/a
522000 Social Security	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	n/a
522000 Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
523000 Group Insurance *		9.00%		9.00%	9.00%	9.00%	9.00%		
525000 Work Comp/Unemployment	2.00%	2.00%	n/a	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Total</b>	<b>17.65%</b>	<b>26.65%</b>	<b>7.65%</b>	<b>26.65%</b>	<b>26.65%</b>	<b>26.65%</b>	<b>26.65%</b>	<b>17.65%</b>	<b>3.45%</b>
<b>FIXED RATE</b>									
523000 Health & Life	\$7,600								
<b>Benefit Account used for Budgeting:</b>	<b>521000</b>	<b>521500</b>						<b>521500</b>	

\* Group insurance rates represent average cost for budget purposes. Actual health insurance costs vary according to the plan selected by each employee. For instance, family coverage costs the district more than single coverage. HIPAA privacy laws do not allow disclosure of employee health information. Consequently, average rates are developed for budgeting purposes. Additionally, group insurance costs are distributed to all jobs worked during a pay period. For regular employees working extra jobs in the district, a portion of their insurance cost is proportionately allocated to each job. This allocation method is standard business practice used in cost accounting.