

# Washington State University Budget Office

## Draft General Benefits Model for FY 2018

Benefits = Faculty, AP,CS,BU= DA+DK+(DB or DC or DD or DE or DF or DM or DH or DJ or DL)+MA+DG+(MB or MC) where:  
 \*or\* Grad=DG+MC where:  
 \*or\* Non-Student Temporary=DA+DK+(HE or HF) + MD, where:

	Rate	Multiplied by
<sup>1,5</sup> DA = OASI, \$ 128,550 max.	0.0620	x Salary
<sup>5</sup> DK = Medicare, no max.	0.0145	x Salary
DB = TIAA/CREF 5%	0.0500	x Salary
DC = TIAA/CREF 7.5%	0.0750	x Salary
DD = TIAA/CREF 10%	0.1000	x Salary
<sup>9</sup> DE = PERS I	0.1270	x Salary
<sup>9</sup> DF = PERS II	0.1270	x Salary
<sup>9</sup> DM = PERS III	0.1270	x Salary
<sup>9</sup> DH = WSTRS I	0.1313	x Salary
<sup>9</sup> DN = WSTRS III	0.1313	x Salary
DL = LEOFF II	0.0893	x Salary
HE = PERS I	0.1270	x Wages
HF = PERS II	0.1270	x Wages
<sup>10</sup> MA = Unemployment Ins. See Est Ben pg	0.0016	x Salary
<sup>13</sup> DG = Med Aid / Wkr. Comp	\$32.80	x FTE x Term
<sup>7</sup> MB = Health Insurance (monthly rate)	\$913.00	x 12 (if FTE >= 0.50)
<sup>8</sup> MC = Grad Health Ins.	\$1,888.00	(\$714 Fall; \$1174 Spring & Summer)
<sup>3,7</sup> MD = Health Ins. (NSTE) (monthly rate)	\$913.00	x 12
<sup>12</sup> QT = Qualified Tuition Red (semester rate)	\$5,445.00	x 2 (if FTE >= 0.50 and term = 9.0)

<sup>2</sup> **Annual Benefits Calculations by Employee Type, given that FTE >= 0.50**

((OASI%+Medcr%+Retrmt%+Unemp%) \* Salary) + (Med Aid \$ \* FTE \* Term) + (Health Ins. rate x 12)

Classified Benefits	=	(0.2051 x Salary) + (32.8 x FTE x Term) + 10956
Exempt Benefits	=	(0.168 x Salary) + (32.8 x FTE x Term) + 10956
Faculty Benefits	=	(0.1631 x Salary) + (32.8 x FTE x Term) + 10956
Graduate Benefits	=	-0- + (32.8 x FTE x Term) + 1888 (+ 10890 if QTR)

<sup>3</sup> **Estimated Benefit Percentages by Employee Type**

	FY 16	FY 17	FY 18
<b>Civil Service</b>	46.4%	46.2%	48.3%
<b>Bargaining Units</b>	47.3%	47.3%	49.4%
<b>Exempt</b>	33.3%	33.3%	34.3%
<b>Faculty</b>	28.8%	28.4%	29.1%
<b>Weighted Average CS/BU/EX/FAC</b>	36.2%	36.0%	37.3%
<sup>4</sup> <b>Graduate Student (no QTR unless noted)</b>	13.1%	13.3%	12.2%
<sup>6</sup> <b>Student Hourly (no Grad Appt.)</b>	2.7%	2.0%	1.8%
	No PER!	No PERS/Hlth	No PERS/Hlth
<sup>6</sup> <b>Non-Student Temporary</b>	10.4%	9.7%	9.47%

Grad with QTR FY 17

77.6%

N/A

NSTE w/Pers & Hlth FY17 NSTE w/ Pers FY 17

72.9% 22.2%

**Notes:**

- <sup>1</sup> The OASI maximum is a blend of the actual rate as of January 1, 2017 of \$127,200 and an estimated rate of \$129,900 for 2018.
- <sup>2</sup> The civil service/bargaining unit retirement plan rate used is PERS (0.127).  
The A/P and faculty retirement plan rate used is the WSU weighted average (0.0899 and 0.085, respectively).
- <sup>3</sup> Civil Service, Bargaining Unit, Exempt, Faculty and Graduate rates were calculated using average salary, FTE, and term by employee type from employee / appointment data obtained from the data warehouse. No such data is available for students and non-student temporary employees (NSTE) so these rates are rough estimates. The non-student temporary rate shows with and without PERS and medical insurance. The WSU health contributions for non-student temporary employees who become eligible for benefits are charged to their departments in subobject MD. Eligibility for benefits can be achieved 1) upon their initial appointment, 2) through actual work pattern, or 3) if they are employed on a recurring seasonal basis. Details about non-student temporary employee benefits can be found at : <https://hrs.wsu.edu/temporary-seasonal-employee-benefits/> Please contact HRS for eligibility clarification.
- <sup>4</sup> The graduate rate listed shows with and without the Qualified Tuition Reduction, an additional benefit added to those >=.5FTE grads who did not receive an Operating Fee Waiver. The QTR is per the WSU tuition rate schedule (operating fee) \$10,890.
- <sup>5</sup> OASI and Medicare will be taken for all non-student employees for any non-business related meals reimbursed for non-overnight travel.
- <sup>6</sup> Rates for temporary employees are based on the FY average minimum wage (\$11.00 effective Jan. 1, 2017 and \$11.50 effective Jan. 1, 2018) over the fiscal year times 160 hrs/month times 12 months. (Does not reflect the Seattle or Tacoma minimum wage rates). Student hourly are those enrolled in at least 6 credit hours during Fall/Spring or 3 credit hours in Summer Session.
- <sup>7</sup> Health insurance rate portion for employer health, dental, basic life & ltd. Contribution breakout: Medical \$827.89; Dental \$79.05; Life \$3.96; LTD \$2.10.  
FY 18 health insurance rates per the 2017 -2019 biennial budget are \$913. See Budget Office website. <http://budget.wsu.edu/state-budget/index.html>
- <sup>8</sup> Please refer to the *Student Pay* section on the Payroll Services website for information.
- <sup>9</sup> PERS employer contribution rate of 12.07% and TRS of 13.13% per the Office of the State Actuary. TRS rates are effective from 9/1 to 8/31 of each year.
- <sup>10</sup> For program specific rates, please see note 7 on the *Rates* worksheet.
- <sup>11</sup> For cyclic arrangements, please review benefit costs on an individual basis.
- <sup>12</sup> QTR - refer to WSU Pullman Tuition Rates (operating fee) for 2017-18.
- <sup>13</sup> Medical aid maximum contribution rate (based on 160 hours) is .2050, effective January 1, 2017.

**Updated:**

**8/3/2017**