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+ML+(MB or MC) where:
*or* Grad=DG+MC where:
*or* Non-Student Temporary=DA+DK+(HE or HF) + MD, where:

```
Rate Multiplied by
1.5 DA = OASI, $135,300 max. 0.0620 x Salary
1 DK = Medicare, no max. 0.0145 x Salary
DB = TIAA 5% 0.0500 x Salary
DC = TIAA 7.5% 0.0750 x Salary
DD = TIAA 10% 0.1000 x Salary
DE = PERS I 0.1286 x Salary
DF = PERS II 0.1286 x Salary
DM = PERS III 0.1286 x Salary
DH = WSTRS I 0.1551 x Salary
DN = WSTRS III 0.1551 x Salary
DL = LEOFF II 0.0877 x Salary
HE = PERS I 0.1286 x Wages
HF = PERS II 0.1286 x Wages
MA = Unemployment Ins. 0.0019 x Salary
DG = Med Aid / Wkr. Comp $38.11 x FTE x Term
MB = Health Insurance (monthly rate) $939.00 x 12 (if FTE >= 0.50)
MC = Grad Health Ins. $1,965.00 ($741 Fall; $1224 Spring & Summer)
MD = Health Ins. (NSTE) (monthly rate) $939.00 x 12
QT = Qualified Tuition Red (semester rate) $5,575.50 x 2 (if FTE >= 0.50 and term = 9.0)
ML = Paid Family/Medical Leave, $135,300 max. 0.0015 x Salary
```

### Annual Benefits Calculations by Employee Type, given that FTE >= 0.50

\[
\begin{align*}
\text{Classified Benefits} &= ((0.207 x \text{Salary}) + (38.11 x \text{FTE} x \text{Term}) + 11268) \\
\text{Exempt Benefits} &= ((0.186 x \text{Salary}) + (38.11 x \text{FTE} x \text{Term}) + 11268) \\
\text{Faculty Benefits} &= ((0.1659 x \text{Salary}) + (38.11 x \text{FTE} x \text{Term}) + 11268) \\
\end{align*}
\]

### Estimated Benefit Percentages by Employee Type

<table>
<thead>
<tr>
<th></th>
<th>FY 18</th>
<th>FY 19</th>
<th>FY 20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Civil Service</td>
<td>46.2%</td>
<td>48.3%</td>
<td>48.4%</td>
</tr>
<tr>
<td>Bargaining Units</td>
<td>47.3%</td>
<td>49.4%</td>
<td>43.6%</td>
</tr>
<tr>
<td>Exempt</td>
<td>33.3%</td>
<td>34.3%</td>
<td>35.0%</td>
</tr>
<tr>
<td>Faculty</td>
<td>28.4%</td>
<td>29.1%</td>
<td>30.0%</td>
</tr>
<tr>
<td><strong>Weighted Average CS/BU/EX/FAC</strong></td>
<td>36.0%</td>
<td>37.3%</td>
<td>37.2%</td>
</tr>
<tr>
<td>Graduate Student (no QTR unless noted)</td>
<td>13.3%</td>
<td>12.2%</td>
<td>11.8%</td>
</tr>
<tr>
<td>Student Hourly (no Grad Appt.)</td>
<td>2.0%</td>
<td>1.8%</td>
<td>1.9%</td>
</tr>
<tr>
<td>Non-PERS</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Non-PERS/1Hrh</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Non-PERS/1Hrh</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>NSTE w/Pers &amp; Hlth FY 19</td>
<td>68.6%</td>
<td>68.6%</td>
<td>68.6%</td>
</tr>
<tr>
<td>NSTE w/Pers FY 19</td>
<td>22.5%</td>
<td>22.5%</td>
<td>22.5%</td>
</tr>
</tbody>
</table>

### Notes:

1. The OASI taxable maximum is $137,700 for calendar year 2020. Rates are updated in January by the Social Security Administration.
2. The civil service/bargaining unit retirement plan rate used is PERS (0.1286). The A/P and faculty retirement plan rate used is the WSU weighted average (0.1076 and 0.0875, respectively).
3. 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/
4. The graduate rate listed shows with and without the Qualified Tuition Reduction, an additional benefit added to those >=3FTE goals who did not receive an Operating Fee Waiver. The QTR is per the WSU tuition rate schedule (operating fee): $11,151 annually.
5. OASI and Medicare will be taken for all non-student employees for any non-business related meals reimbursed for non-overnight travel.
6. Rates for temporary employees are based on the FY average minimum wage ($12.00 effective Jan. 1, 2019 and $13.50 effective Jan. 1, 2020) 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.
7. Health insurance rate portion for employer health, dental, basic life & ltd. Contribution breakout: Medical $853.35; Dental $79.59; Life $3.96; LTD $2.10.
8. Please refer to the Student Pay section on the Payroll Services website for information.
9. PERS employer contribution rate of 12.86% and TRS of 15.51% per the Office of the State Actuary. TRS rates are effective from 9/1 to 8/31 of each year.
10. The unemployment insurance rate of .0019 is standard across all programs effective January 1, 2020.
11. For cyclic arrangements, please review benefit costs on an individual basis.
12. The QTR is per the WSU tuition rate schedule (operating fee): $11,151 annually.
13. Medical aid maximum contribution rate is $38.11 for 160 hours, or $0.2382 per hour. A rate of 0.0541 applies to student volunteers.
14. Total paid FML contribution is .4% x Salary. Employer share of contribution is 37%. Employer contribution rate is .4% x 37% = .15%. Per law, withholdings are limited to the OASI cap.

Updated: 1/23/2020