Multiplied by

Health insurance rate portion for employer health, dental, basic life & ltd. Contribution breakout: Medical $1,058.32; Dental $80.63; Life $3.95; LTD $2.10.

The OASI taxable maximum is $160,200 for calendar year 2023. Rates are updated in January by the Social Security Administration.

Rates for non-permanent employees are based on the minimum wage of $15.74 effective Jan. 1, 2023 times 160 hrs/month times 12 months.

The unemployment insurance rate of .0018 is standard across all functional classifications in Workday (programs in legacy systems).

28.6% 32.4% 31.2%

PERS employer contribution rate of 9.53% and TRS of 9.70% per the Office of the State Actuary. TRS rates are effective from 9/1 to 8/31 of each year.

Med Aid / Wkr. Comp $55.46 x FTE x Term

PERS II 0.0953 x Salary

Unemployment Ins. 0.0018 x Salary

Medicare, no max. 0.0145 x Salary

TIAA 5% 0.0500 x Salary

TIAA 7.5% 0.0750 x Salary

TIAA 10% 0.1000 x Salary


Note: 1. The OASI taxable maximum is $160,200 for calendar year 2023. Rates are updated in January by the Social Security Administration.

2. OASI and Medicare will be taken for all non-student employees for any non-business related meals reimbursed for non-overnight travel.

3. PERS employer contribution rate of 9.53% and TRS of 9.70% per the Office of the State Actuary. TRS rates are effective from 9/1 to 8/31 of each year.

4. The unemployment insurance rate is .0018 is standard across all functional classifications in Workday (programs in legacy systems).

5. Non-Permanent employees become eligible for PERS if they work, or are anticipated to work, 70 or more hours per month in any five months of a year.

6. Health insurance rate portion for employer health, dental, basic life & ltd. Contribution breakout: Medical $1,058.32; Dental $80.63; Life $3.95; LTD $2.10.

7. Please refer to the Graduate Student Pay section on the Payroll Services website for information.

8. The QTR is per the WSU tuition rate schedule (operating fee): $12,297 annually. Please note that students in the Graduate Nursing program have a different rate: $17,221.

9. Total paid FML contribution is .8% x Salary. Employer share of contribution is 27.24%. Employer contribution rate is .8% x 27.24% = .22%. Per law, witholdings are limited to the OASI cap.

10. The civil service/bargaining unit retirement plan rate used is PERS (0.0953).

11. The WSU health contributions for non-permanent employees who become eligible for benefits are charged to their departments in Workday spend category SC00013. 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-permanent employee benefits can be found at: Please contact HRS for eligibility clarification.

12. Estimated Benefit Percentages by Employee Type

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>FY 22</th>
<th>FY 23</th>
<th>FY 24</th>
</tr>
</thead>
<tbody>
<tr>
<td>Civil Service</td>
<td>42.1%</td>
<td>46.2%</td>
<td>43.8%</td>
</tr>
<tr>
<td>Bargaining Units</td>
<td>38.4%</td>
<td>43.5%</td>
<td>41.5%</td>
</tr>
<tr>
<td>Exempt</td>
<td>32.9%</td>
<td>35.5%</td>
<td>35.2%</td>
</tr>
<tr>
<td>Faculty</td>
<td>28.6%</td>
<td>32.4%</td>
<td>31.2%</td>
</tr>
<tr>
<td>Weighted Average CS/BU/EX/FAC</td>
<td>34.4%</td>
<td>36.3%</td>
<td>35.2%</td>
</tr>
</tbody>
</table>

13. Graduate Student (no QTR unless noted)

<table>
<thead>
<tr>
<th>FY 22</th>
<th>FY 23</th>
<th>FY 24</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.4%</td>
<td>15.4%</td>
<td>16.9%</td>
</tr>
</tbody>
</table>

14. Student Hourly (no Grad Appt.)

<table>
<thead>
<tr>
<th>FY 22</th>
<th>FY 23</th>
<th>FY 24</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.0%</td>
<td>2.4%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

15. Non-Student Temporary

<table>
<thead>
<tr>
<th>FY 22</th>
<th>FY 23</th>
<th>FY 24</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.8%</td>
<td>10.2%</td>
<td>10.1%</td>
</tr>
</tbody>
</table>

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

Graduate Benefits = - (0.1736 x Salary) + (55.46 x FTE x Term) + 13740
Bargaining Unit Ber = - (0.1736 x Salary) + (55.46 x FTE x Term) + 13740
Exempt Benefits = - (0.1658 x Salary) + (55.46 x FTE x Term) + 13740
Faculty Benefits = - (0.1637 x Salary) + (55.46 x FTE x Term) + 13740
Graduate Benefits = -0- + (55.46 x FTE x Term) + 2850 (+ 12297 if QTR)

<table>
<thead>
<tr>
<th>FY 22</th>
<th>FY 23</th>
<th>FY 24</th>
</tr>
</thead>
<tbody>
<tr>
<td>42.1%</td>
<td>46.2%</td>
<td>43.8%</td>
</tr>
</tbody>
</table>

Notes:

1. Please refer to the Graduate Student Pay section on the Payroll Services website for information.

2. The QTR is per the WSU tuition rate schedule (operating fee): $12,297 annually. Please note that students in the Graduate Nursing program have a different rate: $17,221.

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6. Please refer to the Student Pay section on the Payroll Services website for information.

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14. Please refer to the Student Pay section on the Payroll Services website for information.

15. Rates for non-permanent employees are based on the minimum wage of $15.74 effective Jan. 1, 2023 times 160 hrs/month times 12 months.

9/22/2023