### Estimated Benefit Percentages by Employee Type

<table>
<thead>
<tr>
<th></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><strong>Weighted Average CS/BU/EX/FAC</strong></td>
<td>34.4%</td>
<td>36.3%</td>
<td>35.2%</td>
</tr>
</tbody>
</table>

**Graduate Student (no QTR unless noted)**

- FY 22: 12.4%
- FY 23: 15.4%
- FY 24: 15.7%

**Student Hourly (no Grad Appt.)**

- FY 22: 2.0%
- FY 23: 2.4%
- FY 24: 2.2%

**Non-Permanent Employees**

- FY 22: 9.8%
- FY 23: 10.2%
- FY 24: 10.1%

### Notes:

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 of 0.0018 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 season.
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 annually.
9. Total paid FML contribution is 0.8% x Salary. Employer share of contribution is 27.24%. Per law, witholdings are limited to the OASI cap.
10. The civil service/bargaining unit retirement plan rate used is PERS (0.0953).
11. For cyclic arrangements, please review benefit costs on an individual basis.
12. Civil Service, Bargaining Unit, Exempt, Faculty and Graduate rates were calculated using average salary, FTE, and term by employee type from HCM data obtained from Workday. Non-permanent employee rates are estimated in the model and based on the current minimum wage. The non-permanent rate shows with and without PERS and medical insurance.
13. 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: [https://hrs.wsu.edu/employees/benefits/temporary-seasonal-employee-benefits/](https://hrs.wsu.edu/employees/benefits/temporary-seasonal-employee-benefits/)
14. Please contact HRS for eligibility clarification.
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.

Updated: 9/7/2023