

Washington State University Budget Office Draft General Benefits Model for FY 2023

	<u>Rate</u>	<u>Multiplied by</u>
^{1,5} OASI, \$147,000 max.	0.0620	x Salary
⁵ 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
⁹ PERS I	0.1025	x Salary
⁹ PERS II	0.1025	x Salary
⁹ PERS III	0.1025	x Salary
⁹ WSTRS I	0.1442	x Salary
⁹ WSTRS III	0.1442	x Salary
LEOFF II	0.0871	x Salary
⁹ PERS I	0.1025	x Wages
⁹ PERS II	0.1025	x Wages
¹⁰ Unemployment Ins.	0.0018	x Salary
¹³ Med Aid / Wkr. Comp	\$55.46	x FTE x Term
⁷ Health Insurance (monthly rate)	\$1,130.00	x 12 (if FTE >= 0.50)
⁸ Grad Health Ins.	\$2,524.00	(preliminary annual rate pending OIC approval)
^{3,7} Health Ins. (NSTE) (monthly rate)	\$1,130.00	x 12
¹² Qualified Tuition Red (semester rate)	\$5,998.50	x 2 (if FTE >= 0.50 and term = 9.0)
¹⁴ Paid Family/Medical Leave, \$147,000 max.	0.0016	x Salary

^{2,11} **Annual Benefits Calculations by Employee Type, given that FTE >= 0.50**

Classified Benefits	=	(0.1808 x Salary) + (55.46 x FTE x Term) + 13560
Exempt Benefits	=	(0.16 x Salary) + (55.46 x FTE x Term) + 13560
Faculty Benefits	=	(0.1645 x Salary) + (55.46 x FTE x Term) + 13560
Graduate Benefits	=	-0- + (55.46 x FTE x Term) + 2524 (+ 11997 if QTR)

^{3,11} **Estimated Benefit Percentages by Employee Type**

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	
Civil Service	47.4%	42.1%	46.2%	
Bargaining Units	42.9%	38.4%	43.5%	
Exempt	34.7%	32.9%	35.5%	
Faculty	30.3%	28.6%	32.4%	
Weighted Average CS/BU/EX/FAC	37.2%	34.4%	36.3%	
⁴ Graduate Student (no QTR unless noted)	12.6%	12.4%	15.4%	Grad with QTR FY 22 81.2%
⁶ Student Hourly (no Grad Appt.)	1.8%	2.0%	2.4%	N/A
	No PERS	No PERS/Hlth	No PERS/Hlth	NSTE w/Pers & Hlth FY 21 NSTE w/ Pers FY 21
⁶ Non-Student Temporary	9.6%	9.8%	10.2%	69.2% 20.5%

Notes:

- ¹ The OASI taxable maximum is \$147,000 for calendar year 2022. Rates are updated in January by the Social Security Administration.
- ² The civil service/bargaining unit retirement plan rate used is PERS (0.1025).
The A/P and faculty retirement plan rate used is the WSU weighted average (0.0801 and 0.0846, respectively).
- ³ 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. Student and non-student temporary employee (NSTE) rates are estimated in the model and based on the current minimum wage. 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 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-student temporary employee benefits can be found at :
<https://hrs.wsu.edu/temporary-seasonal-employee-benefits/> Please contact HRS for eligibility clarification.
- ⁴ The graduate rate listed shows with and without the Qualified Tuition Reduction, an additional benefit added to those >= .5 FTE grads who did not receive an Operating Fee Waiver. The QTR is per the WSU tuition rate schedule (operating fee): \$11,997 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 minimum wage of \$14.49 effective Jan. 1, 2022 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.
- ¹⁴ The graduate health insurance rate is preliminary and pending approval by the Office of the Insurance Commissioner.
- ⁷ Health insurance rate portion for employer health, dental, basic life & ltd. Contribution breakout: Medical \$1,043.32; Dental \$80.63; Life \$3.95; LTD \$2.10.
- ⁸ Please refer to the Student Pay section on the Payroll Services website for information.
- ⁹ PERS employer contribution rate of 10.25% and TRS of 14.42% 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 .0018 is standard across all functional classifications in Workday (programs in legacy systems).
- ¹¹ For cyclic arrangements, please review benefit costs on an individual basis.
- ¹² The QTR is per the WSU tuition rate schedule (operating fee): \$11,997 annually.
- ¹³ Medical aid maximum contribution rate is \$55.46 for 160 hours, or \$0.3466 per hour. A rate of 0.061 applies to student volunteers.
- ¹⁴ Total paid FML contribution is .6% x Salary. Employer share of contribution is 26.8%. Employer contribution rate is .6% x 26.8% = .16%. Per law, withholdings are limited to the OASI cap.