

Washington State University Budget Office Draft General Benefits Model for FY 2026

	<u>Rate</u>	<u>Multiplied by</u>
^{1,2} OASI, \$184,500 max.	0.0620	x Salary
² 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
³ PERS I	0.0558	x Salary
³ PERS II	0.0558	x Salary
³ PERS III	0.0558	x Salary
³ WSTRS I	0.0986	x Salary
³ WSTRS III	0.0986	x Salary
LEOFF II	0.0873	x Salary
³ PERS I	0.0558	x Wages
³ PERS II	0.0558	x Wages
⁴ Unemployment Ins.	0.0018	x Salary
⁵ Med Aid / Wkr. Comp	\$73.86	x FTE x Term
⁶ Health Insurance (monthly rate)	\$1,333.00	x 12 (if FTE >= 0.50)
⁶ Health Ins. (Non-Perm) (monthly rate)	\$1,333.00	x 12
⁷ Grad Health Ins.	\$3,427.00	Preliminary - Pending OIC approval
⁸ Qualified Tuition Red (semester rate)	\$6,542.00	x 2 (if FTE >= 0.50 and term = 9.0)
⁹ Paid Family/Medical Leave, \$184,500 max.	0.0026	x Salary

^{3,11} **Annual Benefits Calculations by Employee Type, given that FTE >= 0.50**

Classified Benefits =	(0.1341 x Salary) + (73.86 x FTE x Term) + 15996
Bargaining Unit Ber =	(0.1341 x Salary) + (73.86 x FTE x Term) + 15996
Exempt Benefits =	(0.1622 x Salary) + (73.86 x FTE x Term) + 15996
Faculty Benefits =	(0.1618 x Salary) + (73.86 x FTE x Term) + 15996
Graduate Benefits =	-0- + (73.86 x FTE x Term) + 3427 (+ 13084 if QTR)

^{11,12} **Estimated Benefit Percentages by Employee Type**

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	
Civil Service	43.8%	43.5%	42.6%	
Bargaining Units	41.5%	40.8%	39.9%	
Exempt	35.2%	35.1%	37.1%	
Faculty	31.2%	31.3%	33.4%	
Weighted Average CS/BU/EX/FAC	35.2%	35.1%	36.4%	
				Grad with QTR FY 26
^{13,14} Graduate Student (no QTR unless noted)	16.9%	18.7%	18.3%	81.6%
^{14,15} Student Hourly (no Grad Appt.)	2.2%	2.9%	2.7%	N/A
	No PERS/Hlth	No PERS/Hlth	No PERS/Hlth	NSTE w/Pers & Hlth FY 26 NSTE w/ Pers FY 26
¹⁵ Non-Permanent	10.1%	10.8%	10.6%	64.8% 16.2%

Notes:

- ¹ The OASI taxable maximum is \$184,500 for calendar year 2026. 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 5.58% and TRS of 9.86% 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 .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 out of a 12-month period.
- ⁶ Health insurance rate portion for employer health, dental, basic life & LTD. Total: \$1,333.00
- 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): \$13,084 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 28.48%. Employer contribution rate is .8% x 28.48% = .23%. Per law, withholdings are limited to the OASI cap.
- ¹⁰ The civil service/bargaining unit retirement plan rate used is PERS (0.0558).
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/> *Please contact HRS for eligibility clarification.*
- 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. Student and 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.
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- ¹³ 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): \$13,084 annually.
- 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 \$17.13 effective Jan. 1, 2026 times 160 hrs/month times 12 months.