

Washington State University Budget Office General Benefits Model for FY 2017

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

	<u>Rate</u>	<u>Multiplied by</u>
^{1,5} DA = OASI, \$ 127,200 max.	0.0620	x Salary
⁵ DK = Medicare, no max.	0.0145	x Salary
DB = TIAA/CREF 5%	0.0500	x Salary
DC = TIAA/CREF 7.5%	0.0750	x Salary
DD = TIAA/CREF 10%	0.1000	x Salary
⁹ DE = PERS I	0.1118	x Salary
⁹ DF = PERS II	0.1118	x Salary
⁹ DM = PERS III	0.1118	x Salary
⁹ DH = WSTRS I	0.1313	x Salary
⁹ DN = WSTRS III	0.1313	x Salary
DL = LEOFF II	0.0859	x Salary
HE = PERS I	0.1118	x Wages
HF = PERS II	0.1118	x Wages
¹⁰ MA = Unemployment Ins. See Est Ben pg	0.0015	x Salary
¹³ DG = Med Aid / Wkr. Comp	\$32.80	x FTE x Term
⁷ MB = Health Insurance (monthly rate)	\$888.00	x 12 (if FTE >= 0.50)
⁸ MC = Grad Health Ins.	\$2,071.00	(\$783 Fall; \$1,288 Spring & Summer)
^{3,7} MD = Health Ins. (NSTE) (monthly rate)	\$888.00	x 12
¹² QT = Qualified Tuition Red (semester rate)	\$5,445.00	x 2 (if FTE >= 0.50 and term = 9.0)

² **Annual Benefits Calculations by Employee Type, given that FTE >= 0.50**

((OASI%+Medcr%+Retmt%+Unempl%)*Salary) + (Med Aid \$* FTE*Term) + (Health Ins. rate x 12)

Classified Benefits =	(0.1898 x Salary) + (32.8 x FTE x Term) + 10656
Exempt Benefits =	(0.163 x Salary) + (32.8 x FTE x Term) + 10656
Faculty Benefits =	(0.1586 x Salary) + (32.8 x FTE x Term) + 10656
Graduate Benefits =	-0- + (32.8 x FTE x Term) + 2071 (+ 10890 if QTR)

³ **Estimated Benefit Percentages by Employee Type**

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	
Civil Service	38.7%	46.4%	46.2%	
Bargaining Units	39.4%	47.3%	47.3%	
Exempt	29.4%	33.3%	33.3%	
Faculty	26.2%	28.8%	28.4%	
Weighted Average CS/BU/EX/FAC	31.5%	36.2%	36.0%	
⁴ Graduate Student (no QTR unless noted)	13.6%	13.1%	13.3%	Grad with QTR FY 17
⁶ Student Hourly (no Grad Appt.)	2.2%	2.7%	2.0%	78.8%
	No Pers/Hlth	No PERS/Hlth	No PERS/Hlth	N/A
				NSTE w/Pers & Hlth FY17; NSTE w/ Pers FY 17
⁶ Non-Student Temporary	9.8%	10.4%	9.65%	75.1% 20.8%

Notes:

- ¹ The OASI maximum is the actual rate as of January 1, 2017 of \$127,200.
- ² The civil service/bargaining unit retirement plan rate used is PERS (0.1118).
The A/P and faculty retirement plan rate used is the WSU weighted average (0.085 and 0.0806, 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/> 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 >=.5FTE grads who did not receive an Operating Fee Waiver. The QTR is per the WSU tuition rate schedule (operating fee) \$10,890.
- 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 (\$9.47 to Dec. 31, 2016 and \$11.00 effective Jan. 1, 2017) 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 is medical \$802.88, dental \$79.13, life \$3.89, LTD \$2.10.
FY 17 health insurance rates per the 2016 supplemental budget are \$888. See Budget Office website. <http://budget.wsu.edu/state-budget/index.html>
- ⁸ Please refer to the *Student Pay* section on the Payroll Services website for information.
- ⁹ PERS employer contribution rate of 11.18% and TRS of 13.13% per the Office of the State Actuary. TRS rates are effective from 9/1 to 8/31 of each year.
- ¹⁰ For program specific rates, please see note 7 on the *Rates* worksheet.
- ¹¹ For cyclic arrangements, please review benefit costs on an individual basis.
- ¹² QTR - refer to WSU Pullman Tuition Rates (operating fee) for 2016-17.
- ¹³ Medical aid maximum contribution rate (based on 160 hours) is .2050, effective January 1, 2017.

Updated:

2/24/2017