Students/ Graduate Assistants

Employment Percentage and Employment Duration	100% of Full-Time for 1 semester or more/ faculty or 6months or more/ professional staff	99-70% of Full-Time for 1 semester or more/ faculty or 6 months or more/ professional staff	<70% of Full-Time for less than 1 semester for faculty or less than 9 months for professional staff* * *		37.5 or more hours per week for 6 months or more	25-37.5 hours per week for 6 months or more	< 25 hours per week for less thar 9 months* * *) Retiree	ALL
FICA	salary x 7.65%	salary x 7.65%	salary x 7.65%	salary x 7.65%	salary x 7.65%	salary x 7.65%	salary x 7.65%	salary x 7.65%	salary x 7.65%
KTRS	salary x 15.865%	salary x 15.865%	N/ A	salary x 27.24%	N/ A	N/ A	N/ A	N/A	N/ A
KTRS 4	salary x 9.775%	salary x 9.775%	N/ A	N/ A	N/ A	N/ A	N/ A	N/ A	N/ A
KERS* * *	N/ A	N/ A	N/ A	N/ A	salary x 9.97%	salary x 9.97%	N/ A	salary x 9.97%	N/A
ORP	salary x 8.74%	salary x 8.74%	N/ A	N/ A	N/ A	N/ A	N/ A	N/ A	N/ A
Workers Compensation * *	salary x .52%	salary x .52%	salary x .52%	salary x .52%	salary x .52%	salary x .52%	salary x .52%	salary x .52%	salary x .52%
General Fringes* *	salary x .82%	salary x .82%	N/ A	salary x .82%	salary x .82%	salary x .82%	N/ A	salary x .82%	N/ A
Subtotal Fringe	S salary X 24.855%	salary X 24.855%	salary X 8.17%	salary x 36.23%	salary X 18.96%	salary X 18.96%	salary X 8.17%	salary X 18.96%	salary X 8.17%
Health Insurance *	\$1,403.60/ month - family PPO \$1,429.75/ month - family Balanced Saver	N/ A	N/ A	N/ A	\$1,403.60/ month - family PPO \$1,429.75/ month - family Balanced Saver	N/ A	N/ A	N/ A	N/A
	\$565.24/ month - single PPO \$590.12/ month - single Balanced Saver	N/ A	N/ A	N/A	\$565.24/ month - single PPO \$590.12/ month - single Balanced Saver	N/ A	N/ A	N/A	N/ A
Life Insurance	\$.90/month	N/ A	N/ A	N/ A	\$.90/ month	N/ A	N/ A	N/ A	N/ A

Notes

1) Salary = Gross Wages

2) KTRS = Kentucky Teachers Retirement System

3) KERS = Kentucky Educational Retirement System

4) ORP = Optional Retirement Plan

5) Graduate Assistants and regular student employees receive no benefits. FICA will not be withheld if the student is currently

A FEW ITEMS THAT NEED CLARIFICATION ARE AS FOLLOWS:

 If an employee works for more than one account the staff benefits will be prorated, based upon salary, to each account.

10) All release time salaries should include the University's share of all fringe benefits.