### 2016-17 Benefit Calculation Chart

<table>
<thead>
<tr>
<th>Employment Percentage and Employment Duration</th>
<th>Faculty and Professional Staff</th>
<th>Administrative Clerical and Support Staff</th>
<th>Students/Graduate Assistants</th>
</tr>
</thead>
<tbody>
<tr>
<td>100% of Full-Time for 1 semester or more/faculty or 6 months or more/professional staff</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
</tr>
<tr>
<td>99-70% of Full-Time for 1 semester or more/faculty or 6 months or more/professional staff</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
</tr>
<tr>
<td>&lt;70% of Full-Time for less than 1 semester for faculty or less than 9 months for professional staff***</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
</tr>
<tr>
<td>Retiree</td>
<td>salary x 6.95%</td>
<td>salary x 6.95%</td>
<td>salary x 6.95%</td>
</tr>
<tr>
<td>37.5 or more hours per week for 6 months or more</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
</tr>
<tr>
<td>25-37.5 hours per week for 6 months or more</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
</tr>
<tr>
<td>&lt; 25 hours per week for less than 9 months***</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
<td>salary x 7.65%</td>
</tr>
</tbody>
</table>

### 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 enrolled in classes on a half-time basis. Students not enrolled at least half-time will be subject to FICA withholding of 7.65%, which is subject to the University's share of all fringe benefits.
6) The FICA maximum for the calendar year 2016 is as follows:
   - For taxable earnings up to $118,500 the FICA rate is 7.65%.
   - For taxable earnings over $118,500 the FICA rate is 1.45%.
   - For taxable earnings over $200,000 the FICA rate is 2.35%.
7) When budgeting for vacant or new positions, it is suggested that the family coverage rate for health insurance be used if the position is eligible for this benefit (full-time).
8) If an employee works for more than one account the staff benefits will be prorated, based upon salary, to each account.
9) All release time salaries should include the University's share of all fringe benefits.
10) Any additional taxes related to payment of nonresident aliens, both students and regular employees, will be charged to the grant.
11) Health Insurance is calculated from January 2016 - December 2016.
12) ** Workers compensation and General Fringe rate is effective July 1, 2016.
13) *** Benefits will be paid in accordance with Personnel Policy II B.
14) A FEW ITEMS THAT NEED CLARIFICATION ARE AS FOLLOWS:
   - Health Insurance is calculated from January 2016 - December 2016.
   - Workers compensation and General Fringe rate is effective July 1, 2016.
   - Benefits will be paid in accordance with Personnel Policy II B.