

**Schedule of Fringe Benefit Rates  
For the Period Beginning July 1, 2021**

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**MANDATORY BENEFITS:**

<b><u>Description:</u></b>	<b><u>Rate %:</u></b>	<b><u>Basis of Calculation:</u></b>
F.I.C.A.: Social Security portion	6.20	(1) 6.20% on first \$142,800 or \$8,854 tax amount
Medicare portion	1.45	(1) 1.45% on all wages, no upper limit.
State Disability:	0.47	(1) 0.47% on first \$36,200 wages.
Unemployment:	0.43	(1) 0.425% on first \$36,200 wages
Temporary Disability Insurance	0.12	\$91,687 (Temp Disability Actual FY 21) divided by \$73,497,428 (Full -Time Salaries only)
Workers Compensation:	0.56	(2) \$489,440 (FY 21 Actual) divided by \$86,751,142 (Total actual salary expense FY 21)
<b>Total Mandatory Benefits all Employees:</b>	<b>9.23</b>	

**VOLUNTARY BENEFITS:**

Medical:	14.00	(3) \$10,287,058 (FY21 Actual) divided by \$73,497,428 (Full Time Salaries FY21)
Pension:	4.25	\$3,121,511 (Pension Actual FY 2021) divided by \$73,497,428 (Full Time Salaries FY21)
Life Insurance	0.13	\$97,900 (Life Insurance Actual FY 2021) divided by \$73,497,428 (Full Time Salaries FY 21)
Long Term Disability	0.20	\$149,573 (Long Term Disability Actual FY 2021) divided by \$73,497,428 (Full Time Salaries FY 21)
Employee Tuition Grants	6.94	\$5,101,438 (Total ETG's + Exchanges Actual 2021) divided by \$73,497,428 (Full Time Salaries FY 21)
<b>Total Voluntary Benefits Full Time</b>	<b>25.52</b>	
<b>Total Benefit Rates Full Time Employees:</b>	<b>34.75</b>	

**Notes:**

- (1) Confirmed by ADP "2021 - Fast Wage and Tax Facts"
- (2) FY 21' Actual expense. FY '21 actual expense included var. adjustments (i.e. dividend pymts, audit fee) causing both years to contain credit adjustments expense totals to be skewed for comparative purposes.
- (3) Actual FY 21' expense

OB 10/28/21