

**Lewis-Clark State College Personnel Benefit Rates**

Issued: 2/7/2025

**FY 2026 - (Proposed Pending Legislative Action)**

<sup>1</sup>For FY2026, estimated FICA maximum is \$168,600

<sup>2</sup>Applies to benefit eligible positions, whether on or off contract

<sup>3</sup>Applies to non-benefit eligible positions, including part-time staff and part-time students

<sup>4</sup>Applies to student non-benefit eligible positions working during the Academic Year

<sup>5</sup> The amount of \$14,300 is the annual health insurance amount for full-time employees (30-40 hrs/wk). The annual health insurance amount for part-time employees is \$11,440 (20-29.9 hrs/wk).

COMPONENT	FACULTY & EXEMPT <sup>2</sup>	CLASSIFIED <sup>2</sup>	IRREGULAR HELP <sup>3</sup>	STUDENT IRREGULAR HELP <sup>4</sup>
FICA (SOCIAL SECURITY) <sup>1</sup>	7.65%	7.65%	7.65%	0.00%
UNEMPLOYMENT INSURANCE	0.00%	0.00%	0.00%	0.00%
LIFE INS., AD&D, DISAB. INS.	0.67%	0.67%	0.00%	0.00%
RETIREMENT	10.84%	11.96%	0.00%	0.00%
SICK LEAVE	0.00%	0.00%	0.00%	0.00%
WORKMAN'S COMPENSATION	0.92%	0.92%	0.92%	0.92%
PERSONNEL COMMISSION	0.65%	2.00%	0.65%	0.65%
SUBTOTAL, SALARY-DRIVEN	20.73%	23.20%	9.22%	1.57%
PLUS HEALTH INSURANCE <sup>5</sup>	\$14,300.00	\$14,300.00		

Effective in November 2009, the Idaho Department of Administration implemented changes to the health insurance benefits for part-year/part-time employees. Based upon the number of hours worked per week, part-year/part-time employees are now required to pay a portion of the State's contribution for their group health insurance benefits.

Please contact HRS or the Budget Office for information regarding part-time/part-year employee health insurance benefits.

End of worksheet