

# FY2025

Paychecks dated 7/5/2024 and thereafter  
Per Circular 24-P-015

EMPLOYER PROVIDED BENEFIT	EMPLOYER'S RATE	ACCOUNT CODE
Unemployment Compensation	0.00%	519800
State Leave Payment Reserve	0.56%	517600

GROUP HEALTH INSURANCE	EMPLOYER	EMPLOYER	TOTAL	ACCOUNT CODE
SEMI-MONTHLY RATES	MEDICAL	DENTAL		
Full-Time Single Employee	\$373.11	\$20.05	\$393.16	519500
Part-Time Single Employee	\$298.60	\$20.39	\$318.99	519500
Full-Time Employee, Dependent Coverage*	\$546.67	\$28.77	\$575.44	519500
Part-Time Employee, Dependent Coverage*	\$435.03	\$28.00	\$463.03	519500
Full-Time Healthy Kids Dependent Coverage	\$581.14	\$28.77	\$609.91	519500
Part-Time Healthy Kids Dependent Coverage	\$463.65	\$28.00	\$491.65	519500

\* Note that these amounts include the Single Employee rate plus the Dependent Coverage rate added together.

For GHI Plan C and Plan N rates, the semi-monthly portion of the quarterly Employer HSA/HRA amount is subtracted from the semi-monthly Employer Medical to calculate the semi-monthly ER GHI Contribution for employee paychecks.

		ER	EE	Student
517500	GHI - dependent coverage	see above		n/a
517600	State Leave	0.560%		applies to all student wages
518100	KPERS (See Circular if retired EE)	11.540%	6.000%	n/a
518300	TIAA-CREFF	8.500%	5.500%	n/a
518500	KPERS Death & Disability	1.000%		0 for 1st quarter, 1% thereafter
519101	Social Security	6.200%	6.200%	applies to summer wages if not enrolled
519102	Medicare	1.450%	1.450%	applies to summer wages if not enrolled
519500	GHI - Employee Only	see above		n/a
519700	Work Comp	0.227%		applies to all student wages
519800	Unemployment	0.000%		applies to summer wages if not enrolled
519900	Flexible Spending Account	0.000%		
	Students working and enrolled	0.787%		
	Students working not enrolled	8.437%		
	Total UPS	17.9370%	+Flex Spend	
	Total USS	20.9770%	+Flex Spend	