

| 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*** | Retiree | 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 than 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 25.72% | 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 Fringes | 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 * | \$1,628.70 month - family PPO \$1,621.80month - family Balanced Saver | N/A | N/A | N/A | \$1,628.70 month - family PPO \$1,621.80month - family Balanced Saver | N/A | N/A | N/A | N/A |
| | \$654.42/month - single PPO \$668.25/month - single Balanced Saver | N/A | N/A | N/A | \$654.42/month - single PPO \$668.25/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

A FEW ITEMS THAT NEED CLARIFICATION ARE AS FOLLOWS:

- 8) If an employee works for more than one account the staff benefits will be prorated, based upon salary,