

2009 Employee/Employer Benefit Charges

<u>Benefit Type</u>	<u>Account Code</u>	<u>Employee Charge</u>	<u>Employer Charge</u>
<i>F.I.C.A.</i>			
Social Security	F910	6.2% x gross salary to maximum salary of \$106,800^^	6.2% x gross salary to maximum salary of \$106,800^^
Medicare	F915	1.45% x gross salary (no limit)	1.45% x gross salary (no limit)
<i>Retirement (employee may only be active in one plan)</i>			
LEOFF(Law Enforcement Officers Retirement System)	F920	Plan II: 8.46%** x gross salary	Plan II: 8.62%** x gross salary
PERS (Public Employees Retirement System)	F920	Plan I: 6.0% x gross salary Plan II: 3.9%** x gross salary Plan III: Employee Option	Plans I, II, III: 5.31%** x gross salary
TRS (WA State Teacher's Retirement System)	F920	Plan I: 6.0% x gross salary Plan II: 3.36%** x gross salary Plan III: Employee Option	Plans I, II, III: 6.14%** x gross salary
WWURP (University Retirement System)	F920	Age: Less than 35 = 5.0% 35 and over = 7.5% 50 and over = 10.0%	Matched by University; equal to employee contribution

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<i>Insurance/Other</i>			
Medical/Dental/ Life/LTD Insurance	F940	Based on Plan Choice	\$745.00/month per eligible employee*
Industrial Insurance	F930	No charge to employee	.0639^^ x hrs to a maximum of \$10.22/month (160 hours)
Medical Aid	F930	.0673^^ x hrs to a maximum of \$10.76/month (160 hours)	.0673^^ x hrs to a maximum of \$10.76/month (160 hours)
Unemployment	F960	No charge to employee	.13%^ x gross salary

^ = Effective November 1, 2003

^^ = Effective January 1, 2009

* = Effective July 1, 2009

** = Effective September 1, 2009

General Rules

Student employees: employer is not charged for social security, retirement, health insurance, or unemployment.

Temporary employees: employer is not charged for retirement or health insurance unless the employee becomes eligible for the benefit. Contact Jeff Ritter at (360) 650-7314 for more information.