

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM (KCTC)
APPROVED SUMMARY FOR FY 2010 & 2011

Fringe Benefit Rate for Regular Employees

	PeopleSoft Expenditure Code	Approved Rate
Benefits - Health	50030	18.10%
Post-Employment Health Benefits	50031	8.01%
Benefits - Health Flex (Single)	50035	0.73%
Benefits - Life Insurance	50040	0.09%
Benefits - FICA	50050	6.15%
Benefits - Retirement	50060	11.14%
Benefits - Workers Comp.	50070	0.61%
Benefits - Long Term Disability	50080	0.59%
Benefits - Unemployment Taxes	50090	0.15%
Employee Education Program Exp	50100	0.54%
TOTAL FRINGE BENEFIT RATE:		<u><u>46.10%</u></u>

Fringe Benefit Rate for Temporary Employees

	PeopleSoft Expenditure Code	Approved Rate
Benefits - FICA	50050	7.65%
Benefits - Workers Comp.	50070	0.97%
TOTAL		<u><u>8.62%</u></u>

Fringe Benefit Rate Calculation for Student Employees

	PeopleSoft Expenditure Code	Approved Rate
Benefits - FICA	50050	1.00%
TOTAL		<u><u>1.00%</u></u>