

MSU-Billings Employer Benefit Rates for FY 2020 for Budgeting

Account Code	Category	TRS & TIAA/CREF 61415	PERS 61402	Workers Comp "low" 61404	Workers Comp "high" 61404	FICA & Medicare Tax 61401(6.20%) & 61409(1.45%)	UCC (Unemployment) 61410	G & C Termination Pool Charge 61499	Total Rate	Medical Insurance FY 20 61403
61110	Part-Time Faculty teaching less than 4 credits			0.30%		7.65%	0.25%		8.200%	\$0
61110	Part-Time Faculty teaching 4 credits or more	10.676%		0.30%		7.65%	0.25%		18.876%	\$0
	(Retirement is mandatory for part-time faculty teaching 4 credits or more)						0.25%			
61123	Contract Faculty - Main Campus	10.676%		0.30%		7.65%	0.25%		18.876%	\$12,648
61123	Contract Faculty - CC	10.676%		0.30%		7.65%	0.25%		18.876%	\$12,648
61124	Contract Professional	10.676%		0.30%		7.65%	0.25%		18.876%	\$12,648
61128	Contract Administration	10.676%		0.30%		7.65%	0.25%		18.876%	\$12,648
61125	Classified Salaried - high work comp		8.770%		4.034%	7.65%	0.25%		20.704%	\$12,648
61125	Classified Salaried - low work comp		8.770%	0.30%		7.65%	0.25%		16.970%	\$12,648
61126	GTA - attending class (academic year)			0.30%					0.300%	\$0
61126	GTA - not attending class (summer)			0.30%		7.65%	0.25%		8.200%	\$0
61127	GRA - attending class (academic year)			0.30%					0.300%	\$0
61127	GRA - not attending class (summer)			0.30%		7.65%	0.25%		8.200%	\$0
61224	Non-classified Hourly			0.30%		7.65%	0.25%		8.200%	\$0
61225	Student Labor - attending class (academic year)			0.30%					0.300%	\$0
61225	Student Labor - not attending class (summer)			0.30%		7.65%	0.25%		8.200%	\$0
61226	College Work Study - attending class			0.30%					0.300%	\$0
61226	College Work Study - not attending class			0.30%		7.65%	0.25%		8.200%	\$0
varies	Paid from GRANT w/sick leave only (AY faculty)							0.01000	0.01000	\$0
varies	Paid from GRANT w/sick, vacation, & comp (FY staff)							0.02000	0.02000	\$0

Workers Comp "low" - all professionals, faculty, & clerical/admin support

Workers Comp "high" - all other employees (security, custodians, crafts, etc.)

- determined by job duties and departments worked in for temporary and student workers

Employees .50 FTE and over are generally covered by full medical insurance.

State share of health insurance for FY 20 = \$12,648.00 (\$1054/month)

Retirement is mandatory for part time faculty teaching at least 4 credits

Utilize TIAA/CREF @ 61415 instead of TRS (61411), which is no longer offered

During the academic school year, a benefit rate of 0.30% should be used for graduate students, student labor, and college work study. However, a benefit rate of 8.54% should be used for those students not attending classes, typically during summer session.