

Nevada System of Higher Education (NSHE) Fringe Benefit Rates for 2016-2017

Prepared: March 10, 2016

FY16-17 EPR factor is .87719. Police/Fire is .827443

Students in Campus work study programs have 100% of the fringe and 25% of the salary charged to the non-work study account (effective fringe rate of 7%).

Graduate Assistant Health Insurance for **FY 2017** is available for all Graduate Assistants with a .25 or greater appointment (10 hours/week and enrolled in 6 credits or more) over a 10 to 12 month period at an **annual rate of \$2,760**. The annual rate for international graduate students is \$1,306.67.

The final renewal for graduate health insurance is not until August 2016 so rates are subject to change until that time.

REGI (Retired Employees Group Insurance): This assessment is charged against all PEBP health insurance eligible salaries paid from non-sponsored project accounts and is a fringe benefit expense - object/subobj. 16 50.

Self Supporting (non-sponsored project) accounts will be charged about 0.60% against retirement eligible classified salaries as the State Personnel Division Assessment (SPDA). **This assessment will be an operating expense using sub object SP.** This amount will be charged for the full year when we are billed by the state (January - April).

Employee Type	Worker's Compensation (on first \$36K/year)	Medicare (if hired after 4/86)	Unemployment	Other Retirement	Retirement RPA	Retirement PERS EE/ER	Retirement PERS EPR	REGI (see note above)	Total % Per Gross Salary	PEBP Health Insurance per month
Professional Salaries (Employee/Employer Paid Retirement)	1.50%	1.45%	0.20%		14.50%			2.360%	20.01%	\$699.25
Professional Salaries (Employer Paid Retirement)	1.50%	1.45%	0.20%				28.00%	2.360%	33.51%	\$699.25
Classified Salaries (Employee & Employer Paid Retirement)	1.50%	1.45%	0.20%			14.50%		2.360%	20.01%	\$699.25
Police/Fire Classified Salaries (Employee & Employer Paid Retirement)	1.50%	1.45%	0.20%			20.75%		2.360%	26.26%	\$699.25
Classified Salaries (Employer Paid Retirement)	1.50%	1.45%	0.20%				28.00%	2.360%	33.51%	\$699.25
Police/Fire Classified Salaries (Employer Paid Retirement)	1.50%	1.45%	0.20%				40.50%	2.360%	46.01%	\$699.25
LOA's, Temp. Worker, Part-Time Professionals less than 50%, Classified less than 53% and students working > 20 hrs/wk (hired prior to 7/1/05)	1.50%	1.45%	0.20%	6.20%					9.35%	
LOA's, Temp. Worker, Part-Time Professionals less than 50%, Classified less than 53% and students working > 20 hrs/wk (electing 'FICA Alternative' or hired after 7/1/05)	1.50%	1.45%	0.20%						3.15%	
Letter of Appt. with medical benefits (LOB) (electing 'FICA Alternative' or hired after 7/1/05)	1.50%	1.45%	0.20%						3.15%	\$699.25
Resident Physicians	1.50%	1.45%	0.20%	6.20%					9.35%	\$301.24-\$1,661.86 Non-PEBP
Grad. Assistants, Teaching Assistants, & Students working less than 20 hrs/wk	1.50%								1.50%	see grad note above
Post Doctorates	1.50%	1.45%	0.20%		6.20%			2.360%	11.71%	\$699.25
Overload & Classified Over Time	1.50%	1.45%	0.20%						3.15%	
Stipends (Employee/Employer Paid Retirement)	1.50%	1.45%	0.20%		14.50%			2.360%	20.01%	
Stipends (Employer Paid Retirement)	1.50%	1.45%	0.20%				28.00%	2.360%	33.51%	