HSU SPF Employer-Paid Benefit/Payroll Tax Rates - Effective July 1, 2015

Foundation Employees (Non-Student)					
Benefit-Eligible		Non-Benefit Eligible			
Social Security	6.20%	Social Security	6.20%		
Medicare	1.45%	Medicare	1.45%		
Unemployment Ins.	5.40%	Unemployment Ins.	5.40%		
Workers' Comp Ins.	1.97%	Workers' Comp Ins.	1.97%		
Medical Insurance*		Medical Insurance			
Dental Insurance	2.73%	Dental Insurance			
Vision Insurance	0.45%	Vision Insurance			
Life Insurance	0.10%	Life Insurance			

Total	18.30%	Total	15.02%
Retirement	**10.00%	Retirement	
	36.60%		

*Medical Insurance rates are a flat monthly charge:

	HMO:	PPO:
Single employee	\$647.34	\$830.93
Employee + 1 dependent	\$1,359.40	\$1,744.95
Family	\$1,941.98	\$2,492.82

**Category A and Category B employees who meet eligibility requirements will become participants in SPF's employer-paid retirement plan.

Foundation Student Employees - 2015/2016						
During academic year (August 1 to May 31)		During summer (June 1 to July 31)				
Social Security		Social Security	6.20%			
Medicare		Medicare	1.45%			
Unemployment Ins.	5.40%	Unemployment Ins.	5.40%			
Workers' Comp Ins.	1.97%	Workers' Comp Ins.	1.97%			
Medical Ins.		Medical Ins.				
Dental Ins.		Dental Ins.				
Vision Ins.		Vision Ins.				
Life Ins.		Life Ins.				
Retirement		Retirement				
Total	7.37%	Total	15.02%			

Student Pay Rates:

Undergraduate pay rates begin at \$9.00 per hour up to \$14.70 per hour.

Graduate Assistant pay rates begin at \$9.00 per hour up to \$17.26 per hour.

***(NOTE: The minimum wage of \$9.00 per hour will increase to \$10.00 per hour effective January 1, 2016)