

UNIVERSITY OF WYOMING  
EMPLOYER PAID BENEFITS  
AS OF SEPTEMBER 2016

BENEFITED EMPLOYEES:

FIXED PERCENTAGE EPBs

Benefit	Rate/month
Retirement	14.565%
Social Security	7.650%
Long-Term Disability	0.232%
Workers' Compensation*	0.649%
Retiree Insurance	0.600%
Total	23.696%

\*Refer to Human Resources (HR) website for details on workers' compensation rate categories.

<http://www.uwyo.edu/hr/employee-benefits/workers-compensation/workers-compensation-rates.html>

GROUP INSURANCE RATES (Calendar Year 2016 - State/UW Contribution)

Option	Rate/month	Annual Amount	Rounded	
Single (I)	753.43	9,041.16	9,041.00	
Plus spouse only (P)	1,499.35	17,992.20	17,992.00	Average (I+P+C+F+S) 14,329.78 or 28.304%
Plus children only (C)	1,145.55	13,746.60	13,747.00	
Family (F)	1,714.94	20,579.28	20,579.00	Based on median salary of \$50,628 in September 2016
Split (S)	857.47	10,289.64	10,290.00	

Deferred Compensation: \$20 per month; \$240 per year.

Employee Assistance Program: \$2.80 per month; \$33.60 per year.

NON-BENEFITED STUDENT EMPLOYEES: Workers' Compensation only: 1.744%.

NON-BENEFITED NON STUDENT EMPLOYEES: Social Security and Workers' Compensation only: 9.394%.

GRADUATE ASSISTANTS: Workers' Compensation only: 0.476%.

The following aggregate percentages should be used for "EPB pool contributions" for new positions and existing employees receiving pay increases:

New-Benefitted employees: 52.000%

Existing-Benefitted employees: 23.696%

**UNIVERSITY OF WYOMING**

**GUIDELINES FOR BUDGET**

**EMPLOYER-SHARE OF FRINGE BENEFITS**

**INFORMATION FOR UNITS AND PROGRAMS THAT INCLUDE FRINGE BENEFITS IN THEIR BUDGETS**

**As of September 1, 2016**

- A. **Retirement:** Compute at 14.565% of salaries and wages for eligible employees. Wyoming Retirement System and TIAA-Cref are treated the same.
- B. **Social Security and Medicare (FICA):**
  - a. The combined tax rate for Social Security and Medicare is 7.65%. The Social Security portion is 6.20% on earnings up to a maximum of \$117,000 (tax maximum of \$7,254). The Medicare portion is 1.45% on all earnings.
- C. **Long-Term Disability:** 0.232% rate.
- D. **Workers' Compensation:** Effective rate of 0.763%; applicable rates will vary. Refer to Human Resources (HR) website for details on specific workers' compensation rate categories and associated rates <http://www.uwyo.edu/hr/employee-benefits/workers-compensation/workers-compensation-rates.html>.
- E. **Retiree Insurance:** 0.60% rate.
- F. **Group Insurance:** Budget at an effective rate of 28.304%, based on an average of insurance plan options. Note, individual choices can differ significantly from this average.
- G. **Deferred Compensation:** \$20 per month; \$240 per year.
- H. **Employee Assistance Program:** \$2.80 per month; \$33.60 per year.