

CHAMPAIGN COUNTY FRINGE BENEFIT COSTS

	FY2023		FY2024	
	EMPLOYER	EMPLOYEE	EMPLOYER	EMPLOYEE
FICA	7.65%	7.65%	7.65%	7.65%
IMRF	<u>2.64%</u>	<u>4.50%</u>	<u>2.71%</u>	<u>4.50%</u>
Billed monthly				
Regular Rate	10.29%	12.15%	10.36%	12.15%
FICA WAGE BASE	OASDI (6.2%) HI (1.45%)	\$160,200 No limit	OASDI (6.2%) HI (1.45%)	\$168,600 No limit
FICA SLEP	7.65%	7.65%	7.65%	7.65%
IMRF SLEP	<u>16.59%</u>	<u>7.50%</u>	<u>21.37%</u>	<u>7.50%</u>
Deputies only Rate	24.24%	15.15%	29.02%	15.15%
UNEMPLOYMENT	Effective 1/1/23		1/1/2024	
Billed Quarterly	2.08% of first \$13,271 paid/employee (\$276/employee maximum)		2.33% of first \$13,590 paid/employee (\$317/employee maximum)	
HEALTH INS	Policy 1/1/23 - 12/31/23 <i>PPO Plan - 4-tier structure</i>		Policy 1/1/24 - 12/31/24 <i>PPO Plan - 4-tier structure</i>	
Billed monthly	Total Single Premium - \$1,020/mo BlueCross BlueShield		Total Single Premium - \$1,223/mo BlueCross BlueShield	
Administrative Fee	\$9.88 mo/EE enrolled		\$11.73 month/EE enrolled	
Billed with Insurance				
EAP	Effective 1/1/23 - 12/31/23		PROJECTED 1/1/24 - 12/31/24	
Billed monthly	\$1.88/month/employee (\$22.56/yr)		\$1.92/month/employee (\$23/yr)	
LIFE INS	Effective 1/1/23-12/31/23		1/1/24 - 12/31/24	
Billed monthly	\$2.60/month/employee (\$31.20/yr) (incl \$20,000 AD&D coverage)		\$2.60/month/employee (\$31.20/yr) (incl \$20,000 AD&D coverage)	

WORKERS COMP	<u>Rate</u>	<u>Code</u>	<u>Description</u>	<u>Rate</u>	<u>Code</u>	<u>Description</u>
	7.05	5403	Carpentry-Commercial	0.42	8810.1	Clerical/Professional/Office
(CY premiums)	9.19	5437	Carpentry-Cabinet/Interior	0.42	8810.2	Election Workers
Billed monthly	8.7	5506	Highway Maintenance	0.42	8810.3	Board Members
	1.55	5606	Contractor-Supervisor	0.11	8820	Attorney Depts- All EE & Clerical
	18.36	5645	Carpentry-Resident. Const.	3.61	8831	Animal Control
As of 1/1/24:	0.67	7610	Radio or TV Broadcasting	0.55	8832	Coroner Dept.
per \$100/payroll	6.72	7720.1	Probation/Juv Detention	1.5	8868	Teachers/College/Professional
	6.72	7720.2	Deputies/Corr Offcrr/Ct Sec	1.5	8869	Child Day Care - Professionals
	6.72	7720.3	Civil Defense/EMA	14.06	9015	Maintenance
	1.28	8017	Store Retail	1.23	9082	Restaurant NOC
	4.69	8380	Auto Repair	6.64	9102	Parks
	0.56	8601	Architect/Engineer	2.19	9410	Highway Engineers