

Indiana University  
2018-19 Operating Budget  
Attachment 9b  
Employee Benefit Calculation Percentages  
Group

Employee Category	Object Code(s)	Insurance/ Benefits (5625)	FICA (5760)	Retirement (5772) (5773)	Total Rate
<b>ACADEMIC:</b>					
Exempt	2000, 2005, 2008, 2280, 2288	19.31%	6.61%	12.17%	38.09%
Retirement Ineligible (Summer)	2010	19.31%	6.61%		25.92%
Overload	2170		6.61%		6.61%
Admin. Supplement	2200		6.61%		6.61%
Residents	2290		6.61%		6.61%
<b>OTHER ACADEMIC:</b>					
Non-student	2300 through 2310		6.61%		6.61%
Student	2331 through 2391				0.00%
<b>PROFESSIONAL:</b>					
Exempt	2400, 2405, 2408	19.31%	6.61%	12.17%	38.09%
Non-Exempt	2480, 2488	19.31%	6.61%	12.17%	38.09%
Overload	2420, 2428		6.61%		6.61%
Terminal Pay	2450		6.61%		6.61%
<b>NON-EXEMPT STAFF:</b>					
PERF & Retirement Savings Eligible	2500, 2504	19.31%	6.61%	12.68%	38.60%
PERF Terminal Pay	2550		6.61%	12.68%	19.29%
<b>TEMPORARY:</b>					
Casual Temporary	3000, 3150		6.61%		6.61%
Casual Temporary Overtime	3250		6.61%		6.61%
PERF & Retirement Savings Temp	3050		6.61%	12.68%	19.29%
PERF Staff Premium	3100		6.61%	12.68%	19.29%
PERF Staff Overtime - Exempt	3200		6.61%	12.68%	19.29%
PERF Staff Overtime - Non-Exempt	3205		6.61%	12.68%	19.29%
PERF Staff Work Hours	3210		6.61%	12.68%	19.29%
Student Temporary	3300 through 3961				0.00%
Supplemental Pay	4580, 4588		6.61%		6.61%
Foreign Honorarium	4581				0.00%
Retired Supplemental/additional student pay	4582				0.00%
	4590 through 5821				0.00%