

## Western Kentucky University

### Fringe Benefit Rates

*For more information contact [sponsored.programs@wku.edu](mailto:sponsored.programs@wku.edu)*

This information is for grant and contract proposals to detail the exact cost for each type of employee benefit. Fringe benefit rates for grant proposals are typically estimated based on the average salary in each employee category and **are not meant to be exact calculations**. When a proposal is awarded, the exact amount of each person's fringe benefits will be charged to the grant budget based on rates that are current at that time.

Employment Category/Type	Worker's Compensation	FICA / Social Security	Unemployment (Centrally Funded)	Long Term Disability	Retirement for KERS or KERS-H Employee	Retirement for KTRS or ORP	Life Insurance	Health & Dental Insurance
Students Classified as Graduate Assistants and Any Students Paid Through Financial Aid Office	0.5%	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Part-time Employees and Any Students (graduate or undergraduate) Paid through Human Resources	0.5%	7.65%	n/a	n/a	n/a	n/a	n/a	n/a
Full-time Faculty and Professional Non-Faculty Staff in KTRS or ORP -on Monthly or Bi-weekly Payroll	0.5%	7.65%	n/a	0.15%	n/a	15.865%	\$51.00/yr	\$12,174.96/yr
Full-time Support Staff in KERS -on Semi-monthly or Bi-weekly Payroll	0.5%	7.65%	n/a	0.15%	85.03%	n/a	\$51.00/yr	\$12,174.96/yr
Full-time Sworn Public Safety Officers in KERS-H	0.5%	7.65%	n/a	0.15%	31.82%	n/a	\$51.00/yr	\$12,174.96/yr

Life, health, and dental insurance are associated with regular, contracted salaries for full-time employees.

Fringe benefits for summer salaries earned by faculty members and pay earned by any employees in addition to their contracted salaries do not include life, health, or dental insurance.

*Updated June 2025*