

## CHAMPAIGN COUNTY FRINGE BENEFIT COSTS

	FY2024		FY2025	
	EMPLOYER	EMPLOYEE	EMPLOYER	EMPLOYEE
<b>FICA</b>	7.65%	7.65%	7.65%	7.65%
<b>IMRF</b>	<u>2.71%</u>	<u>4.50%</u>	<u>3.28%</u>	<u>4.50%</u>
Billed monthly				
Regular Rate	10.36%	12.15%	10.93%	12.15%
<b>FICA WAGE BASE</b>	OASDI (6.2%) HI (1.45%)	\$168,600 No limit	OASDI (6.2%) HI (1.45%)	\$176,100 No limit
<b>FICA SLEP</b>	7.65%	7.65%	7.65%	7.65%
<b>IMRF SLEP</b>	<u>21.37%</u>	<u>7.50%</u>	<u>21.58%</u>	<u>7.50%</u>
Deputies only Rate	29.02%	15.15%	29.23%	15.15%
<b>UNEMPLOYMENT</b>	Effective 1/1/24		1/1/2025	
Billed Quarterly	2.33% of first \$13,590 paid/employee (\$317/employee maximum)		2.60% of first \$13,916 paid/employee (\$361.82/employee maximum)	
<b>HEALTH INS</b>	Policy 1/1/24 - 12/31/24		Policy 1/1/25 - 12/31/25	
Billed monthly	<i>PPO Plan - 4-tier structure</i>		<i>PPO Plan - 4-tier structure</i>	
	Total Single Premium - \$1,223/mo BlueCross BlueShield		Total Single Premium - \$1,158/mo BlueCross BlueShield	
<b>Administrative Fee</b>	\$11.73 mo/EE enrolled		\$11.73 month/EE enrolled	
Billed with Insurance				
<b>EAP</b>	Effective 1/1/24 - 12/31/24		1/1/25 - 12/31/25 <b>REVISED 6/1/25</b>	
Billed monthly	\$1.92/month/employee (\$23/yr)		\$2.08/month/employee (\$24.96/yr)	
<b>LIFE INS</b>	Effective 1/1/24-12/31/24		1/1/25 - 12/31/25	
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

	Rate	Code	Description	Rate	Code	Description
	6.39	5403	Carpentry-Commercial	0.44	8810.1	Clerical/Professional/Office
(CY premiums)	8.13	5437	Carpentry-Cabinet/Interior	0.44	8810.2	Election Workers
Billed monthly	8.67	5506	Highway Maintenance	0.44	8810.3	Board Members
	1.55	5606	Contractor-Supervisor	0.11	8820	Attorney Depts- All EE & Clerical
	16.23	5645	Carpentry-Resident. Const.	4.07	8831	Animal Control
As of 1/1/25:	0.70	7610	Radio or TV Broadcasting	0.63	8832	Coroner Dept.
per \$100/payroll	5.87	7720.1	Probation/Juv Detention	1.50	8868	Teachers/College/Professional
	5.87	7720.2	Deputies/Corr Offcrr/Ct Sec	0.74	8869	Child Day Care - Professionals
	5.87	7720.3	Civil Defense/EMA	12.03	9015	Maintenance
	1.28	8017	Store Retail	1.13	9082	Restaurant NOC
	5.17	8380	Auto Repair	6.42	9102	Parks
	0.63	8601	Architect/Engineer	2.43	9410	Highway Engineers