

CHAMPAIGN COUNTY FRINGE BENEFIT COSTS

	FY2025		FY2026	
	EMPLOYER	EMPLOYEE	EMPLOYER	EMPLOYEE
FICA	7.65%	7.65%	7.65%	7.65%
IMRF	<u>3.28%</u>	<u>4.50%</u>	<u>3.55%</u>	<u>4.50%</u>
Billed monthly Regular Rate	10.93%	12.15%	11.20%	12.15%
FICA WAGE BASE	OASDI (6.2%) HI (1.45%)	\$176,100 No limit	OASDI (6.2%) HI (1.45%)	\$184,500 No limit
FICA SLEP	7.65%	7.65%	7.65%	7.65%
IMRF SLEP	<u>21.58%</u>	<u>7.50%</u>	<u>19.63%</u>	<u>7.50%</u>
Deputies only Rate	29.23%	15.15%	27.28%	15.15%
UNEMPLOYMENT	Effective 1/1/2025		1/1/2026	
Billed Quarterly	2.60% of first \$13,909 paid/employee (\$361.64/employee maximum)		2.64% of first \$14,250 paid/employee (\$376.20/employee maximum)	
HEALTH INS	Policy 1/1/25 - 12/31/25		Policy 1/1/26 - 12/31/26	
Billed monthly	<i>PPO Plan - 4-tier structure</i>		<i>PPO Plan - 4-tier structure</i>	
Administrative Fee	Total Single Premium - \$1,158/mo BlueCross BlueShield		PROJECTED Total Single Premium - \$1,504/mo BlueCross BlueShield	
Billed with Insurance	\$11.73 month/EE enrolled		\$11.73 month/EE enrolled	
EAP	1/1/25 - 12/31/25		PROJECTED 1/1/26 - 12/31/26	
Billed monthly	\$1.98/month/employee (\$24/yr)		\$2.08/month/employee (\$25/yr)	
LIFE INS	1/1/25 - 12/31/25		1/1/26 - 12/31/26	
Billed monthly	\$2.60/month/employee (\$31.20/yr) (incl \$20,000 AD&D coverage)		\$3.40/month/employee (\$40.80/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>
	5.60	5403	Carpentry-Commercial	0.46	8810.1	Clerical/Professional/Office
(CY premiums)	8.13	5437	Carpentry-Cabinet/Interior	0.46	8810.2	Election Workers
Billed monthly	9.02	5506	Highway Maintenance	0.46	8810.3	Board Members
	1.36	5606	Contractor-Supervisor	0.12	8820	Attorney Depts- All EE & Clerical
	14.46	5645	Carpentry-Resident. Const.	3.93	8831	Animal Control
As of 1/1/26:	0.70	7610	Radio or TV Broadcasting	0.69	8832	Coroner Dept.
per \$100/payroll	6.17	7720.1	Probation/Juv Detention	1.50	8868	Teachers/College/Professional
	6.17	7720.2	Deputies/Corr Offcrrs/Ct Sec	0.77	8869	Child Day Care - Professionals
	6.17	7720.3	Civil Defense/EMA	10.9	9015	Maintenance
	1.28	8017	Store Retail	1.05	9082	Restaurant NOC
	5.17	8380	Auto Repair	5.61	9102	Parks
	0.62	8601	Architect/Engineer	2.70	9410	Municipal NOC