## SPF Employer-Paid Benefit/Payroll Tax Rates - Effective July 1, 2025

Sponsored Programs Foundation Employees (Non-Student)			
Benefit-Eligible		Non-Benefit Eligible	
Social Security	6.20%	Social Security	6.20%
Medicare	1.45%	Medicare	1.45%
Unemployment Ins.	2.70%	Unemployment Ins.	2.70%
Workers' Comp Ins.	0.17%	Workers' Comp Ins.	0.17%
Medical Insurance*		Medical Insurance	
Dental Insurance	2.22%	Dental Insurance	
Vision Insurance	0.45%	Vision Insurance	
Life Insurance	0.10%	Life Insurance	

Total	13.29%	Total	10.52%
Retirement	**10.00%	Retirement	

<sup>\*</sup>Medical Insurance rates are a flat monthly charge:

	HMO Platinum:	PPO Platinum:	PPO Gold:
Single employee	\$1,387.60	\$1,839.61	\$1,441.25
Employee + 1 dependent	\$2,913.87	\$3,863.14	\$3,026.60
Family	\$4,162.62	\$5,518.85	\$4,323.78

	Medical:	Dental:
FlexCash	\$128.00	\$12.00

<sup>\*\*</sup>Category A, B, and D employees who meet the eligibility requirements of completing 1 year of service with 1,000 hours worked in that year, will be enrolled in SPF's employer-paid retirement plan.

During academic year (August 1 to May 31)		During summer (June 1 to July 31)	
Social Security		Social Security	6.20%
Medicare		Medicare	1.45%
Unemployment Ins.	2.70%	Unemployment Ins.	2.70%
Workers' Comp Ins.	0.17%	Workers' Comp Ins.	0.17%
Medical Ins.		Medical Ins.	
Dental Ins.		Dental Ins.	
Vision Ins.		Vision Ins.	
Life Ins.		Life Ins.	
Retirement		Retirement	
Total	2.87%	Total	10.52%

## **Student Pay Rates:**

Undergraduate pay rates begin at \$16.50 per hour up to \$23.00 per hour Graduate pay rates begin at \$16.50 per hour up to \$25.00 per hour