

Actual Benefit Rates Effective January 1, 2011

***Note: All non-career student workers who are enrolled for 6 or more credits at WA State community and technical colleges are exempt from OASI and Medicare (IRC § 3121(B)(10))**

<u>Benefit Type</u>	<u>Employer Cost</u>		<u>Employee Cost</u>	
	<u>Percent</u>	<u>Rate</u>	<u>Percent</u>	<u>Rate</u>
*OASI (wages up to \$106,800)	6.20%	0.0620	6.20%	0.0620
*Medicare (all wages)	1.45%	0.0145	1.45%	0.0145
PERS I	5.31%	0.0531	6%	0.0600
PERS II	5.31%	0.0531	3.90%	0.0390
PERS III	5.31%	0.0531	Varies	Varies
TRS I	5.31%	0.0614	6%	0.0600
TRS II	6.14%	0.0614	3.36%	0.0336
TRS III	6.14%	0.0614	Varies	Varies
SBCTC Retirement Plan (TIAA-CREF)				
Up to age 35	5%	0.0500	5%	0.0500
Age 35 through 49	7.50%	0.0750	7.50%	0.0750
Age 50 and above	10%	0.1000	10%	0.1000

Flat Rate

Flat Rate

Medical Aid		
1 month	\$12.69	\$12.69
9 months	\$114.19	\$114.21
12 months	\$152.26	\$152.28

Employee and Employer rate is .0793 per hour of work with the maximum being 80 hours per pay period.

Industrial Insurance		
1 month	\$14.38	\$0.00
9 months	\$129.42	\$0.00
12 months	\$172.56	\$0.00

Employer only cost is .0899 per hour of work with the maximum being 80 hours per pay period.

Medical	Included below	Varies
Dental	Included below	Included

Life
Long Term Disability
Total

Included below
Included below
\$850.00

Varies
Varies

Minimum Wage

\$8.67 per hour	1/1/2011
\$8.55 per hour	1/1/2010
\$8.55 per hour	1/1/2009
\$8.07 per hour	1/1/2008
\$7.93 per hour	1/1/2007
\$7.63 per hour	1/1/2006
\$7.35 per hour	1/1/2005
\$7.16 per hour	1/1/2004
\$7.01 per hour	1/1/2003
\$6.90 per hour	1/1/2002
\$6.72 per hour	1/1/2001