

**KANSAS STATE UNIVERSITY SUMMARY OF BENEFITS FOR FACULTY/UNCLASSIFIED EMPLOYEES**  
**(Employed at least .5 FTE for at least 90 calendar days)**  
**9 and 12 month appointments**

Benefits	Who Pays	When Eligible	What Employee Receives										
<b>1. VACATION LEAVE</b>	The University	Accrues upon employment - based upon appointment status. Leave is credited and available for use the first day of the next pay period.  <b>NOTE:</b> Non-exempt employees earn vacation leave based upon the number of hours in pay status during the pay period.	<table border="0"> <tr> <td align="center">Appointment FTE</td> <td align="center">Vacation Leave Earned Per Pay Period (Exempt Employees)</td> </tr> <tr> <td align="center">Less than .25</td> <td align="center">2.0</td> </tr> <tr> <td align="center">.25- .49</td> <td align="center">4.0</td> </tr> <tr> <td align="center">.50- .74</td> <td align="center">6.0</td> </tr> <tr> <td align="center">.75- 1.00</td> <td align="center">8.0</td> </tr> </table> <p>Vacation leave with pay cannot be earned in excess of 176 hours (22 working days) per fiscal ear. Maximum accumulation at the beginning of any pay period is limited to 304 hours (38 working days). Maximum payment for accrued leave is: terminating employment – 176 hours; retirement – 240 hours.</p>	Appointment FTE	Vacation Leave Earned Per Pay Period (Exempt Employees)	Less than .25	2.0	.25- .49	4.0	.50- .74	6.0	.75- 1.00	8.0
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<b>2. HOLIDAYS</b>	The University	Upon employment.	New Year's Day, Martin Luther King Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Day, and other days as designated by the Governor. Holidays are only observed when classes are not in session.										
<b>3. SICK LEAVE</b>	The University	Accrues upon employment. Leave is credited and available for use the first day of the next pay period.	<table border="0"> <tr> <td align="center">Appointment FTE</td> <td align="center">Sick Leave Earned Per Pay Period (Exempt Employees)</td> </tr> <tr> <td align="center">Less than .25</td> <td align="center">.9</td> </tr> <tr> <td align="center">.25- .49</td> <td align="center">1.9</td> </tr> <tr> <td align="center">.50- .74</td> <td align="center">2.8</td> </tr> <tr> <td align="center">.75- 1.00</td> <td align="center">3.7</td> </tr> </table> <p><b>NOTE:</b> Non-exempt employees earn sick leave based upon the number of hours in pay status during the pay period. Sick leave may be used for personal or family illness and medical or dental appointments.</p>	Appointment FTE	Sick Leave Earned Per Pay Period (Exempt Employees)	Less than .25	.9	.25- .49	1.9	.50- .74	2.8	.75- 1.00	3.7
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<b>4. HEALTH INSURANCE</b>	The University and the employee share the cost with the employee's share based on coverage elected, salary level and percent time employed.	First day of month following 60 days of employment. Waiting period may possibly be waived for employees not eligible for COBRA continuation of benefits from former employer.	Managed and traditional medical care programs (including Health Maintenance Organizations) available based on county of home residence. Dental program provides coverage of most dental services. Employees may pay for health insurance premiums on a pre-tax basis (premiums not subject to federal or state income taxes or social security tax.)										
<b>5. FLEXIBLE SPENDING ACCOUNTS</b>	Employee	First day of month following 60 days of employment.	Flexible Spending Accounts (FSA) available for unreimbursed medical and dental expenses and for dependent care expenses (child care). FSA deductions are not subject to federal or state income taxes or Social Security tax. 9-month employee – 16 pay periods: Health care FSA limited to maximum of \$217.50 per pay period; dependent care FSA limited to maximum of \$312.50 per pay period. 12-month employee – 24 pay periods: Health care FSA limited to maximum of \$145.00 per pay period; dependent care FSA limited to maximum of \$208.33 per pay period.										
<b>6. RETIREMENT PLAN</b>	Employee contributes 5.5% of gross salary and KSU contributes 8.5%.	Mandatory participation after completion of 1 year waiting period. Waiting period may be waived – see statement in next column.	Regents Basic Retirement Plan providers are the ING Financial Advisers and Teachers Insurance and Annuity Association/College Retirement Equities Fund (TIAA/CREF). Employees choose a retirement company at the time of eligibility. Retirement benefit based on total accumulation and age. Early retirement available at age 55 with at least 10 years of service credit. Employee contribution is tax deferred for federal and state income taxes. Waiting period may be waived if: 1) you were covered, as a result of employment with an institution of higher education located in the United States, by a retirement plan or program to which employer contributions were made for at least one year (365 days) within the five year period immediately preceding employment with Kansas State University, or 2) you served at least one year (365 days) in a position covered by any other State of Kansas retirement plan (e.g. KPERS) within the five year period immediately preceding employment with Kansas State University.										
<b>7. VOLUNTARY TAX SHELTERED ANNUITY</b>	Employee	Upon employment.	Employees may participate in a voluntary tax deferred or tax sheltered annuity retirement plan up to the maximum limit allowed by the Internal Revenue Code. Funds are withheld from the paycheck before federal and state taxes are computed thus deferring taxation until retirement or receipt of the funds. The contributions are then deposited by KSU in an account of the employee's choice with one of the Regents Basic Retirement Plan providers listed above or with a life insurance 403(b) annuity or a mutual fund 403(b)(7) account.										

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<b>8. DEFERRED COMPENSATION PLAN</b>	Employee	Upon employment.	State of Kansas Deferred Compensation Plan with ING Financial Advisers as the Plan Administrator Employees may tax defer voluntary retirement contributions up to maximum allowed by federal law.
<b>9. DISABILITY INCOME BENEFIT</b>	The University	Upon employment.	Disability benefit is 60% of employee's annual rate of compensation on the date the employee was last at work. Benefits start after 180 days of continuous and total disability. The maximum benefit period is as follows: a) employees who become disabled before age 60 receive disability benefits until they retire or reach age 65, whichever occurs first; b) employees who become disabled at or after age 60 receive disability benefits for five years or until they retire, whichever occurs first. Reduced by any Social Security primary disability or retirement benefit, Workers' Compensation benefit, and by any other disability benefit from any other source by reason of employment, subject to a minimum benefit of \$100 per month.
<b>10. DEATH BENEFIT</b>	The University	Upon employment.	The death benefit is 150% of the employee's annual rate of compensation. Beneficiaries may choose a lump sum or monthly installments. The accumulated retirement contributions of the employee are also paid to the beneficiary. Provided through the Kansas Public Employees Retirement System.
<b>11. ACCIDENTAL DEATH BENEFIT</b>	The University	Actively participating in Kansas Board of Regents mandatory retirement plan.	The employment-connected accidental death benefits is provided to employees who, at the time of their death, are actively participating in the Kansas Board of Regents (KBOR) mandatory retirement plan or are in the KBOR one year waiting period. Benefit includes a lump-sum amount of \$50,000 and one-half of the employee's final average salary payable monthly to surviving spouse until death or remarriage, to dependent children to age 18, or to disabled children until no longer disabled or death. Amount is subject to reduction for any workers' compensation received.
<b>12. KPERS OPTIONAL LIFE INSURANCE</b>	Employee	Upon employment.	\$5,000 to \$250,000 coverage available. Guarantee issue of \$50,000 regardless of health (new hires only). Low cost group term life insurance for which premiums are paid by payroll deduction. Underwritten by the Minnesota Life Insurance Company. Election for guaranteed issue coverage must be made within 30 calendar days of appointment.
<b>13. TEA LIFE INSURANCE</b>	Employee	Upon employment.	\$10,000 to \$250,000 with a maximum of 5 times annual salary coverage available. Guarantee issue of \$50,000 regardless of health (new hires only). Teachers and Employees Association of KSU provides this group term life insurance program to members and their dependents through payroll deduction. Three options available for dependent coverage. Coverage is contingent on good health of the employee. Underwritten by Metropolitan Life Insurance Company.
<b>14. SOCIAL SECURITY</b>	Shared by the employee and the University	Upon employment.	Pays benefits upon retirement, disability, or death if eligibility requirements are met. Also includes medical coverage under Medicare at age 65 or after receiving disability benefits for two years.
<b>15. JURY DUTY</b>	The University	Upon employment.	Leave with pay for jury duty or other required appearance before a court, legislative committee, or other public body.
<b>16. MILITARY LEAVE</b>	The University	Upon employment.	Leave without pay to cover the length of required service. Members of a reserve component (including national guard) of the military service of the U.S. are granted a maximum of 15 working days (effective October 1, 2006) military leave with pay in a federal fiscal year when called to active duty. Members of a Kansas or state national guard are granted military leave with pay for the duration of any official call to state emergency duty.
<b>17. WORKERS' COMPENSATION</b>	The University	Upon employment.	Employee's working in the Manhattan area: life threatening injury or illness-call 911 or report directly to the Emergency Room-Mercy Regional Health Center. Non-life threatening injury or illness-treated at Occupational Health-Mercy West. Compensation for medical services may be paid for on-the-job accidents. Compensation for time the employee is unable to work may be paid after a 7-day waiting period. If the employee is unable to return to work for 21 consecutive days or more, compensation also will be paid for the 7-day waiting period. Other compensation may be paid as provided in the Workers' Compensation Reform Act.
<b>18. BEREAVEMENT LEAVE</b>	The University	Upon employment.	May be granted upon the death of a close relative. Cannot exceed six working days in any one instance.
<b>19. U.S. SAVINGS BONDS</b>	Employee	Upon employment.	Series EE bonds in \$100, \$200, \$500, \$1000, \$5000, and \$10,000 denominations may be purchased through payroll deduction. Employees may contribute as little as \$5 per pay period, and when the purchase price of the bond selected is accumulated, the bond will be sent directly to the employee.
<b>20. TUITION ASSISTANCE</b>	The University	Full-time unclassified employees after 12 months of continuous regular employment	KSU may pay a portion of tuition for up to one (1) KSU undergraduate or graduate level academic credit course, to a maximum of three (3) credit hours, during the fall, spring, and summer semesters and related intersessions, that enhances the employee's professional development or growth. Also, includes an academic credit course at accredited vocational institutions.
<b>21. EDUCATION SAVINGS PROGRAM</b>	Employee	Upon employment.	The Kansas Learning Quest Education Savings Program offers an easy way to invest for a college education. It is administered by the American Century Investment Company. After-tax contributions offer the advantage of tax-deferred earnings growth and reduced taxes upon withdrawal.

Additionally, employees may receive discounted rates on access to certain University athletic, recreational, or entertainment events and facilities. This is a summary only; specific questions should be referred to your department head or Division of Human Resources, (785) 532-6277. <http://www.k-state.edu/hr/benefits/>