



**Fringe Benefit Rates Effective January 1, 2025**

The following fringe benefit rates will be in effect for the second half of fiscal year 2024-2025 beginning January 1, 2025. The first table below outlines the individual fringe rate, whereas the second table summarizes total fringe rates based on the employment type. You will be advised of any changes in the rates listed below.

**Fringe Rates Effective January 1, 2025**

South Carolina Retirement*	24.76 %
South Carolina Retirement – Group Life	0.15 %
Police Officers Retirement*	27.19 %
Police Officers Retirement – Group Life	0.20 %
Police Officers Retirement – Accidental Death	0.20 %
A. Retirement up to a Salary Base of \$350,000	
FICA – Employer (Effective 1/1/2025 – 12/31/2025)	
A. Social Security up to a Salary Base of \$176,100	6.20 %
B. Medicare – unlimited salary base	1.45 %
Unemployment Compensation	0.01%
Workers’ Compensation	0.40%
Dental Insurance – per covered employee	\$13.48 per month

Health and Other Insurance (Effective 1/1/2025 – 12/31/2025)

<u>Coverage Type</u>	<u>All Health Plans (Health, Life, LTD)</u>
Employee Only	\$530.70 per month
Employee/Spouse	\$1,112.44 per month
Employee/Child	\$909.54 per month
Full Family	\$1,452.92 per month

\*Retirement includes the employer base contribution and the insurance surcharge

**Maximum Total Fringe Rates Effective January 1, 2025**

**Permanent Employees**

Members of SC Retirement System  
32.97 % of total salary plus health and dental insurance.  
(See schedule on page one for individual fringes)

Members of Police Officers Retirement System  
35.65 % of total salary plus health and dental insurance.  
(See schedule on page one for individual fringes)

**Temporary / TFAC Employees (plus health and dental insurance if applicable)**

Members of SC Retirement System (includes SCRS Retirees) 32.97 % of Total Salary  
Fringes includes:  
South Carolina Retirement  
South Carolina Retirement – Group Life  
FICA – Employer  
    A. Social Security  
    B. Medicare  
Workers’ Compensation  
Unemployment Compensation

Members of Police Officers Retirement 35.65 % of Total Salary  
Fringes includes:  
Police Officers Retirement  
Police Officers Retirement – Group Life  
Police Officers Retirement – Accidental Death  
FICA – Employer  
    A. Social Security  
    B. Medicare  
Workers’ Compensation  
Unemployment Compensation

Non-members of SC Retirement System 8.06 % of Total Salary  
Fringes includes:  
FICA – Employer  
    A. Social Security  
    B. Medicare  
Workers’ Compensation  
Unemployment Compensation

**Student Employees**

Workers’ Compensation 0.40 % of Total Salary