

Western Oregon University
FY2024 Other Personnel Expenses (OPE) Detail

Annual OPE amounts are ***estimated*** based upon two components -- a flat rate for health/vision/dental insurance and a percentage rate of gross wages as follows:

Health/Vision/Dental: \$ 17,004

Note: Unclassified employees are eligible for full health benefits if they are 0.50 FTE or greater. Classified employees are eligible for full health benefits if they are 0.75 FTE or greater. Classified employees who are 0.50 - 0.74 FTE are eligible for pro-rated health benefits. Classified employees who are less than 0.50 FTE are not eligible for health benefits.

OPE Rates:

Note: This percentage is an ***estimate*** figure encompassing the costs for retirement contributions, medicare, social security, unemployment, and SAIF workers' compensation. Actual retirement contribution rate will vary depending on retirement plan and tier.

Faculty/Staff ≥ 0.50 FTE	35.65%
Faculty/Staff < 0.50 FTE *	20.00%
Hourly Unclassified/Temporary Pay	8.15%
Student Pay	3.50%

* *To be eligible for PERS contributions, an employee must perform 600 or more total hours of service in a calendar year at one or more participating public employers. So some less than half-time employees' will receive retirement contributions while others will not, but we cannot determine this upfront due to the 600-hour rule. Therefore, for budgetary purposes we are using an estimate figure of 20% to account for both scenarios.*

Calculation:

Annual Gross Salary	x	OPE Rate	+	Health/Vision/Dental	=	Total OPE
	x		+		=	