

**EXPENDITURES FOR BENEFITS  
TEXAS STATE UNIVERSITY-SAN MARCOS - STAFF AND FACULTY  
FISCAL YEAR 2004**

Total compensation or a total rewards package includes all forms of money, benefits, services, and values resulting from an employment relationship. As part of a total compensation package, Texas State employees receive both direct compensation or pay for time worked as well as indirect compensation, which may include benefits, paid time off, and other programs such as retirement. The following tables illustrate the total compensation that faculty and staff employees receive. These figures are based on the average full-time salary as of October 31, 2003.

To compute a total compensation package, the estimated dollar value of programs such as retirement contributions, health care, and paid time off was added to the average full-time salary. After including calculations for these items, the average Texas State Staff employee's salary for fiscal year 2004 increases by 42.75% for a total compensation package of \$52,086.79. The average Texas State Faculty employee's salary for those faculty members that were not eligible for vacation, increases by 30.32% for a total compensation package of \$70,099.92. The average Texas State Faculty employee's salary for those faculty members that were eligible for vacation, increases by 37.75% for a total compensation package of \$74,096.40.

## TOTAL COMPENSATION

Texas State Staff  
Fiscal Year 2004

Type of Benefit		Estimated Annual Dollar Value	Category Total	Percentage of Total Compensation
<b>Legally Required</b>	FICA - (Social Security and Medicare Taxes)	2,791.28		5.35%
	Unemployment Compensation	65.68		.12%
	Worker's Compensation	156.90		.31%
	<b>Total for Legal</b>		<b>3,013.86</b>	<b>5.78%</b>
<b>Time not Worked</b>	Payment for Holidays	1,944.78		3.74%
	Sick Leave Pay	1,263.19		2.43%
	Payment for Vacations	2,087.08		4.01%
	<b>Total for Time</b>		<b>5,295.05</b>	<b>10.18%</b>
<b>Health and Insurance Programs</b>			<b>4,579.16</b>	<b>8.80%</b>
<b>Retirement Programs</b>			<b>2,244.35</b>	<b>4.30%</b>
	Benefit Replacement Pay	423.25		.81%
	Longevity Pay	43.78		.08%
	<b>Total for Miscellaneous</b>		<b>467.03</b>	<b>.89%</b>
<b>Total Benefits</b>			<b>15,599.45</b>	<b>29.95%</b>
<b>Average Annual Salary of Staff</b>			<b>36,487.34</b>	<b>70.05%</b>
<b>TOTAL COMPENSATION</b>			<b>\$52,086.79</b>	<b>100.00%</b>

## TOTAL COMPENSATION

Texas State Faculty  
(not eligible for vacation)  
Fiscal Year 2004

Type of Benefit		Estimated Annual Dollar Value	Category Total	Percentage of Total Compensation
<b>Legally Required</b>	FICA - (Social Security and Medicare Taxes)	4,114.82		5.88%
	Unemployment Compensation	16.14		.02%
	Worker's Compensation	26.89		.04%
	<b>Total for Legal</b>		<b>4,157.85</b>	<b>5.93%</b>
<b>Time not Worked</b>	Payment for Holidays	2,866.92		4.08%
	Sick Leave Pay	235.59		.35%
	Payment for Vacations	0		0.00%
	<b>Total for Time</b>		<b>3,102.51</b>	<b>4.43%</b>
<b>Health and Insurance Programs</b>			<b>4,496.55</b>	<b>6.41%</b>
<b>Retirement Programs</b>			<b>3,930.61</b>	<b>5.60%</b>
	Benefit Replacement Pay	623.95		.89%
	Longevity Pay	0		0.00%
	<b>Total for Miscellaneous</b>		<b>623.95</b>	<b>.89%</b>
<b>Total Benefits</b>			<b>16,311.47</b>	<b>23.26%</b>
<b>Average Annual Salary of Faculty</b>			<b>53,788.45</b>	<b>76.74%</b>
<b>TOTAL COMPENSATION</b>			<b>\$70,099.92</b>	<b>100.00%</b>

## TOTAL COMPENSATION

Texas State Faculty  
(In 12-month positions eligible for vacation)  
Fiscal Year 2004

Type of Benefit		Estimated Annual Dollar Value	Category Total	Percentage of Total Compensation
<b>Legally Required</b>	FICA - (Social Security and Medicare Taxes)	4,114.82		5.55%
	Unemployment Compensation	16.14		.02%
	Worker's Compensation	26.89		.03%
	<b>Total for Legal</b>		<b>4,157.85</b>	<b>5.61%</b>
<b>Time not Worked</b>	Payment for Holidays	2,866.92		3.87%
	Sick Leave Pay	235.59		.31%
	Payment for Vacations	3,996.48		5.40%
	<b>Total for Time</b>		<b>7,098.99</b>	<b>9.58%</b>
<b>Health and Insurance Programs</b>			<b>4,496.55</b>	<b>6.06%</b>
<b>Retirement Programs</b>			<b>3,930.61</b>	<b>5.30%</b>
	Benefit Replacement Pay	623.95		.85%
	Longevity Pay	0		0.00%
	<b>Total for Miscellaneous</b>		<b>623.95</b>	<b>.85%</b>
<b>Total Benefits</b>			<b>20,307.95</b>	<b>27.40%</b>
<b>Average Annual Salary of Faculty</b>			<b>53,788.45</b>	<b>72.60%</b>
<b>TOTAL COMPENSATION</b>			<b>\$74,096.40</b>	<b>100.00%</b>