



**Lincoln County  
Employee Only Pro-Rated Benefit Cost Calculation  
2016 Plan Year**

	<b>Employer Share</b>	<b>Employee Share</b>		
<b>Medical</b>	\$ 425.30	\$47.26	\$	472.55
<b>Dental</b>	\$ 54.14	\$6.02	\$	60.16
	<b>\$ 479.44</b>	<b>\$53.27</b>	<b>\$</b>	<b>532.71</b>

<b>% FTE</b>	<b>Hours Worked/ week</b>	<b>Base Premium Share</b>	<b>Additional Pro-rated Share</b>	<b>Total Employee Premium</b>	<b>Total Premium %</b>	<b>Employee Share Per Pay Period</b>
100%	40	\$53.27	\$0.00	\$53.27	10%	<b>\$26.64</b>
95%	38	\$53.27	\$23.97	\$77.24	15%	<b>\$38.62</b>
90%	36	\$53.27	\$47.94	\$101.21	19%	<b>\$50.61</b>
85%	34	\$53.27	\$71.92	\$125.19	24%	<b>\$62.59</b>
80%	32	\$53.27	\$95.89	\$149.16	28%	<b>\$74.58</b>
75%	30	\$53.27	\$119.86	\$173.13	33%	<b>\$86.57</b>
70%	28	\$53.27	\$143.83	\$197.10	37%	<b>\$98.55</b>
65%	26	\$53.27	\$167.80	\$221.07	42%	<b>\$110.54</b>
60%	24	\$53.27	\$191.78	\$245.05	46%	<b>\$122.52</b>
55%	22	\$53.27	\$213.08	\$266.36	50%	<b>\$133.18</b>
50%	20	\$53.27	\$213.08	\$266.36	50%	<b>\$133.18</b>

**Less than 50% FTE = ineligible for benefits**



**Lincoln County  
Employee Plus Child Pro-Rated Benefit Cost Calculation  
2016 Plan Year**

	<b>Employer Share</b>	<b>Employee Share</b>	<b>Total</b>
<b>Medical</b>	\$ 793.37	\$88.15	\$ 881.52
<b>Dental</b>	\$ 84.20	\$9.36	\$ 93.56
	<u>\$ 877.57</u>	<u>\$97.51</u>	<u>\$ 975.08</u>

<b>% FTE</b>	<b>Hours Worked/ week</b>	<b>Base Premium Share</b>	<b>Additional Pro-rated Share</b>	<b>Total Employee Premium</b>	<b>Total Premium %</b>	<b>Employee Share Per Pay Period</b>
100%	40	\$97.51	\$0.00	\$97.51	10%	<b>\$48.75</b>
95%	38	\$97.51	\$43.88	\$141.39	15%	<b>\$70.69</b>
90%	36	\$97.51	\$87.76	\$185.27	19%	<b>\$92.63</b>
85%	34	\$97.51	\$131.64	\$229.14	24%	<b>\$114.57</b>
80%	32	\$97.51	\$175.51	\$273.02	28%	<b>\$136.51</b>
75%	30	\$97.51	\$219.39	\$316.90	33%	<b>\$158.45</b>
70%	28	\$97.51	\$263.27	\$360.78	37%	<b>\$180.39</b>
65%	26	\$97.51	\$307.15	\$404.66	42%	<b>\$202.33</b>
60%	24	\$97.51	\$351.03	\$448.54	46%	<b>\$224.27</b>
55%	22	\$97.51	\$390.03	\$487.54	50%	<b>\$243.77</b>
50%	20	\$97.51	\$390.03	\$487.54	50%	<b>\$243.77</b>

**Less than 50% FTE = ineligible for benefits**



Lincoln County  
Employee Plus Children Pro-Rated Benefit Cost Calculation  
2016 Plan Year

	Employer Share	Employee Share	Total
Medical	\$ 1,085.05	\$120.56	\$ 1,205.61
Dental	\$ 154.57	\$17.17	\$ 171.74
	<u>\$ 1,239.62</u>	<u>\$137.74</u>	<u>\$ 1,377.35</u>

% FTE	Hours Worked/ week	Base Premium Share	Additional Pro-rated Share	Total Employee Premium	Total Premium %	Employee Share Per Pay Period
100%	40	\$137.74	\$0.00	\$137.74	10%	<b>\$68.87</b>
95%	38	\$137.74	\$61.98	\$199.72	15%	<b>\$99.86</b>
90%	36	\$137.74	\$123.96	\$261.70	19%	<b>\$130.85</b>
85%	34	\$137.74	\$185.94	\$323.68	24%	<b>\$161.84</b>
80%	32	\$137.74	\$247.92	\$385.66	28%	<b>\$192.83</b>
75%	30	\$137.74	\$309.90	\$447.64	33%	<b>\$223.82</b>
70%	28	\$137.74	\$371.88	\$509.62	37%	<b>\$254.81</b>
65%	26	\$137.74	\$433.87	\$571.60	42%	<b>\$285.80</b>
60%	24	\$137.74	\$495.85	\$633.58	46%	<b>\$316.79</b>
55%	22	\$137.74	\$550.94	\$688.68	50%	<b>\$344.34</b>
50%	20	\$137.74	\$550.94	\$688.68	50%	<b>\$344.34</b>

**Less than 50% FTE = ineligible for benefits**



Lincoln County  
Employee Plus Spouse Pro-Rated Benefit Cost Calculation  
2016 Plan Year

	Employer Share	Employee Share	Total
Medical	\$ 904.46	\$100.50	\$ 1,004.96
Dental	\$ 95.77	\$10.64	\$ 106.41
	<u>\$ 1,000.23</u>	<u>\$111.14</u>	<u>\$ 1,111.37</u>

% FTE	Hours Worked/ week	Base Premium Share	Additional Pro-rated Share	Total Employee Premium	Total Premium %	Employee Share Per Pay Period
100%	40	\$111.14	\$0.00	\$111.14	10%	<b>\$55.57</b>
95%	38	\$111.14	\$50.01	\$161.15	15%	<b>\$80.57</b>
90%	36	\$111.14	\$100.02	\$211.16	19%	<b>\$105.58</b>
85%	34	\$111.14	\$150.03	\$261.17	24%	<b>\$130.59</b>
80%	32	\$111.14	\$200.05	\$311.18	28%	<b>\$155.59</b>
75%	30	\$111.14	\$250.06	\$361.20	33%	<b>\$180.60</b>
70%	28	\$111.14	\$300.07	\$411.21	37%	<b>\$205.60</b>
65%	26	\$111.14	\$350.08	\$461.22	42%	<b>\$230.61</b>
60%	24	\$111.14	\$400.09	\$511.23	46%	<b>\$255.62</b>
55%	22	\$111.14	\$444.55	\$555.69	50%	<b>\$277.84</b>
50%	20	\$111.14	\$444.55	\$555.69	50%	<b>\$277.84</b>

**Less than 50% FTE = ineligible for benefits**



Lincoln County  
Employee Plus Family Pro-Rated Benefit Cost Calculation  
2016 Plan Year

	Employer Share	Employee Share	Total
Medical	\$ 1,248.24	\$138.69	\$ 1,386.93
Dental	\$ 177.67	\$19.74	\$ 197.41
	<u>\$ 1,425.91</u>	<u>\$158.43</u>	<u>\$ 1,584.34</u>

% FTE	Hours Worked/ week	Base Premium Share	Additional Pro-rated Share	Total Employee Premium	Total Premium %	Employee Share Per Pay Period
100%	40	\$158.43	\$0.00	\$158.43	10%	<b>\$79.22</b>
95%	38	\$158.43	\$71.30	\$229.73	15%	<b>\$114.86</b>
90%	36	\$158.43	\$142.59	\$301.02	19%	<b>\$150.51</b>
85%	34	\$158.43	\$213.89	\$372.32	24%	<b>\$186.16</b>
80%	32	\$158.43	\$285.18	\$443.62	28%	<b>\$221.81</b>
75%	30	\$158.43	\$356.48	\$514.91	33%	<b>\$257.46</b>
70%	28	\$158.43	\$427.77	\$586.21	37%	<b>\$293.10</b>
65%	26	\$158.43	\$499.07	\$657.50	42%	<b>\$328.75</b>
60%	24	\$158.43	\$570.36	\$728.80	46%	<b>\$364.40</b>
55%	22	\$158.43	\$633.74	\$792.17	50%	<b>\$396.09</b>
50%	20	\$158.43	\$633.74	\$792.17	50%	<b>\$396.09</b>

**Less than 50% FTE = ineligible for benefits**