

Lampasas Independent School District
Summary of Employee Benefits
2026-2027

Benefit	Eligible Employee	Amount	Paid By
Social Security (FICA)	Substitute employees, Retirees, and Temporary Employees (pay into Social Security, not TRS)	6.2% of gross wages	District
		6.2% of gross wages	Employee
Medicare	All employees hired after March 1, 1986, including Substitutes, Retirees, and Temporary Employees	1.45% of gross wages	District
		1.45% of gross wages	Employee
Workers Compensation	All Employees, including Substitutes and Temporary Employees	.50% of gross wages	District
	Professional and Clerical	3.75% of gross wages	District
	Transportation	3.75% of gross wages	District
Unemployment Compensation	All employees, including Substitutes and Temporary Employees	.03% of gross wages	District
		.03% of gross wages	District
Health Plan (TRS ActiveCare)	All employees eligible for TRS excluding TRS retirees	\$390 per month	District
		Rates vary according to plan selected	Employee
Group Life	All employees eligible for \$40,000 coverage, if do not use health benefit, \$70,000 coverage.	\$4.80 per month \$40,000 coverage	District
		\$8.40 per month \$70,000 coverage	District
Teacher Retirement	All employees (except TRS retirees), who work no less than 15 hours per week	8.25% of gross wages	State
		8.25% of gross wages	Employee
Teacher Retirement Insurance	All employees (except TRS retirees), who work no less than 15 hours per week	.75% of gross wages	District
		.65% of gross wages	Employee
State Personal Leave	All employees	1/2 day for each 18 days of employment;Maximum of 5 days per year	District
Local Personal Leave	All employees	1/2 day for each 18 days of employment;Maximum of 5 days per year	District
State Sick Leave	All employees who earned state sick leave prior to September 1, 1995, and have carried a balance of days forward	The number of days carried forward	District
Cafeteria benefits (see district website)	All employees	Rates vary with plan options	Employee
403(b)/403(b)(7)	All employees, including Substitutes	Determined by employee	Employee
Tax Deferred Annuity			

NOTE: When referencing "All Employees," Substitutes and Temporary Employees are excluded unless stated otherwise.