

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2021/22 Adoption Budget**

	Contract Employees		Additional Compensation for Contract Employees	Part Time Employees		Object 23 & 24 Hrly Std
	Object 11 & 12 Acad Cont	Object 21 & 22 Cls Cont <i>g</i>	Object 13 & 14 Hrly Acad	Object 13 & 14 Hrly Acad <i>b</i>	Object 23 & 24 Hrly Intmt	
<u>Benefits based on salary</u>						
STRS	<i>a</i> 16.92%		16.92%	11.84%		
PERS	<i>a</i>	22.910%				
FICA	<i>a</i>	6.200%				
6.2% up to \$137,700 of wages for CY 2020						
Medicare	<i>a</i> 1.450%	1.450%	1.450%	1.450%	1.450%	
1.45% on all wages						
SUI	<i>a</i> 0.50%	0.50%	0.50%	0.50%	0.50%	
Workers' Comp	<i>c</i> 1.218%	1.218%	1.218%	1.218%	1.218%	1.218%
Other Post-Emp Benf (OPEB)	<i>d</i> 2.000%	2.000%				
PT Retmt (FBC 3121 Plan)				1.125%	3.750%	
Health & Welfare (<i>per employee</i>)	23.399% <i>e</i>	23.399% <i>e</i>		9.36% <i>f</i>		
<i>(incl LTD Coverage)</i>						
	\$19,156 <i>g</i>					
	\$13,307 <i>h</i>					
Total	<u>45.487%</u>	<u>57.677%</u>	<u>20.088%</u>	<u>25.497%</u>	<u>6.918%</u>	<u>1.218%</u>
Excluding H&W	22.088%	34.278% <i>j</i>				
Total Benefits %	<u>51.27%</u> <i>i</i>		<u>22.79%</u>	<u>6.92%</u>	<u>1.22%</u>	
Rounded % used for expense allocation						
03/04 Spread %		26	10	7	2	
04/05 - 08/09 Spread %		30-33	11	7-8	2	
09/10 Spread %		33 (19% rate if <50% Contract)	11	7	2	
10/11 Spread %	(Hold 09/10 level)	35 (19% rate if <50% Contract)	11	7	2	
11/12 - 14/15 Spread %		37-40 (23% rate if <50% Contract)	11	7-8	2	
15/16 Spread %		42 (23% rate if <50% Contract)	14	7	2	
16/17 Spread %		45 (23% rate if <50% Contract)	14	7	2	
17/18 Spread %		49 (23% rate if <50% Contract)	17	7	2	
18/19 Spread %		49 (27% rate if <50% Contract)	17	7	2	
19/20 Spread %		49 (27% rate if <50% Contract)	17	7	2	
20/21 Spread %		49 (31% rate if <50% Contract)	22	7	2	
2021/22 Benefit Spread %		50 (28% rate if <50% Contract)	23	7	2	

Notes:

- a Rates are per Payroll Department.
- b PY history: 70% STRS/30% (FBC 3121 Plan)
- c 1.218/\$100 of Total Salaries (ASCIP renewal notice)
- d Other Post-employment Benefits (2% to fund active employee future cost)
- e Contract Health Benefits estimate for active employees \$15,516,685 divided by Salary Forecast of \$66,312,700 (U & R) 23.40%
- f Adjunct Health Benefits estimate for active employees \$2,262,174 divided by Salary Forecast of \$24,168,214 (U & R) 9.36%
- g Contract Cost per employee is estimated by dividing HB Cost \$15,516,685 by 810 contract employees including vacant positions \$19,156
- h Adjunct Cost per employee is estimated by dividing HB \$2,262,174 by 170 adjuncts employees including some growth \$13,307
- i Weighted Average of Payroll 2 Digit Forecast (52.6% objects 11xx+12xx and 47.4% objects 21xx+22xx)
- j Objects 2117, 2137, 2217 (<50% contracts)