

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

		Contract Employees		Additional Compensation for Contract Employees	Part Time Employees		
		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	Object 23 & 24 Hrly Std
<u>Benefits based on salary</u>							
STRS	<i>a</i>	15.92%		15.92%	11.14%		
PERS	<i>a</i>		23.000%				
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>	1.23%	1.23%	1.23%	1.23%	1.23%	
Workers' Comp	<i>c</i>	1.613%	1.613%	1.613%	1.613%	1.613%	1.613%
Other Post-Emp Benf (OPEB)	<i>d</i>	1.000%	1.000%				
PT Retmt (FBC 3121 Plan)					1.125%	3.750%	
Health & Welfare (<i>per employee</i>) (<i>incl LTD Coverage</i>)		22.762% <i>e</i>	22.762% <i>e</i>		10.13% <i>f</i>		
		\$19,364 <i>g</i>					
		\$13,527 <i>h</i>					
Total		<u>43.975%</u>	<u>57.255%</u>	<u>20.213%</u>	<u>26.693%</u>	<u>8.043%</u>	<u>1.613%</u>
Excluding H&W		21.213%	34.493% <i>j</i>				
Total Benefits %		<u>50.27%</u> <i>i</i>		<u>23.45%</u>		<u>8.04%</u>	<u>1.61%</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 1.613/\$100 of Total Salaries (ASCIP renewal notice)
- d Other Post-employment Benefits (2% to fund active employee future cost) - One-time reduction to 1% for 20-21 & 21-22 Budget Year only
- e Contract Health Benefits estimate for active employees \$14,987,736 divided by Salary Forecast of \$65,844,603 (U & R) 22.762%
- f Adjunct Health Benefits estimate for active employees \$2,421,315 divided by Salary Forecast of \$23,900,499 (U & R) 10.13%
- g Contract Cost per employee is estimated by dividing \$14,987,736 by 774 contract employees plus vacant positions \$19,364
- h Adjunct Cost per employee is estimated by dividing \$2,421,315 by 179 adjuncts employees \$13,527
- i Weighted Average of TB Payroll 2 Digit Forecast (52.6% objects 11xx+12xx and 47.4% objects 21xx+22xx)
- j Objects 2117, 2137, 2217 (<50% contracts)