

Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2019/20 Tentative Budget

		Contract Employees		Additional Compensation for Contract Employees	Part Time Employees		
		Object 11 & 12 Acad Cont	Object 21 & 22 Cls Cont g	Object 13 & 14 Hrly Acad	Object 13 & 14 Hrly Acad b	Object 23 & 24 Hrly Intmt	Object 23 & 24 Hrly Std
<u>Benefits based on salary</u>							
STRS	a	16.70%		16.70%	8.35%		
PERS	a		20.700%				
FICA	a		6.200%				
6.2% up to \$118,500 of wages							
Medicare	a	1.450%	1.450%	1.450%	1.450%	1.450%	
1.45% on all wages							
SUI	a	0.05%	0.05%	0.05%	0.05%	0.05%	
Workers' Comp	c	1.613%	1.613%	1.613%	1.613%	1.613%	1.613%
Other Post-Emp Benf (OPEB)	d	2.000%	2.000%				
PT Retmt (FBC 3121 Plan)					1.875%	3.750%	
Health & Welfare (per employee)		24.485% e	24.485% e		8.11% f		
(incl LTD 0.221%)							
		\$19,187 g					
		\$12,685 h					
Total		<u>46.298%</u>	<u>56.498%</u>	<u>19.813%</u>	<u>21.444%</u>	<u>6.863%</u>	<u>1.613%</u>
Excluding H&W		21.813%	32.013% j				
Total Benefits %		<u>51.09%</u> i		<u>20.63%</u>	<u>6.86%</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

Notes:

- a Rates are per Payroll Department.
- b PY history: 50% STRS/50% (FBC 3121 Plan)
- c 1.613/\$100 of Total Salaries (ASCIP renewal notice)
- d Other Post-employment Benefits
- e Contract Health Benefits estimate for active employees \$15,637,257 divided by Salary Forecast of \$63,864,695 (U & R) 24.485%
- f Adjunct Health Benefits estimate for active employees \$1,978,785 divided by Prior Year Budget of \$24,410,371 (U & R) 8.106%
- g Contract Cost per employee is estimated by dividing \$15,637,257 by 785 Active employees + 30 Vacant positions \$19,187
- h Adjunct Cost per employee is estimated by dividing \$1,978,785 by 156 employees \$12,685
- i Weighted Average of Flat File (53.03% objects 1xxx and 46.97% objects 2xxx)
- j Objects 2117, 2137, 2217 (<50% contracts)