

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2019/20 Adoption 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 Intmnt	Object 23 & 24 Hrly Stdt
<u>Benefits based on salary</u>						
STRS	<i>a</i> 16.70%		16.70%	8.35%		
PERS	<i>a</i>	20.700%				
FICA	<i>a</i>	6.200%				
6.2% up to \$118,500 of wages						
Medicare	<i>a</i> 1.450%	1.450%	1.450%	1.450%	1.450%	
1.45% on all wages						
SUI	<i>a</i> 0.05%	0.05%	0.05%	0.05%	0.05%	
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> 2.000%	2.000%				
PT Retmt (FBC 3121 Plan)				1.875%	3.750%	
Health & Welfare (<i>per employee</i>)	25.062% <i>e</i>	25.062% <i>e</i>		8.60% <i>f</i>		
<i>(incl LTD 0.221%)</i>						
		\$19,187 <i>g</i>				
		\$12,685 <i>h</i>				
Total	46.875%	57.075%	19.813%	21.937%	6.863%	1.613%
Excluding H&W	21.813%	32.013% <i>j</i>				
Total Benefits %	51.33% <i>i</i>		20.88%	6.86%	1.61%	
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 \$62,394,764 (U & R) 25.062%
- f Adjunct Health Benefits estimate for active employees \$1,978,785 divided by Prior Year Budget of \$23,011,700 (U & R) 8.599%
- 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 (56.36% objects 1xxx and 43.64% objects 2xxx)
- j Objects 2117, 2137, 2217 (<50% contracts)