Grossmont-Cuyamaca Community College District Employee Benefits Rates 2022/2023 Adoption Budget

Other Post-Emp Benf (OPEB) d 2.000% PT Retmt (FBC 3121 Plan) 1.125% Health & Welfare (per employee) 23.080% e 23.080% e 10.06% f (incl LTD Coverage) \$19,121 g \$13,853 h	2022/2023 Adoption Bu	dge	t		Additional Compensation for Contract			
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Other Post-Emp Benf (OPEB) g 2.000% 2.000% PT Retmt (FBC 3121 Plan) 1.125% 3.750% Health & Welfare (per employee) 23.080% e 23.080% e 10.06% f (incl LTD Coverage) \$19,121 g \$13,853 h	SUI	а	0.50%	0.50%	0.50%	0.50%	0.50%	
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Health & Welfare (per employee) 23.080% e 23.080% e 10.06% f (incl LTD Coverage) \$19,121 g \$13,853 h	Other Post-Emp Benf (OPEB)	d	2.000%	2.000%				
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2022/23 Benefit Spread % 52 (30% rate if <50% Contract) 24 7 2				•	,		7	
	2022/23 Benefit Spr	ead	%	52 (30% rate if <50%	Contract)	24	7	2

Notes:

a Rates are per Payroll Department.

b PY history: 70% STRS/30% (FBC 3121 Plan)

c 1.084/\$100 of Total Salaries (ASCIP renewal notice)

d Other Post-employment Benefits (2% to fund active employee future cost)

е	Contract Health Benefits estimate for active employees \$15,678,841 divided by Salary Forecast of \$67,932,334 (U & R)	23.08%
f	Adjunct Health Benefits estimate for active employees \$2,022,527 divided by Salary Forecast of \$20,111,491 (U & R)	10.06%
g	Contract Cost per employee is estimated by dividing HB Cost \$15,678,841 by 820 contract employees including vacant positions	\$19,121
h	Adjunct Cost per employee is estimated by dividing HB \$2,022,527 by 146 adjuncts employees including some growth	\$13,853
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)