

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2022/2023 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 Intmt	Object 23 & 24 Hrly Stdt
<u>Benefits based on salary</u>						
STRS	<i>a</i>	19.10%	19.10%	13.37%		
PERS	<i>a</i>	25.370%				
FICA	<i>a</i>	6.200%				
6.2% up to \$147,000 of wages for CY 2022						
Medicare	<i>a</i>	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%	
Workers' Comp	<i>c</i>	1.084%	1.084%	1.084%	1.084%	1.084%
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>) (<i>incl LTD Coverage</i>)		23.080% <i>e</i>	23.080% <i>e</i>	10.06% <i>f</i>		
		\$19,121 <i>g</i>				
		\$13,853 <i>h</i>				
Total		47.214%	22.134%	27.586%	6.784%	1.084%
Excluding H&W		24.134%	36.604% <i>j</i>			
Total Benefits %		53.12% <i>i</i>	24.86%	6.78%	1.08%	
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	
21/22 Spread %		50 (28% rate if <50% Contract)	23	7	2	
2022/23 Benefit Spread %		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)
- e* 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)