

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2010/11 Tentative Budget**

		Contract Employees		Additional Compensation for Contract Employees	Part Time Employees		Object 23 & 24 Hrly Std
		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	
<u>Benefits based on salary</u>							
STRS	<i>a</i>	8.250%		8.250%	4.1250%		
PERS	<i>a</i>		10.200%				
FICA	<i>a</i>		6.200%				
6.2 on \$106,800							
Medicare	<i>a</i>	1.450%	1.450%	1.450%	1.450%	1.450%	
1.45 on all earnings							
SUI	<i>a</i>	0.300%	0.300%	0.300%	0.300%	0.300%	
Workers' Comp	<i>c</i>	1.570%	1.570%	1.570%	1.570%	1.570%	1.570%
LTD		0.410%	0.410%				
Post Emp Bene Reserve	<i>d</i>	TBD	TBD				
PT Retmt (PEAR)					1.875%	3.750%	
Health & Welfare	<i>e</i>	19.263%	19.263%				
(\$12,830 per Employee) <i>f</i>							
Total		<u>31.243%</u>	<u>39.393%</u>	<u>11.570%</u>	<u>9.320%</u>	<u>7.070%</u>	<u>1.570%</u>
Excluding H&W		11.980%	20.130% <i>h</i>				
Total Benefits %		<u>34.74%</u> <i>g</i>		<u>10.45%</u>	<u>7.07%</u>	<u>1.57%</u>	

Rounded % used for expense allocation

03/04 Spread %	26	10	7	2
04/05 Spread %	30	11	8	2
05/06 Spread %	30	11	8	2
06/07 Spread %	33	11	8	2
07/08 Spread %	33	11	7	2
08/09 Spread %	33	11	7	2
09/10 Spread %	33 (19% Less than 50% Contract)	11	7	2
10/11 Spread %	35 (19% Less than 50% Contract)	11	7	2

(Hold at 09/10 Spread level)

Notes:

- a* Rates are per SD County Office of Education Bulletin.
- b* PY history: 50% STRS/50% PEAR
- c* 1.57/\$100 of Total Salaries
- d* Post-employment Benefit Reserve required by GASB 45 to fund future health benefits
- e* Health Benefits estimate at TB of \$9,776,130 divided by Salary Forecast of \$50,750,663 (U & R) 19.263%
- f* Cost per employee is estimated by dividing \$9,776,130 by 762 Active employees \$12,830
- g* Weighted Average of Flat File (57.05% objects 1xxx and 42.95% objects 2xxx)
- h* Objects 2117, 2137, 2217 (<50% contracts) will be spread at the 19% rate (Hold at 09/10 level)