

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2011/12 Adoption Budget**

		Contract Employees		Additional Compensation for Contract Employees	Part Time Employees		Object 23 & 24 Hrly Stdt
		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>		11.200%				
FICA 6.2 on \$106,800	<i>a</i>		6.200%				
Medicare 1.45 on all earnings	<i>a</i>	1.450%	1.450%	1.450%	1.450%	1.450%	
SUI	<i>a</i>	1.610%	1.610%	1.610%	1.610%	1.610%	
Workers' Comp	<i>c</i>	1.601%	1.601%	1.601%	1.601%	1.601%	1.601%
LTD		0.360%	0.360%				
Post Emp Bene Reserve	<i>d</i>	0.500%	0.500%				
PT Retmt (PEAR)					1.875%	3.750%	
Health & Welfare (\$13,405 per Employee)	<i>e</i> <i>f</i>	19.834%	19.834%				
Total		33.605%	42.755%	12.911%	10.661%	8.411%	1.601%
Excluding H&W		13.771%	22.921% <i>h</i>				
Total Benefits %		37.55% <i>g</i>		11.79%		8.41%	1.60%

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) (Hold at 09/10 Spread level)	11	7	2
11/12 Spread %	37 (23% Less than 50% Contract)	11	8	2

Notes:

- a Rates are per SD County Office of Education Bulletin.
- b PY history: 50% STRS/50% PEAR
- c 1.601/\$100 of Total Salaries
- d Post-employment Benefit Reserve required by GASB 45 to fund future health benefits
- e Health Benefits estimate at AB of \$9,798,690 divided by Salary Forecast of \$49,403,138 (U & R) 19.834%
- f Cost per employee is estimated by dividing \$9,798,690 by 731 Active employees \$13,405
- g Weighted Average of Flat File (56.94% objects 1xxx and 43.06% objects 2xxx)
- h Objects 2117, 2137, 2217 (<50% contracts) will be spread at the 23% rate