

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2015/16 Tentative Budget**

| | | Contract Employees | | Additional Compensation for Contract Employees | Part Time Employees | | Object 23 & 24 Hrlly Stdt |
|--|--------------------|--|---------------------------|--|-----------------------------|----------------------------|---------------------------|
| | | Object 11 & 12 Acad Cont | Object 21 & 22 Cls Cont g | Object 13 & 14 Hrlly Acad | Object 13 & 14 Hrlly Acad b | Object 23 & 24 Hrlly Intmt | |
| <u>Benefits based on salary</u> | | | | | | | |
| STRS | a | 10.730% | | 10.730% | 5.365% | | |
| PERS | a | | 11.847% | | | | |
| FICA | a | | 6.200% | | | | |
| 6.2 on \$106,800 | | | | | | | |
| Medicare | a | 1.450% | 1.450% | 1.450% | 1.450% | 1.450% | |
| 1.45 on all earnings | | | | | | | |
| SUI | a | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% | |
| Workers' Comp | c | 1.679% | 1.679% | 1.679% | 1.679% | 1.679% | 1.679% |
| LTD | | 0.221% | 0.221% | | | | |
| Other Post-Emp Benf (OPEB) | d | 2.000% | 2.000% | | | | |
| PT Retmt (FBC 3121 Plan) | | | | | 1.875% | 3.750% | |
| Health & Welfare | | 23.661% e | 23.661% e | | 3.22% f | | |
| (\$15,975 per Employee) g | | | | | | | |
| (\$10,979 per Employee) h | | | | | | | |
| Total | | 39.791% | 47.108% | 13.909% | 13.641% | 6.929% | 1.679% |
| Excluding H&W | | 16.130% | 23.447% j | | | | |
| Total Benefits % | | 43.07% i | | 13.78% | 6.93% | 1.68% | |
| 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% 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 Spread % | | 37 (23% rate if <50% Contract) | | 11 | 8 | 2 | |
| 12/13 Spread % | | 39 (23% rate if <50% Contract) | | 11 | 8 | 2 | |
| 13/14 Spread % | | 40 (23% rate if <50% Contract) | | 11 | 8 | 2 | |
| 14/15 Spread % | | 40 (23% rate if <50% Contract) | | 11 | 7 | 2 | |
| 15/16 Spread % | | 43 (23% rate if <50% Contract) | | 14 | 7 | 2 | |

Notes:

- a Rates are per SD County Office of Education Bulletin.
- b PY history: 50% STRS/50% (FBC 3121 Plan)
- c 1.601/\$100 of Total Salaries
- d Other Post-employment Benefits
- e Contract Health Benefits estimate for active employees - \$12,045,194 divided by Salary Forecast of \$50,907,009 (U & R) 23.661%
- f Adjunct Health Benefits estimate for active employees - \$812,461 divided by Salary Forecast of \$25,213,485 (U & R) 3.222%
- g Contract Cost per employee is estimated by dividing \$12,045,194 by 754 Active employees \$15,975
- h Adjunct Cost per employee is estimated by dividing \$812,461 by 74 Active employees \$10,979
- i Weighted Average of Flat File (55.66% objects 1xxx and 44.34% objects 2xxx)
- j Objects 2117, 2137, 2217 (<50% contracts) will be spread at the 23% rate