

**Grossmont-Cuyamaca Community College District**  
**Employee Benefits Rates**  
**2016/17 Tentative 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 Intmnt	
<b><u>Benefits based on salary</u></b>							
STRS	<i>a</i>	12.580%		12.580%	6.290%		
PERS	<i>a</i>		13.888%				
FICA	<i>a</i>		6.200%				
6.2% up to \$118,500 of wages							
Medicare	<i>a</i>	1.450%	1.450%	1.450%	1.450%	1.450%	
1.45% on all wages							
SUI	<i>a</i>	0.05%	0.05%	0.05%	0.05%	0.05%	
Workers' Comp	<i>c</i>	1.679%	1.679%	1.679%	1.679%	1.679%	1.679%
LTD		0.221%	0.221%				
Other Post-Emp Benf (OPEB)	<i>d</i>	2.000%	2.000%				
PT Retmt (FBC 3121 Plan)					1.875%	3.750%	
Health & Welfare (15/16 rate)		23.830% <i>e</i>	23.830% <i>e</i>		4.94% <i>f</i>		
		(\$17,499 per Employee) <i>g</i>					
		(\$10,156 per Employee) <i>h</i>					
Total		41.810%	49.318%	15.759%	16.288%	6.929%	1.679%
Excluding H&W		17.980%	25.488% <i>j</i>				
<b>Total Benefits %</b>		<b>45.21%</b> <i>i</i>		<b>16.02%</b>	<b>6.93%</b>	<b>1.68%</b>	

**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 %	42 (23% rate if <50% Contract)	14	7	2

**16/17 Spread % 45 (25% rate if <50% Contract)**

Notes:

- a* Rates are per SD County Office of Education Bulletin.
- b* PY history: 50% STRS/50% (FBC 3121 Plan)
- c* 1.679/\$100 of Total Salaries
- d* Other Post-employment Benefits
- e* Contract Health Benefits estimate for active employees - \$13,316,942 divided by Salary Forecast of \$55,883,542 (U & R) 23.830%
- f* Adjunct Health Benefits estimate for active employees - \$1,249,196 divided by Salary Forecast of \$25,265,792 (U & R) 4.944%
- g* Contract Cost per employee is estimated by dividing \$13,316,942 by 726 Active employees + 35 Vacant positions \$17,499
- h* Adjunct Cost per employee is estimated by dividing \$1,249,196 by 123 Active employees \$10,156
- i* Weighted Average of Flat File (54.40% objects 1xxx and 45.60% objects 2xxx)
- j* Objects 2117, 2137, 2217 (<50% contracts) will be spread at the 25% rate