

Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2017/18 Adoption 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>	14.430%	14.430%	7.215%		
PERS	<i>a</i>		15.800%			
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%
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 (<i>per employee</i>)		26.150% <i>e</i>	26.150% <i>e</i>	5.41% <i>f</i>		
		\$18,981 <i>g</i>				
		\$10,857 <i>h</i>				
Total		<u>45.980%</u>	<u>53.550%</u>	<u>17.609%</u>	<u>17.681%</u>	<u>6.929%</u>
Excluding H&W		19.830%	27.400% <i>j</i>			
Total Benefits %		<u>49.41%</u> <i>i</i>	<u>17.65%</u>	<u>6.93%</u>	<u>1.68%</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% 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 (23% rate if <50% Contract)	14	7	2	
17/18 Spread %		49 (27% rate if <50% Contract)	17	7	2	

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 \$15,071,194 divided by Salary Forecast of \$57,633,248 (U & R) 26.150%
- f* Adjunct Health Benefits estimate for active employees \$1,378,828 divided by Prior Year Budget of \$25,478,928 (U & R) 5.412%
- g* Contract Cost per employee is estimated by dividing \$15,071,194 by 759 Active employees + 35 Vacant positions \$18,981
- h* Adjunct Cost per employee is estimated by dividing \$1,378,828 by 127 employees \$10,857
- i* Weighted Average of Flat File (53.92% objects 1xxx and 46.08% objects 2xxx)
- j* Objects 2117, 2137, 2217 (<50% contracts)