

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2018/19 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>	16.280%		16.280%	8.140%		
PERS	<i>a</i>		18.062%				
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%
Other Post-Emp Bent (OPEB)	<i>d</i>	2.000%	2.000%				
PT Retmt (FBC 3121 Plan)					1.875%	3.750%	
Health & Welfare (<i>per employee</i>)		24.695% <i>e</i>	24.695% <i>e</i>		8.33% <i>f</i>		
<i>(incl LTD 0.221%)</i>							
		\$18,118 <i>g</i>					
		\$11,500 <i>h</i>					
Total		<u>46.154%</u>	<u>54.136%</u>	<u>19.459%</u>	<u>21.528%</u>	<u>6.929%</u>	<u>1.679%</u>
Excluding H&W		21.459%	29.441% <i>j</i>				
Total Benefits %		<u>49.77%</u> <i>i</i>		<u>20.49%</u>		<u>6.93%</u>	<u>1.68%</u>
Rounded % used for expense allocation							
03/04 Spread %		26		10	7	2	
04/05 - 08/09 Spread %		30-33		11	7-8	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 - 14/15 Spread %		37-40 (23% rate if <50% Contract)		11	7-8	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 (23% rate if <50% Contract)		17	7	2	
18/19 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 \$14,584,680 divided by Salary Forecast of \$59,059,949 (U & R) 24.695%
- f Adjunct Health Benefits estimate for active employees \$1,920,508 divided by Prior Year Budget of \$23,043,774 (U & R) 8.334%
- g Contract Cost per employee is estimated by dividing \$14,584,680 by 775 Active employees + 30 Vacant positions \$18,118
- h Adjunct Cost per employee is estimated by dividing \$1,920,508 by 167 employees \$11,500
- i Weighted Average of Flat File (53.92% objects 1xxx and 46.08% objects 2xxx)
- j Objects 2117, 2137, 2217 (<50% contracts)