

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2016/17 Adoption Budget**

DRAFT

	Contract Employees		Additional Compensation for Contract Employees	Part Time Employees		
	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	Object 23 & 24 Hrly Std
<u>Benefits based on salary</u>						
STRS	<i>a</i>	12.580%	12.580%	6.290%		
PERS	<i>a</i>		13.050%			
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%	
1.45% on all wages						
SUI	<i>a</i>	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 (15/16 rate)		23.038% <i>e</i>	23.038% <i>e</i>	3.49% <i>f</i>		
<i>('Pending' per Employee) g</i>						
<i>('Pending' per Employee) h</i>						
Total		41.018%	47.688%	15.759%	14.837%	6.929%
Excluding H&W		17.980%	24.650% <i>j</i>			
Total Benefits %		44.04% <i>i</i>	15.30%	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 %	42 (23% rate if <50% Contract)	14	7	2

16/17 Spread % *'Pending'* (*'Pending'* 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 - (U & R)
- f Adjunct Health Benefits estimate for active employees - (U & R)
- g Contract Cost per employee
- h Adjunct Cost per employee
- i Weighted Average of Flat File
- j Objects 2117, 2137, 2217 (<50% contracts)

2015/16 rate	23.038%
2015/16 rate	3.493%

'Pending'

'Pending'

J