

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2020/21 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 g	Object 13 & 14 Hrly Acad	Object 13 & 14 Hrly Acad b	Object 23 & 24 Hrly Intmt	
<u>Benefits based on salary</u>						
STRS	a	16.15%	16.15%	11.31%		
PERS	a	20.700%				
FICA	a	6.200%				
6.2% up to \$137,700 of wages for CY 2020						
Medicare	a	1.450%	1.450%	1.450%	1.450%	
1.45% on all wages						
SUI	a	0.05%	0.05%	0.05%	0.05%	
Workers' Comp	c	1.613%	1.613%	1.613%	1.613%	1.613%
Other Post-Emp Benf (OPEB)	d	1.000%	1.000%			
PT Retmt (FBC 3121 Plan)				1.125%	3.750%	
Health & Welfare (per employee) (incl LTD Coverage)		23.639% e	23.639% e	10.04% f		
		\$19,278 g				
		\$13,233 h				
Total		<u>43.902%</u>	<u>54.652%</u>	<u>19.263%</u>	<u>6.863%</u>	<u>1.613%</u>
Excluding H&W		20.263%	31.013% j			
Total Benefits %		<u>48.99%</u> i	<u>22.42%</u>	<u>6.86%</u>	<u>1.61%</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
19/20 Spread %	49 (27% rate if <50% Contract)	17	7	2
20/21 Spread %	49 (31% rate if <50% Contract)	22	7	2

Notes:

- a Rates are per Payroll Department.
- b PY history: 70% STRS/30% (FBC 3121 Plan)
- c 1.613/\$100 of Total Salaries (ASCIP renewal notice)
- d Other Post-employment Benefits (2% to fund active employee future cost) - One-time reduction to 1% for 2020-21 Budget Year only
- e Contract Health Benefits estimate for active employees \$15,595,532 divided by Salary Forecast of \$65,973,747 (U & R) 23.639%
- f Adjunct Health Benefits estimate for active employees \$1,640,853 divided by Salary Forecast of \$16,345,078 (U & R) 10.039%
- g Contract Cost per employee is estimated by dividing \$15,595,532 by 809 Active employees + 0 Vacant positions \$19,278
- h Adjunct Cost per employee is estimated by dividing \$1,640,853 by 124 employees \$13,233
- i Weighted Average of TB Payroll 2 Digit Forecast (52.63% objects 11xx+12xx and 47.37% objects 21xx+22xx)
- j Objects 2117, 2137, 2217 (<50% contracts)