

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2013/14 Adoption Budget**

		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	
<u>Benefits based on salary</u>							
STRS	<i>a</i>	8.250%		8.250%	4.1250%		
PERS	<i>a</i>		11.442%				
FICA	<i>a</i>		6.200%				
6.2 on \$106,800							
Medicare	<i>a</i>	1.450%	1.450%	1.450%	1.450%	1.450%	
1.45 on all earnings							
SUI	<i>a</i>	1.10%	1.10%	1.10%	1.10%	1.10%	
Workers' Comp	<i>c</i>	1.601%	1.601%	1.601%	1.601%	1.601%	1.601%
LTD		0.260%	0.260%				
Other Post-Emp Benf (OPEB)	<i>d</i>	1.000%	1.000%				
PT Retmt (PEAR)					1.875%	3.750%	
Health & Welfare	<i>e</i>	22.542%	22.542%				
(\$15,223 per Employee)	<i>f</i>						
Total		36.203%	45.595%	12.401%	10.151%	7.901%	1.601%
Excluding H&W		13.661%	23.053% <i>h</i>				
Total Benefits %		40.32%	<i>g</i>	11.28%	7.90%	1.60%	

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% Less than 50% Contract)	11	7	2
10/11 Spread %	(Hold 09/10 level)	35 (19% Less than 50% Contract)	11	7	2
11/12 Spread %		37 (23% Less than 50% Contract)	11	8	2
12/13 Spread %		39 (23% Less than 50% Contract)	11	8	2

13/14 Spread %	40 (23% Less than 50% Contract)	11	8	2
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Notes:

- a Rates are per SD County Office of Education Bulletin.
- b PY history: 50% STRS/50% PEAR
- c 1.601/\$100 of Total Salaries
- d Other Post-employment Benefits
- e Health Benefits estimate for active employees - \$10,808,023 divided by Salary Forecast of \$47,946,509 (U & R) 22.542%
- f Cost per employee is estimated by dividing \$10,808,023 by 710 Active employees \$15,223
- g Weighted Average of Flat File (56.11% objects 1xxx and 43.89% objects 2xxx)
- h Objects 2117, 2137, 2217 (<50% contracts) will be spread at the 23% rate