

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2014/15 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	Object 23 & 24 Hrly Std
<u>Benefits based on salary</u>						
STRS	<i>a</i>	8.880%	8.880%	4.440%		
PERS	<i>a</i>	11.771%				
FICA 6.2 on \$106,800	<i>a</i>	6.200%				
Medicare 1.45 on all earnings	<i>a</i>	1.450%	1.450%	1.450%	1.450%	
SUI	<i>a</i>	0.05%	0.05%	0.05%	0.05%	
Workers' Comp	<i>c</i>	1.601%	1.601%	1.601%	1.601%	1.601%
LTD		0.260%	0.260%			
Other Post-Emp Benf (OPEB)	<i>d</i>	1.500%	1.500%			
PT Retmt (FBC 3121 Plan)				1.875%	3.750%	
Health & Welfare (\$15,383 per Employee)	<i>e</i>	22.940%	22.940%			
	<i>f</i>					
Total		36.681%	45.772%	11.981%	9.416%	6.851%
Excluding H&W		13.741%	22.832% <i>h</i>			
Total Benefits %		40.75% <i>g</i>	10.70%	6.85%	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

14/15 Spread %	40 (23% Less than 50% Contract)	11	7	2
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Notes:

- a Rates are per SD County Office of Education Bulletin.
- b PY history: 50% STRS/50% (FBC 3121 Plan)
- c 1.601/\$100 of Total Salaries
- d Other Post-employment Benefits
- e Health Benefits estimate for active employees - \$11,521,938 divided by Salary Forecast of \$50,227,207 (U & R) 22.940%
- f Cost per employee is estimated by dividing \$11,521,938 by 749 Active employees \$15,383
- g Weighted Average of Flat File (55.19% objects 1xxx and 44.81% objects 2xxx)
- h Objects 2117, 2137, 2217 (<50% contracts) will be spread at the 23% rate