

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2015/16 Adoption 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>	10.730%		10.730%	5.365%		
PERS	<i>a</i>		11.847%				
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>	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%
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		23.038% <i>e</i>	23.038% <i>e</i>		3.49% <i>f</i>		
(\$16,003 per Employee) <i>g</i>							
(\$10,979 per Employee) <i>h</i>							
Total		39.168%	46.485%	13.909%	13.912%	6.929%	1.679%
Excluding H&W		16.130%	23.447% <i>j</i>				
Total Benefits %		42.48% <i>i</i>		13.91%	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	

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 - \$11,826,546 divided by Salary Forecast of \$51,335,281 (U & R) 23.038%
- f Adjunct Health Benefits estimate for active employees - \$812,461 divided by Salary Forecast of \$23,260,286 (U & R) 3.493%
- g Contract Cost per employee is estimated by dividing \$11,826,546 by 739 Active employees \$16,003
- h Adjunct Cost per employee is estimated by dividing \$812,461 by 74 Active employees \$10,979
- i Weighted Average of Flat File (54.70% objects 1xxx and 45.30% objects 2xxx)
- j Objects 2117, 2137, 2217 (<50% contracts) will be spread at the 23% rate