

**Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2016/17 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>	12.580%		12.580%	6.290%		
PERS	<i>a</i>		13.888%				
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%	1.450%	
1.45% on all wages							
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 (15/16 rate)		23.435% <i>e</i>	23.435% <i>e</i>		4.94% <i>f</i>		
(\$17,499 per Employee) <i>g</i>							
(\$10,156 per Employee) <i>h</i>							
Total		41.415%	48.923%	15.759%	16.288%	6.929%	1.679%
Excluding H&W							
		17.980%	25.488% <i>j</i>				
Total Benefits %		44.82% <i>i</i>		16.02%	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 % 45 (25% 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 - \$13,316,942 divided by Salary Forecast of \$56,824,557 (U & R) 23.435%
- f Adjunct Health Benefits estimate for active employees - \$1,249,196 divided by Salary Forecast of \$25,265,792 (U & R) 4.944%
- g Contract Cost per employee is estimated by dividing \$13,316,942 by 726 Active employees + 35 Vacant positions \$17,499
- h Adjunct Cost per employee is estimated by dividing \$1,249,196 by 123 Active employees \$10,156
- i Weighted Average of Flat File (54.58% objects 1xxx and 45.42% objects 2xxx)
- j Objects 2117, 2137, 2217 (<50% contracts) will be spread at the 25% rate