

Grossmont-Cuyamaca Community College District
Employee Benefits Rates
2022/23 Tentative 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>	19.10%		19.10%	13.37%		
PERS	<i>a</i>		26.100%				
FICA	<i>a</i>		6.200%				
6.2% up to \$147,000 of wages for CY 2022							
Medicare	<i>a</i>	1.450%	1.450%	1.450%	1.450%	1.450%	
1.45% on all wages							
SUI	<i>a</i>	0.50%	0.50%	0.50%	0.50%	0.50%	
Workers' Comp	<i>c</i>	1.130%	1.130%	1.130%	1.130%	1.130%	1.130%
Other Post-Emp Benf (OPEB) <i>d</i>		2.000%	2.000%				
PT Retmt (FBC 3121 Plan)					1.125%	3.750%	
Health & Welfare (<i>per employee</i>)		22.022% <i>e</i>	22.022% <i>e</i>		9.76% <i>f</i>		
<i>(incl LTD Coverage)</i>							
		\$18,955 <i>g</i>					
		\$13,348 <i>h</i>					
Total		<u>46.202%</u>	<u>59.402%</u>	<u>22.180%</u>	<u>27.337%</u>	<u>6.830%</u>	<u>1.130%</u>
Excluding H&W		24.180%	37.380% <i>j</i>				
Total Benefits %		<u>52.46%</u> <i>i</i>		<u>24.76%</u>		<u>6.83%</u>	<u>1.13%</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	
21/22 Spread %		50 (28% rate if <50% Contract)		23	7	2	
2022/23 Benefit Spread %		50 (28% rate if <50% Contract)		23	7	2	

Notes:

- a* Rates are per Payroll Department.
- b* PY history: 70% STRS/30% (FBC 3121 Plan)
- c* 1.130/\$100 of Total Salaries (ASCIIP renewal notice)
- d* Other Post-employment Benefits (2% to fund active employee future cost)
- e* Contract Health Benefits estimate for active employees \$15,372,804 divided by Salary Forecast of \$69,808,109 (U & R) 22.02%
- f* Adjunct Health Benefits estimate for active employees \$1,988,855 divided by Salary Forecast of \$20,374,144 (U & R) 9.76%
- g* Contract Cost per employee is estimated by dividing HB Cost \$15,372,804 by 811 contract employees including vacant positions \$18,955
- h* Adjunct Cost per employee is estimated by dividing HB \$1,988,855 by 149 adjuncts employees including some growth \$13,348
- i* Weighted Average of Payroll 2 Digit Forecast (52.6% objects 11xx+12xx and 47.4% objects 21xx+22xx)
- j* Objects 2117, 2137, 2217 (<50% contracts)