

LOS ANGELES UNIFIED SCHOOL DISTRICT
Budget Services and Financial Planning Division

Revision No.1
FINANCIAL GUIDE NO. 1
January 19, 2021

SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2021-22

This serves as a guide for schools and offices in planning for fiscal year 2021-22. These rates may be revised during the fiscal year based on changes in fiscal condition.

Rates are for employees with a full time equivalent of 0.50 or higher

	Certificated Employees ¹	CLASSIFIED EMPLOYEES BARGAINING UNITS							District Rep.	Unclassified	
	Bargaining & Non-Bargaining Units	A & H Local Safety Members	B Instrl. Aides	C Operations Support Services	D Office Technical & Business Services	E Skilled Crafts	G Cmty. Reps & School Spvn Aides	S & ZS Super-visors	Conf., Mgmt., & Supv.	Cert. ²	Class. ³
Medicare (s)	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
OASDHI (s)			6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%		
PARS											3.75%
PERS		48.90% #	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%		
STRS	15.92%									15.92%	
SUI (s)	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Workers' Comp.(s)	2.47%	2.47%	2.47%	2.47%	2.47%	2.47%	2.47%	2.47%	2.47%	2.47%	2.47%
Total	19.89%	52.87%	33.17%	33.17%	33.17%	33.17%	33.17%	33.17%	33.17%	19.89%	7.72%

(s) - Statutory benefits

¹ - Includes certificated substitutes; add \$103 per substitute day for health and benefit costs

² - Includes Professional Experts

³ - For "unclassified" positions and temporary assignments; for "classified" positions, relief, overtime, and for positions assigned less than half time, use the rate assigned to the specific bargaining unit.

- Use PERS rate of 48.90% for Police Officers/Detectives; 23.00% for School Safety Officers. For additional class titles, see page 2 for PERS and OASDHI Rates.

For Student Aides, use 9.02%

For Teacher Assistants (Unit F), use 7.92% for statutory benefits

ADDITIONAL COST FOR REGULAR POSITIONS (Units F & G see ##)

Medical, Dental Care, Vision Care, & Life Insurance	\$14,200
Benefits for retirees	4,400
Other Post-employment Benefits	0
Total Additional Cost Per Active Employee	\$18,600

##ADDITIONAL COST FOR UNITS F & G

Unit F Medical, Dental Care, and Vision Care	\$ 5,967
Unit G Medical, Dental Care, and Vision Care	\$ 2,984

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PERS and OASDHI Rates for Local Safety Members

Class Code	Class Title	Bargaining Unit	PERS Rate	OASDHI
4206	Chief of Police	VV	48.90%	6.20%
4209	Police Commander	VV	48.90%	6.20%
4211	Sergeant	HH	48.90%	6.20%
4215	Police Detective	AA	48.90%	
4219	Police Recruit	AA	48.90%	
4221	Police Officer	AA	48.90%	
4223	Lieutenant	HH	48.90%	6.20%
4224	Sr. Police Officer	AA	48.90%	
4225	Supervising School Safety Officer	HH	23.00%	6.20%
4233	School Safety Officer	AA	23.00%	6.20%
4239	Security Officer	NN	23.00%	6.20%
4240	Police Intern	XX	23.00%	6.20%

The rates in this guide apply to most positions. For position-specific needs, please budget accordingly. The rates contained herein will remain in effect until revised.

For assistance, please call Budget Services and Financial Planning Division at 213-241-2100.

Approved: Tony Atienza Director, Budget Services and Financial Planning Division

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