

LOS ANGELES UNIFIED SCHOOL DISTRICT
Budget Services and Financial Planning Division

Revision No. 3
FINANCIAL GUIDE NO. 1
July 5, 2016

SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2016-17

This serves as a guide for schools and offices in planning for fiscal year 2016-17. These rates may be revised during the fiscal year based on changes in fiscal condition.

	Certificated Employees*	CLASSIFIED EMPLOYEES BARGAINING UNITS						District Rep.	Unclassified	
	Bargaining & Non-Bargaining Units	A	B	C	D	E	S & ZS		Cert.**	Class.***
		School Police	Instrl. Aides	Operations Support Services	Office Technical & Business Services	Skilled Crafts	Super-visors	Conf., Mgmt., & Supv.		
Medicare (s)	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		34.39% #	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%		
STRS	12.58%								12.58%	
SUI (s)	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
Workers' Comp. (s)	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
Total	16.84%	37.20%	24.35%	24.35%	24.35%	24.35%	24.35%	24.35%	16.84%	14.21%

(s) - Statutory benefit

* - Includes certificated substitutes; add \$107 per substitute day for health and benefit costs

** - Includes Professional Experts

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

- Use PERS rate of 34.39% for Police Officers/Detectives; 13.89% for Plant Security Aides/School Safety Officers. For additional class titles, see page 2 for PERS Rates.

For Community Representatives, use 24.35%.

For Student Aides, use 9.21%.

For Teacher Assistants, use 10.28%.

ADDITIONAL COST FOR REGULAR POSITIONS

Medical, Dental Care, Vision Care, & Life Insurance	\$12,856
Benefits for retirees	4,896
Other Post-employment Benefits	1,368
Total Additional Cost Per Active Employee	<u><u>\$19,120</u></u>

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PERS Rates for School Police and Plant Security Aides

Class Code	Class Title	Bargaining Unit	PERS Rate
4206	Chief of Police	VV	34.39%
4209	Police Commander	VV	34.39%
4211	Sergeant	HH	34.39%
4215	Police Detective	AA	34.39%
4219	Police Recruit	AA	34.39%
4221	Police Officer	AA	34.39%
4223	Lieutenant	HH	34.39%
4224	Sr. Police Officer	AA	34.39%
4225	Supervising School Safety Officer	HH	13.89%
4233	School Safety Officer	AA	13.89%
4236	Plant Security Aide	AA	13.89%
4239	Special Officer	NN	13.89%
4240	Police Intern	XX	13.89%

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: Cheryl Simpson, Director, Budget Services and Financial Planning Division

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Schools (c/o Fiscal Specialists)