

LOS ANGELES UNIFIED SCHOOL DISTRICT  
Budget Services and Financial Planning Division

FINANCIAL GUIDE NO. 1  
May 19, 2023

**SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2023-24**

This serves as a guide for schools and offices in planning for fiscal year 2023-24. 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 <sup>1</sup> | CLASSIFIED EMPLOYEES BARGAINING UNITS |                    |                                  |   |                     |                                     |                            | District Rep. | Unclassified          |   |
|-------------------|-------------------------------------|---------------------------------------|--------------------|----------------------------------|---|---------------------|-------------------------------------|----------------------------|---------------|-----------------------|---|
|                   | Bargaining & Non-Bargaining Units   | A & H<br>Local Safety Members         | B<br>Instrl. Aides | C<br>Operations Support Services | D<br>Office Technical & Business Services | E<br>Skilled Crafts | G<br>Cmty. Reps & School Spvn Aides | S & ZS<br>Super-<br>visors |               | Conf., Mgmt., & Supv. | Cert. <sup>2</sup><br>Class. <sup>3</sup> |
| 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              |                                     | 53.68% #                              | 26.68%             | 26.68%                           | 26.68%                                    | 26.68%              | 26.68%                              | 26.68%                     | 26.68%        |                       |   |
| STRS              | 19.10%                              |                                       |                    |                                  |   |                     |                                     |                            |               | 19.10%                |   |
| 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) | 2.41%                               | 2.41%                                 | 2.41%              | 2.41%                            | 2.41%                                     | 2.41%               | 2.41%                               | 2.41%                      | 2.41%         | 2.41%                 | 2.41%                                     |
| <b>Total</b>      | <b>23.01%</b>                       | <b>57.59%</b>                         | <b>36.79%</b>      | <b>36.79%</b>                    | <b>36.79%</b>                             | <b>36.79%</b>       | <b>36.79%</b>                       | <b>36.79%</b>              | <b>36.79%</b> | <b>23.01%</b>         | <b>7.66%</b>                              |

(s) - Statutory benefits

<sup>1</sup> - Includes certificated substitutes; add \$124 per substitute day for health and benefit costs

<sup>2</sup> - Includes Professional Experts

<sup>3</sup> - 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 53.68% for Police Officers/Detectives; 26.68% for School Safety Officers. For additional class titles, see page 2 for PERS and OASDHI Rates.

For Student Aides, use 9.12%

For Teacher Assistants (Unit F), use 7.88% for statutory benefits

## - Teacher Assistants (Unit F) are eligible for Medical, Dental, and Vision Care after working 800 hours in the previous year

## - Community Reps and School Supervision Aides (Unit G) employees are eligible for Medical, Dental, and Vision Care after working 1,000 hours in the previous year.

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

|   |                 |
|---|-----------------|
| Medical, Dental Care, Vision Care, & Life Insurance | \$15,500        |
| Benefits for retirees                               | 3,400           |
| Other Post-employment Benefits                      | 3,610           |
| Total Additional Cost Per Active Employee           | <u>\$22,510</u> |

**##ADDITIONAL COST FOR UNITS F & G**

|  |          |
|--|----------|
| Unit F Medical, Dental Care, and Vision Care | \$ 5,402 |
| Unit G Medical, Dental Care, and Vision Care | \$ 2,701 |

LOS ANGELES UNIFIED SCHOOL DISTRICT  
Budget Services and Financial Planning Division

FINANCIAL GUIDE NO. 1  
May 16, 2023

PERS and OASDHI Rates for Local Safety Members

| Class Code | Class Title                       | Bargaining Unit | PERS Rate | OASDHI |
|------------|-----------------------------------|-----------------|-----------|--------|
| 4206       | Chief of Police                   | VV              | 53.68%    | 6.20%  |
| 4209       | Police Commander                  | VV              | 53.68%    | 6.20%  |
| 4211       | Sergeant                          | HH              | 53.68%    | 6.20%  |
| 4215       | Police Detective                  | AA              | 53.68%    |        |
| 4219       | Police Recruit                    | AA              | 53.68%    |        |
| 4221       | Police Officer                    | AA              | 53.68%    |        |
| 4223       | Lieutenant                        | HH              | 53.68%    | 6.20%  |
| 4224       | Sr. Police Officer                | AA              | 53.68%    |        |
| 4225       | Supervising School Safety Officer | HH              | 26.68%    | 6.20%  |
| 4233       | School Safety Officer             | AA              | 26.68%    | 6.20%  |
| 4239       | Security Officer                  | NN              | 26.68%    | 6.20%  |
| 4240       | Police Intern                     | XX              | 26.68%    | 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

DISTRIBUTION: Budget Users  
Regional Administrators and Fiscal Staff  
Central Office Administrators and Fiscal Staff  
Schools (c/o Fiscal Specialists)